TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $6,051,364 **Proportionate Share:** 0.0013605

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,451,474	$2,238,312

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$588,281	$127,360
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	365,355	0
Change of Assumptions	552,334	218,772
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,339	113,559
Total	$1,548,309	$459,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,111,318
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	(13,576)
Total	$1,097,742

TRF 1996 Net Pension Liability - Unaudited

ADAMS CENTRAL COMMUNITY SCHOOLS - 1005

Net Pension Liability as of June 30, 2023	**$1,451,474**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256,748
- Net Difference Between Projected and Actual Investment	(194,537)
- Change of Assumptions	(43,609)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,914
Pension Expense/(Income)	1,097,742
Contributions	(351,420)
Total Activity in FY 2024	786,838
Net Pension Liability as of June 30, 2024	**$2,238,312**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $351,420

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$95,340
2026	418,578
2027	136,060
2028	60,129
2029	89,718
Thereafter	288,793
Total	$1,088,618

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,645,549	$2,238,312	$297,055

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $5,719,639 **Proportionate Share:** 0.0012859

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,328,499	$2,115,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$556,024	$120,377
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	345,321	0
Change of Assumptions	522,048	206,776
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,277	109,037
Total	$1,467,670	$436,190

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,050,381
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,225)
Total	$1,037,156

TRF 1996 Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 1006

Net Pension Liability as of June 30, 2023	**$1,328,499**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	248,773
- Net Difference Between Projected and Actual Investment	(167,134)
- Change of Assumptions	(29,945)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,573
Pension Expense/(Income)	1,037,156
Contributions	(320,343)
Total Activity in FY 2024	787,080
Net Pension Liability as of June 30, 2024	**$2,115,579**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $320,343

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$89,709
2026	395,235
2027	129,572
2028	57,807
2029	86,478
Thereafter	272,679
Total	$1,031,480

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,390,821	$2,115,579	$280,766

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $6,804,324 **Proportionate Share:** 0.0015297

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,670,808	$2,516,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$661,443	$143,200
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	410,793	0
Change of Assumptions	621,026	245,980
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,632	136,066
Total	$1,718,894	$525,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,249,528
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,533)
Total	$1,228,995

TRF 1996 Net Pension Liability - Unaudited

NORTH ADAMS SCHOOLS - 1007

Net Pension Liability as of June 30, 2023	**$1,670,808**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	283,218
- Net Difference Between Projected and Actual Investment	(233,705)
- Change of Assumptions	(59,121)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,288
Pension Expense/(Income)	1,228,995
Contributions	(391,801)
Total Activity in FY 2024	845,874
Net Pension Liability as of June 30, 2024	**$2,516,682**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $391,801

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$101,916
2026	465,356
2027	148,867
2028	63,486
2029	97,508
Thereafter	316,515
Total	$1,193,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,223,298	$2,516,682	$333,998

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $128,126,651 **Proportionate Share:** 0.0288051

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$31,340,148	$47,390,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$12,455,344	$2,696,532
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	7,735,452	0
Change of Assumptions	11,694,259	4,631,944
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,444,427	3,569,705
Total	$33,329,482	$10,898,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$23,529,308
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	(407,319)
Total	$23,121,989

TRF 1996 Net Pension Liability - Unaudited

FORT WAYNE COMMUNITY SCHOOLS - 2013

Net Pension Liability as of June 30, 2023	**$31,340,148**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,350,332
- Net Difference Between Projected and Actual Investment	(4,353,699)
- Change of Assumptions	(1,081,560)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	450,251
Pension Expense/(Income)	23,121,989
Contributions	(7,436,948)
Total Activity in FY 2024	16,050,365
Net Pension Liability as of June 30, 2024	**$47,390,513**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $7,436,948

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,898,452
2026	8,742,265
2027	2,758,425
2028	1,150,627
2029	1,826,305
Thereafter	6,055,227
Total	$22,431,301

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$98,357,594	$47,390,513	$6,289,372

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $44,330,143 **Proportionate Share:** 0.0099662

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$10,661,777	$16,396,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,309,391	$932,966
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,676,369	0
Change of Assumptions	4,046,066	1,602,594
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	200,903	739,071
Total	$11,232,729	$3,274,631

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$8,140,843
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,792)
Total	$8,031,051

TRF 1996 Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 2016

Net Pension Liability as of June 30, 2023	**$10,661,777**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,876,680
- Net Difference Between Projected and Actual Investment	(1,436,306)
- Change of Assumptions	(327,037)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,048
Pension Expense/(Income)	8,031,051
Contributions	(2,532,695)
Total Activity in FY 2024	5,734,741
Net Pension Liability as of June 30, 2024	**$16,396,518**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,532,695

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$687,986
2026	3,055,856
2027	1,000,783
2028	444,513
2029	667,014
Thereafter	2,101,946
Total	$7,958,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$34,030,483	$16,396,518	$2,176,043

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $32,563,716 **Proportionate Share:** 0.0073209

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$7,653,671	$12,044,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,165,562	$685,331
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,965,988	0
Change of Assumptions	2,972,130	1,177,222
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	255,441	500,660
Total	$8,359,121	$2,363,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$5,980,042
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	(36,713)
Total	$5,943,329

TRF 1996 Net Pension Liability - Unaudited

NORTHWEST ALLEN COUNTY SCHOOLS - 2017

Net Pension Liability as of June 30, 2023	**$7,653,671**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,403,623
- Net Difference Between Projected and Actual Investment	(986,339)
- Change of Assumptions	(193,932)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,331
Pension Expense/(Income)	5,943,329
Contributions	(1,873,246)
Total Activity in FY 2024	4,390,766
Net Pension Liability as of June 30, 2024	**$12,044,437**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,873,246

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$549,308
2026	2,288,686
2027	749,985
2028	341,358
2029	502,194
Thereafter	1,564,377
Total	$5,995,908

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$24,997,869	$12,044,437	$1,598,462

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $33,831,802 **Proportionate Share:** 0.0076060

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$8,229,111	$12,513,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,288,839	$712,020
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,042,550	0
Change of Assumptions	3,087,875	1,223,067
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	203,862	576,374
Total	$8,623,126	$2,511,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$6,212,925
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	(68,814)
Total	$6,144,111

TRF 1996 Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 2018

Net Pension Liability as of June 30, 2023	**$8,229,111**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,419,267
- Net Difference Between Projected and Actual Investment	(1,131,748)
- Change of Assumptions	(273,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,631
Pension Expense/(Income)	6,144,111
Contributions	(1,927,322)
Total Activity in FY 2024	4,284,376
Net Pension Liability as of June 30, 2024	**$12,513,487**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,927,322

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$540,024
2026	2,347,129
2027	772,490
2028	347,945
2029	510,359
Thereafter	1,593,718
Total	$6,111,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$25,971,368	$12,513,487	$1,660,712

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 3011
Submission Unit Name: FLAT ROCK HAWCREEK SCHOOL CORP

Wages: $4,100,234 **Proportionate Share:** 0.0009218

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,005,309	$1,516,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$398,587	$86,292
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	247,544	0
Change of Assumptions	374,231	148,228
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,725	77,973
Total	$1,043,087	$312,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$752,968
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	(10,721)
Total	$742,247

TRF 1996 Net Pension Liability - Unaudited

FLAT ROCK HAWCREEK SCHOOL CORP - 3011

Net Pension Liability as of June 30, 2023	**$1,005,309**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,883
- Net Difference Between Projected and Actual Investment	(140,244)
- Change of Assumptions	(35,231)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,982
Pension Expense/(Income)	742,247
Contributions	(232,389)
Total Activity in FY 2024	511,248
Net Pension Liability as of June 30, 2024	**$1,516,557**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $232,389

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$63,067
2026	282,081
2027	92,142
2028	40,690
2029	61,087
Thereafter	191,527
Total	$730,594

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,147,569	$1,516,557	$201,268

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $53,742,620 **Proportionate Share:** 0.0120823

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$13,071,413	$19,877,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,224,394	$1,131,060
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,244,636	0
Change of Assumptions	4,905,157	1,942,869
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	236,222	846,592
Total	$13,610,409	$3,920,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$9,869,369
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	(132,179)
Total	$9,737,190

TRF 1996 Net Pension Liability - Unaudited

BARTHOLOMEW CONS SCHOOL CORP - 3013

Net Pension Liability as of June 30, 2023	**$13,071,413**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,254,636
- Net Difference Between Projected and Actual Investment	(1,797,532)
- Change of Assumptions	(434,376)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,813
Pension Expense/(Income)	9,737,190
Contributions	(3,124,192)
Total Activity in FY 2024	6,806,539
Net Pension Liability as of June 30, 2024	**$19,877,952**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,124,192

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$834,979
2026	3,705,623
2027	1,214,157
2028	539,768
2029	816,620
Thereafter	2,578,741
Total	$9,689,888

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$41,256,096	$19,877,952	$2,638,077

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

Wages: $7,246,623 **Proportionate Share:** 0.0016292

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,724,800	$2,680,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$704,467	$152,514
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	437,513	0
Change of Assumptions	661,421	261,980
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,629	145,378
Total	$1,832,030	$559,872

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,330,804
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	(23,245)
Total	$1,307,559

TRF 1996 Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 4005

Net Pension Liability as of June 30, 2023	**$1,724,800**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309,333
- Net Difference Between Projected and Actual Investment	(227,811)
- Change of Assumptions	(48,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,563
Pension Expense/(Income)	1,307,559
Contributions	(410,308)
Total Activity in FY 2024	955,580
Net Pension Liability as of June 30, 2024	**$2,680,380**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $410,308

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$107,162
2026	494,246
2027	158,469
2028	67,539
2029	104,601
Thereafter	340,141
Total	$1,272,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,563,049	$2,680,380	$355,723

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Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $5,981,706 **Proportionate Share:** 0.0013448

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,466,792	$2,212,482

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$581,492	$125,891
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	361,139	0
Change of Assumptions	545,960	216,248
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,595	133,196
Total	$1,517,186	$475,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,098,493
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,388)
Total	$1,078,105

TRF 1996 Net Pension Liability - Unaudited

BLACKFORD COUNTY SCHOOLS - 5003

Net Pension Liability as of June 30, 2023	**$1,466,792**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	249,274
- Net Difference Between Projected and Actual Investment	(204,661)
- Change of Assumptions	(51,441)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,395
Pension Expense/(Income)	1,078,105
Contributions	(345,982)
Total Activity in FY 2024	745,690
Net Pension Liability as of June 30, 2024	**$2,212,482**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $345,982

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$87,261
2026	406,774
2027	129,597
2028	54,530
2029	85,887
Thereafter	277,802
Total	$1,041,851

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,591,940	$2,212,482	$293,627

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $35,613,682 **Proportionate Share:** 0.0080066

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$8,265,721	$13,172,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,462,059	$749,522
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,150,129	0
Change of Assumptions	3,250,510	1,287,484
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	272,449	564,109
Total	$9,135,147	$2,601,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$6,540,153
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,618)
Total	$6,476,535

TRF 1996 Net Pension Liability - Unaudited

ZIONSVILLE COMMUNITY SCHOOLS - 6003

Net Pension Liability as of June 30, 2023	**$8,265,721**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,549,835
- Net Difference Between Projected and Actual Investment	(1,038,291)
- Change of Assumptions	(184,857)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,647
Pension Expense/(Income)	6,476,535
Contributions	(2,064,031)
Total Activity in FY 2024	4,906,838
Net Pension Liability as of June 30, 2024	**$13,172,559**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,064,031

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$577,290
2026	2,479,578
2027	822,853
2028	375,951
2029	549,889
Thereafter	1,728,471
Total	$6,534,032

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$27,339,253	$13,172,559	$1,748,180

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 6013
Submission Unit Name: LEBANON COMMUNITY SCHOOL CORPORATION

Wages: $17,426,054 **Proportionate Share:** 0.0039177

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,120,639	$6,445,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,694,016	$366,748
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,052,077	0
Change of Assumptions	1,590,503	629,978
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,682	375,023
Total	$4,407,278	$1,371,749

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,200,154
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	(65,119)
Total	$3,135,035

TRF 1996 Net Pension Liability - Unaudited

LEBANON COMMUNITY SCHOOL CORPORATION - 6013

Net Pension Liability as of June 30, 2023	**$4,120,639**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	747,636
- Net Difference Between Projected and Actual Investment	(537,419)
- Change of Assumptions	(110,241)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,479
Pension Expense/(Income)	3,135,035
Contributions	(1,016,680)
Total Activity in FY 2024	2,324,810
Net Pension Liability as of June 30, 2024	**$6,445,449**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,016,680

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$248,482
2026	1,179,287
2027	374,534
2028	155,866
2029	245,924
Thereafter	831,436
Total	$3,035,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$13,377,338	$6,445,449	$855,400

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 6015
Submission Unit Name: WESTERN BOONE COMMUNITY SCHOOL CORPORATION

Wages: $6,383,131 **Proportionate Share:** 0.0014350

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,631,808	$2,360,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$620,495	$134,335
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	385,361	0
Change of Assumptions	582,580	230,752
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,681	158,243
Total	$1,600,117	$523,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,172,173
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	(25,838)
Total	$1,146,335

TRF 1996 Net Pension Liability - Unaudited

WESTERN BOONE COMMUNITY SCHOOL CORPORATION - 6015

Net Pension Liability as of June 30, 2023	**$1,631,808**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256,621
- Net Difference Between Projected and Actual Investment	(244,093)
- Change of Assumptions	(72,205)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,103
Pension Expense/(Income)	1,146,335
Contributions	(358,689)
Total Activity in FY 2024	729,072
Net Pension Liability as of June 30, 2024	**$2,360,880**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $358,689

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$89,029
2026	429,965
2027	133,887
2028	53,801
2029	85,716
Thereafter	284,389
Total	$1,076,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,899,936	$2,360,880	$313,321

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 7001
Submission Unit Name: BROWN COUNTY SCHOOLS

Wages: $7,107,271 **Proportionate Share:** 0.0015978

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,792,697	$2,628,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$690,890	$149,575
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	429,080	0
Change of Assumptions	648,673	256,931
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,782	227,724
Total	$1,803,425	$634,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,305,155
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	(37,639)
Total	$1,267,516

TRF 1996 Net Pension Liability - Unaudited

BROWN COUNTY SCHOOLS - 7001

Net Pension Liability as of June 30, 2023	**$1,792,697**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	289,144
- Net Difference Between Projected and Actual Investment	(262,435)
- Change of Assumptions	(74,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,451
Pension Expense/(Income)	1,267,516
Contributions	(414,554)
Total Activity in FY 2024	836,024
Net Pension Liability as of June 30, 2024	**$2,628,721**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $414,554

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$90,258
2026	469,882
2027	138,697
2028	49,519
2029	89,658
Thereafter	331,181
Total	$1,169,195

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,455,831	$2,628,721	$348,867

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,084,956 **Proportionate Share:** 0.0009184

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,033,663	$1,510,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$397,117	$85,974
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	246,631	0
Change of Assumptions	372,851	147,681
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,939	92,028
Total	$1,057,538	$325,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$750,191
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,809)
Total	$741,382

TRF 1996 Net Pension Liability - Unaudited

CARROLL CONS SCHOOL CORP - 8006

Net Pension Liability as of June 30, 2023	**$1,033,663**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165,742
- Net Difference Between Projected and Actual Investment	(152,094)
- Change of Assumptions	(43,432)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,799
Pension Expense/(Income)	741,382
Contributions	(245,097)
Total Activity in FY 2024	477,300
Net Pension Liability as of June 30, 2024	**$1,510,963**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $245,097

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$64,709
2026	282,917
2027	90,941
2028	39,682
2029	58,150
Thereafter	195,456
Total	$731,855

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,135,959	$1,510,963	$200,526

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 8009
Submission Unit Name: DELPHI COMMUNITY SCHOOL CORPORATION

Wages: $5,472,687 **Proportionate Share:** 0.0012304

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,327,521	$2,024,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$532,026	$115,181
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	330,417	0
Change of Assumptions	499,516	197,852
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,623	140,931
Total	$1,382,582	$453,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,005,046
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	(19,771)
Total	$985,275

TRF 1996 Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORPORATION - 8009

Net Pension Liability as of June 30, 2023	**$1,327,521**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230,109
- Net Difference Between Projected and Actual Investment	(181,661)
- Change of Assumptions	(43,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,808)
Pension Expense/(Income)	985,275
Contributions	(286,868)
Total Activity in FY 2024	696,749
Net Pension Liability as of June 30, 2024	**$2,024,270**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $286,868

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$78,718
2026	371,049
2027	116,359
2028	47,686
2029	73,129
Thereafter	241,677
Total	$928,618

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,201,311	$2,024,270	$268,648

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $16,430,435 **Proportionate Share:** 0.0036938

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,841,881	$6,077,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,597,202	$345,788
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	991,950	0
Change of Assumptions	1,499,604	593,974
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,754	408,033
Total	$4,147,510	$1,347,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,017,263
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	(74,312)
Total	$2,942,951

TRF 1996 Net Pension Liability - Unaudited

LOGANSPORT COMMUNITY SCHOOL CORPORATION - 9001

Net Pension Liability as of June 30, 2023	**$3,841,881**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	710,994
- Net Difference Between Projected and Actual Investment	(490,018)
- Change of Assumptions	(92,700)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,537
Pension Expense/(Income)	2,942,951
Contributions	(956,559)
Total Activity in FY 2024	2,235,205
Net Pension Liability as of June 30, 2024	**$6,077,086**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $956,559

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$221,367
2026	1,098,980
2027	335,073
2028	128,904
2029	228,680
Thereafter	786,711
Total	$2,799,715

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$12,612,811	$6,077,086	$806,513

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $3,691,065 **Proportionate Share:** 0.0008298

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$908,516	$1,365,197

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$358,806	$77,680
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	222,838	0
Change of Assumptions	336,881	133,434
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,909	91,670
Total	$936,434	$302,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$677,818
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	(13,078)
Total	$664,740

TRF 1996 Net Pension Liability - Unaudited

PIONEER REGIONAL SCHOOL CORP - 9002

Net Pension Liability as of June 30, 2023	**$908,516**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,330
- Net Difference Between Projected and Actual Investment	(127,613)
- Change of Assumptions	(32,635)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,346
Pension Expense/(Income)	664,740
Contributions	(208,487)
Total Activity in FY 2024	456,681
Net Pension Liability as of June 30, 2024	**$1,365,197**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $208,487

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$53,346
2026	250,503
2027	79,332
2028	33,026
2029	50,081
Thereafter	167,362
Total	$633,650

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,833,426	$1,365,197	$181,180

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 9003
Submission Unit Name: LEWIS CASS SCHOOLS

Wages: $5,153,401 **Proportionate Share:** 0.0011586

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,289,934	$1,906,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$500,979	$108,460
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	311,136	0
Change of Assumptions	470,367	186,306
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,169	99,215
Total	$1,324,651	$393,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$946,397
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	(12,884)
Total	$933,513

TRF 1996 Net Pension Liability - Unaudited

LEWIS CASS SCHOOLS - 9003

Net Pension Liability as of June 30, 2023	**$1,289,934**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,070
- Net Difference Between Projected and Actual Investment	(186,443)
- Change of Assumptions	(51,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,106
Pension Expense/(Income)	933,513
Contributions	(296,903)
Total Activity in FY 2024	616,209
Net Pension Liability as of June 30, 2024	**$1,906,143**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $296,903

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$79,859
2026	355,126
2027	118,115
2028	53,451
2029	80,553
Thereafter	243,566
Total	$930,670

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,956,143	$1,906,143	$252,971

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 10000
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	142,872	976,243
Total	$142,872	$976,243

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	(144,669)
Total	($144,669)

TRF 1996 Net Pension Liability - Unaudited

WEST CLARK COMMUNITY SCHOOLS - 10000

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	144,669
Pension Expense/(Income)	(144,669)
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	($144,669)
2026	(144,672)
2027	(140,007)
2028	(140,011)
2029	(146,505)
Thereafter	(117,507)
Total	($833,371)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $8,272,992 **Proportionate Share:** 0.0018599

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,996,388	$3,059,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$804,222	$174,111
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	499,466	0
Change of Assumptions	755,080	299,077
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	203,178	42,317
Total	$2,261,946	$515,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,519,250
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	25,727
Total	$1,544,977

TRF 1996 Net Pension Liability - Unaudited

BORDEN-HENRYVILLE SCHOOL CORPOATION - 10001

Net Pension Liability as of June 30, 2023	**$1,996,388**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	349,288
- Net Difference Between Projected and Actual Investment	(270,621)
- Change of Assumptions	(62,767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,611)
Pension Expense/(Income)	1,544,977
Contributions	(456,723)
Total Activity in FY 2024	1,063,543
Net Pension Liability as of June 30, 2024	**$3,059,931**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $456,723

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$174,607
2026	616,502
2027	232,290
2028	128,478
2029	170,182
Thereafter	424,382
Total	$1,746,441

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,350,795	$3,059,931	$406,095

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $12,529,835 **Proportionate Share:** 0.0028169

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,045,151	$4,634,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,218,029	$263,698
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	756,463	0
Change of Assumptions	1,143,602	452,966
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	346,292	25,444
Total	$3,464,386	$742,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,300,971
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	49,647
Total	$2,350,618

TRF 1996 Net Pension Liability - Unaudited

SILVER CREEK SCHOOL CORPORATION - 10002

Net Pension Liability as of June 30, 2023	**$3,045,151**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	525,983
- Net Difference Between Projected and Actual Investment	(418,174)
- Change of Assumptions	(100,660)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,863)
Pension Expense/(Income)	2,350,618
Contributions	(723,656)
Total Activity in FY 2024	1,589,248
Net Pension Liability as of June 30, 2024	**$4,634,399**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $723,656

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$275,133
2026	944,401
2027	362,496
2028	205,267
2029	268,430
Thereafter	666,551
Total	$2,722,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,618,557	$4,634,399	$615,048

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 10013
Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: $4,932,509 **Proportionate Share:** 0.0011089

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,184,340	$1,824,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$479,489	$103,807
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	297,789	0
Change of Assumptions	450,190	178,314
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,178	193,820
Total	$1,236,646	$475,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$905,800
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,739)
Total	$872,061

TRF 1996 Net Pension Liability - Unaudited

CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 10013

Net Pension Liability as of June 30, 2023	**$1,184,340**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	209,086
- Net Difference Between Projected and Actual Investment	(159,058)
- Change of Assumptions	(35,880)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,091
Pension Expense/(Income)	872,061
Contributions	(268,264)
Total Activity in FY 2024	640,036
Net Pension Liability as of June 30, 2024	**$1,824,376**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $268,264

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$55,021
2026	318,487
2027	90,944
2028	29,045
2029	54,132
Thereafter	213,076
Total	$760,705

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,786,438	$1,824,376	$242,120

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 10016
Submission Unit Name: GREATER CLARK COUNTY SCHOOL CORPORATION

Wages: $41,649,966 **Proportionate Share:** 0.0093636

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$10,313,385	$15,405,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,048,827	$876,555
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,514,544	0
Change of Assumptions	3,801,423	1,505,694
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	237,033	1,111,256
Total	$10,601,827	$3,493,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$7,648,612
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	(177,125)
Total	$7,471,487

TRF 1996 Net Pension Liability - Unaudited

GREATER CLARK COUNTY SCHOOL CORPORATION - 10016

Net Pension Liability as of June 30, 2023	**$10,313,385**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,721,534
- Net Difference Between Projected and Actual Investment	(1,463,742)
- Change of Assumptions	(384,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	201,442
Pension Expense/(Income)	7,471,487
Contributions	(2,454,744)
Total Activity in FY 2024	5,091,728
Net Pension Liability as of June 30, 2024	**$15,405,113**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,454,744

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$572,401
2026	2,797,108
2027	865,698
2028	343,059
2029	555,377
Thereafter	1,974,679
Total	$7,108,322

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$31,972,851	$15,405,113	$2,044,470

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $140,100 **Proportionate Share:** 0.0000315

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$17,382	$51,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$13,621	$2,949
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,459	0
Change of Assumptions	12,788	5,065
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,408	0
Total	$39,276	$8,014

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$25,731
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	524
Total	$26,255

TRF 1996 Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 10017

Net Pension Liability as of June 30, 2023	**$17,382**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,227
- Net Difference Between Projected and Actual Investment	1,754
- Change of Assumptions	3,206
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,406
Pension Expense/(Income)	26,255
Contributions	(8,406)
Total Activity in FY 2024	34,442
Net Pension Liability as of June 30, 2024	**$51,824**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $8,406

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$3,044
2026	10,529
2027	4,021
2028	2,263
2029	2,970
Thereafter	8,435
Total	$31,262

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$107,560	$51,824	$6,878

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $18,569,788 **Proportionate Share:** 0.0041748

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,442,416	$6,868,433

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,805,186	$390,816
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,121,120	0
Change of Assumptions	1,694,880	671,320
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,377	361,893
Total	$4,723,563	$1,424,029

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,410,165
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	(50,242)
Total	$3,359,923

TRF 1996 Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 11015

Net Pension Liability as of June 30, 2023	**$4,442,416**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	789,475
- Net Difference Between Projected and Actual Investment	(592,498)
- Change of Assumptions	(130,821)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,789
Pension Expense/(Income)	3,359,923
Contributions	(1,067,851)
Total Activity in FY 2024	2,426,017
Net Pension Liability as of June 30, 2024	**$6,868,433**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,067,851

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$283,939
2026	1,275,826
2027	408,753
2028	175,723
2029	272,079
Thereafter	883,214
Total	$3,299,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$14,255,229	$6,868,433	$911,535

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,324,887 **Proportionate Share:** 0.0009723

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,045,504	$1,599,640

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$420,423	$91,020
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	261,106	0
Change of Assumptions	394,733	156,349
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,676	106,665
Total	$1,112,938	$354,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$794,219
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,135)
Total	$778,084

TRF 1996 Net Pension Liability - Unaudited

CLINTON CENTRAL SCHOOL CORP - 12001

Net Pension Liability as of June 30, 2023	**$1,045,504**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,336
- Net Difference Between Projected and Actual Investment	(142,187)
- Change of Assumptions	(33,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,506
Pension Expense/(Income)	778,084
Contributions	(258,309)
Total Activity in FY 2024	554,136
Net Pension Liability as of June 30, 2024	**$1,599,640**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $258,309

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$61,695
2026	292,699
2027	94,315
2028	40,046
2029	62,395
Thereafter	207,754
Total	$758,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,320,005	$1,599,640	$212,294

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,623,954 **Proportionate Share:** 0.0010395

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,106,340	$1,710,198

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$449,480	$97,311
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	279,152	0
Change of Assumptions	422,015	167,155
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,182	77,735
Total	$1,195,829	$342,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$849,111
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	(7,833)
Total	$841,278

TRF 1996 Net Pension Liability - Unaudited

CLINTON PRAIRIE SCHOOL - 12002

Net Pension Liability as of June 30, 2023	**$1,106,340**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196,545
- Net Difference Between Projected and Actual Investment	(147,608)
- Change of Assumptions	(32,627)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,708
Pension Expense/(Income)	841,278
Contributions	(277,438)
Total Activity in FY 2024	603,858
Net Pension Liability as of June 30, 2024	**$1,710,198**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $277,438

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$75,376
2026	322,358
2027	107,398
2028	49,374
2029	70,861
Thereafter	228,261
Total	$853,628

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,549,466	$1,710,198	$226,967

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $3,893,624 **Proportionate Share:** 0.0008754

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$952,621	$1,440,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$378,524	$81,949
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	235,084	0
Change of Assumptions	355,394	140,767
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,563	73,173
Total	$986,565	$295,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$715,066
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	(10,393)
Total	$704,673

TRF 1996 Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL - 12003

Net Pension Liability as of June 30, 2023	**$952,621**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,574
- Net Difference Between Projected and Actual Investment	(132,380)
- Change of Assumptions	(32,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,875
Pension Expense/(Income)	704,673
Contributions	(224,228)
Total Activity in FY 2024	487,598
Net Pension Liability as of June 30, 2024	**$1,440,219**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $224,228

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$59,690
2026	267,670
2027	86,786
2028	37,929
2029	55,991
Thereafter	182,610
Total	$690,676

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,989,132	$1,440,219	$191,137

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $12,200,434 **Proportionate Share:** 0.0027429

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,001,371	$4,512,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,186,032	$256,771
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	736,591	0
Change of Assumptions	1,113,559	441,066
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	813	421,104
Total	$3,036,995	$1,118,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,240,525
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,567)
Total	$2,162,958

TRF 1996 Net Pension Liability - Unaudited

COMMUNITY SCHOOLS OF FRANKFORT - 12004

Net Pension Liability as of June 30, 2023	**$3,001,371**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	507,071
- Net Difference Between Projected and Actual Investment	(421,158)
- Change of Assumptions	(107,427)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,118
Pension Expense/(Income)	2,162,958
Contributions	(677,279)
Total Activity in FY 2024	1,511,283
Net Pension Liability as of June 30, 2024	**$4,512,654**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $677,279

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$141,996
2026	793,685
2027	231,711
2028	78,615
2029	142,837
Thereafter	529,210
Total	$1,918,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,365,878	$4,512,654	$598,891

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 13009
Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: $5,812,382 **Proportionate Share:** 0.0013067

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,503,727	$2,149,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$565,018	$122,324
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	350,907	0
Change of Assumptions	530,492	210,121
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,421	139,106
Total	$1,482,838	$471,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,067,372
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	(18,714)
Total	$1,048,658

TRF 1996 Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 13009

Net Pension Liability as of June 30, 2023	**$1,503,727**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231,171
- Net Difference Between Projected and Actual Investment	(229,141)
- Change of Assumptions	(70,379)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,467
Pension Expense/(Income)	1,048,658
Contributions	(336,704)
Total Activity in FY 2024	646,072
Net Pension Liability as of June 30, 2024	**$2,149,799**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $336,704

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$85,886
2026	396,350
2027	126,634
2028	53,695
2029	79,718
Thereafter	269,004
Total	$1,011,287

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,461,844	$2,149,799	$285,308

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $8,668,664 **Proportionate Share:** 0.0019489

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,935,661	$3,206,355

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$842,706	$182,442
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	523,366	0
Change of Assumptions	791,212	313,389
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,021	143,698
Total	$2,221,305	$639,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,591,950
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,645)
Total	$1,571,305

TRF 1996 Net Pension Liability - Unaudited

WASHINGTON COMMUNITY SCHOOLS - 14009

Net Pension Liability as of June 30, 2023	**$1,935,661**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	387,984
- Net Difference Between Projected and Actual Investment	(223,296)
- Change of Assumptions	(25,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,441
Pension Expense/(Income)	1,571,305
Contributions	(505,573)
Total Activity in FY 2024	1,270,694
Net Pension Liability as of June 30, 2024	**$3,206,355**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $505,573

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$135,361
2026	598,398
2027	198,953
2028	90,173
2029	132,126
Thereafter	426,765
Total	$1,581,776

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,654,694	$3,206,355	$425,527

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **14010**
Submission Unit Name: **BARR-REEVE COMMUNITY SCHOOLS**

Wages: $3,720,048 **Proportionate Share:** 0.0008363

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$924,268	$1,375,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$361,617	$78,289
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	224,584	0
Change of Assumptions	339,520	134,479
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,171	65,870
Total	$956,892	$278,638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$683,128
Specific 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	$676,690

TRF 1996 Net Pension Liability - Unaudited

BARR-REEVE COMMUNITY SCHOOLS - 14010

Net Pension Liability as of June 30, 2023	**$924,268**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,315
- Net Difference Between Projected and Actual Investment	(131,943)
- Change of Assumptions	(35,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,475
Pension Expense/(Income)	676,690
Contributions	(220,780)
Total Activity in FY 2024	451,623
Net Pension Liability as of June 30, 2024	**$1,375,891**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $220,780

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$60,507
2026	259,207
2027	84,416
2028	37,740
2029	56,519
Thereafter	179,865
Total	$678,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,855,621	$1,375,891	$182,600

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 14011
Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: $5,317,899 **Proportionate Share:** 0.0011956

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,225,404	$1,967,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$516,978	$111,924
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	321,072	0
Change of Assumptions	485,388	192,256
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,482	83,722
Total	$1,364,920	$387,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$976,620
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	(10,099)
Total	$966,521

TRF 1996 Net Pension Liability - Unaudited

NORTH DAVIESS COMMUNITY SCHOOLS - 14011

Net Pension Liability as of June 30, 2023	**$1,225,404**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232,682
- Net Difference Between Projected and Actual Investment	(151,616)
- Change of Assumptions	(25,294)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,570
Pension Expense/(Income)	966,521
Contributions	(309,251)
Total Activity in FY 2024	741,612
Net Pension Liability as of June 30, 2024	**$1,967,016**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $309,251

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$85,608
2026	369,666
2027	123,633
2028	56,896
2029	83,094
Thereafter	258,121
Total	$977,018

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,082,483	$1,967,016	$261,050

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $564,577 **Proportionate Share:** 0.0001269

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$135,794	$208,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$54,872	$11,879
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	34,078	0
Change of Assumptions	51,519	20,406
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,159	12,827
Total	$149,628	$45,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$103,658
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	(829)
Total	$102,829

TRF 1996 Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL - 14025

Net Pension Liability as of June 30, 2023	**$135,794**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,891
- Net Difference Between Projected and Actual Investment	(18,303)
- Change of Assumptions	(4,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,612
Pension Expense/(Income)	102,829
Contributions	(33,873)
Total Activity in FY 2024	72,983
Net Pension Liability as of June 30, 2024	**$208,777**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $33,873

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$9,322
2026	39,469
2027	13,415
2028	6,323
2029	8,798
Thereafter	27,189
Total	$104,516

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$433,311	$208,777	$27,708

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $8,435,001 **Proportionate Share:** 0.0018963

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,055,159	$3,119,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$819,961	$177,518
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	509,241	0
Change of Assumptions	769,858	304,931
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,820	283,718
Total	$2,113,880	$766,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,548,984
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,174)
Total	$1,502,810

TRF 1996 Net Pension Liability - Unaudited

LAWRENCEBURG COMMUNITY SCHOOLS CORP - 15018

Net Pension Liability as of June 30, 2023	**$2,055,159**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	353,353
- Net Difference Between Projected and Actual Investment	(283,516)
- Change of Assumptions	(69,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(397)
Pension Expense/(Income)	1,502,810
Contributions	(438,477)
Total Activity in FY 2024	1,064,658
Net Pension Liability as of June 30, 2024	**$3,119,817**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $438,477

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$105,619
2026	556,159
2027	165,178
2028	59,327
2029	102,879
Thereafter	358,551
Total	$1,347,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,475,086	$3,119,817	$414,043

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 15020
Submission Unit Name: SOUTHERN DEARBORN COMMUNITY SCHOOLS CORP

Wages: $7,963,027 **Proportionate Share:** 0.0017902

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,908,611	$2,945,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$774,084	$167,586
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	480,748	0
Change of Assumptions	726,783	287,869
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,329	441,953
Total	$2,008,944	$897,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,462,316
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,271)
Total	$1,395,045

TRF 1996 Net Pension Liability - Unaudited

SOUTHERN DEARBORN COMMUNITY SCHOOLS CORP - 15020

Net Pension Liability as of June 30, 2023	**$1,908,611**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	338,022
- Net Difference Between Projected and Actual Investment	(255,480)
- Change of Assumptions	(57,047)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,478)
Pension Expense/(Income)	1,395,045
Contributions	(352,413)
Total Activity in FY 2024	1,036,649
Net Pension Liability as of June 30, 2024	**$2,945,260**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $352,413

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$76,027
2026	501,358
2027	132,646
2028	32,735
2029	76,083
Thereafter	292,687
Total	$1,111,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,112,798	$2,945,260	$390,876

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 16001
Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: $7,956,321 **Proportionate Share:** 0.0017887

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,923,711	$2,942,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$773,435	$167,446
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	480,346	0
Change of Assumptions	726,174	287,628
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,603	155,948
Total	$2,027,558	$611,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,461,091
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	(20,305)
Total	$1,440,786

TRF 1996 Net Pension Liability - Unaudited

DECATUR COUNTY COMMUNITY SCHOOLS - 16001

Net Pension Liability as of June 30, 2023	**$1,923,711**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335,389
- Net Difference Between Projected and Actual Investment	(261,706)
- Change of Assumptions	(61,338)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,668
Pension Expense/(Income)	1,440,786
Contributions	(465,718)
Total Activity in FY 2024	1,019,081
Net Pension Liability as of June 30, 2024	**$2,942,792**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $465,718

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$122,876
2026	547,858
2027	175,522
2028	75,684
2029	115,472
Thereafter	379,124
Total	$1,416,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,107,676	$2,942,792	$390,549

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $9,369,142 **Proportionate Share:** 0.0021063

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,219,524	$3,465,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$910,765	$197,177
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	565,635	0
Change of Assumptions	855,113	338,699
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,066	146,504
Total	$2,386,579	$682,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,720,521
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	(21,357)
Total	$1,699,164

TRF 1996 Net Pension Liability - Unaudited

GREENSBURG COMMUNITY SCHOOLS - 16002

Net Pension Liability as of June 30, 2023	**$2,219,524**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	401,377
- Net Difference Between Projected and Actual Investment	(290,524)
- Change of Assumptions	(60,339)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,398
Pension Expense/(Income)	1,699,164
Contributions	(555,289)
Total Activity in FY 2024	1,245,787
Net Pension Liability as of June 30, 2024	**$3,465,311**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $555,289

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$147,240
2026	647,682
2027	212,701
2028	95,139
2029	142,554
Thereafter	458,883
Total	$1,704,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,192,150	$3,465,311	$459,894

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 17001
Submission Unit Name: DEKALB COUNTY EASTERN CSD

Wages: $10,540,900 **Proportionate Share:** 0.0023698

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,534,783	$3,898,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,024,703	$221,844
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	636,397	0
Change of Assumptions	962,088	381,071
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,676	238,819
Total	$2,665,864	$841,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,935,760
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	(33,946)
Total	$1,901,814

TRF 1996 Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN CSD - 17001

Net Pension Liability as of June 30, 2023	**$2,534,783**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	446,302
- Net Difference Between Projected and Actual Investment	(341,371)
- Change of Assumptions	(77,657)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,862
Pension Expense/(Income)	1,901,814
Contributions	(571,908)
Total Activity in FY 2024	1,364,042
Net Pension Liability as of June 30, 2024	**$3,898,825**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $571,908

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$155,749
2026	718,788
2027	228,176
2028	95,891
2029	148,137
Thereafter	477,389
Total	$1,824,130

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,091,894	$3,898,825	$517,428

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 17004
Submission Unit Name: GARRETT-KEYSER-BUTLER CSD

Wages: $6,771,945 **Proportionate Share:** 0.0015225

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,663,204	$2,504,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$658,330	$142,526
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	408,859	0
Change of Assumptions	618,103	244,822
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,621	131,091
Total	$1,703,913	$518,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,243,647
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	(24,133)
Total	$1,219,514

TRF 1996 Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER CSD - 17004

Net Pension Liability as of June 30, 2023	**$1,663,204**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,849
- Net Difference Between Projected and Actual Investment	(232,705)
- Change of Assumptions	(58,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,923
Pension Expense/(Income)	1,219,514
Contributions	(394,039)
Total Activity in FY 2024	841,632
Net Pension Liability as of June 30, 2024	**$2,504,836**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $394,039

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$97,741
2026	459,471
2027	146,450
2028	61,465
2029	97,652
Thereafter	322,695
Total	$1,185,474

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,198,713	$2,504,836	$332,426

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $14,024,318 **Proportionate Share:** 0.0031529

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,418,096	$5,187,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,363,316	$295,152
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	846,694	0
Change of Assumptions	1,280,010	506,995
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,944	305,338
Total	$3,526,964	$1,107,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,575,431
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	(56,162)
Total	$2,519,269

TRF 1996 Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 17006

Net Pension Liability as of June 30, 2023	**$3,418,096**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	587,356
- Net Difference Between Projected and Actual Investment	(471,802)
- Change of Assumptions	(115,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,132
Pension Expense/(Income)	2,519,269
Contributions	(816,667)
Total Activity in FY 2024	1,769,095
Net Pension Liability as of June 30, 2024	**$5,187,191**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $816,667

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$196,224
2026	945,325
2027	296,745
2028	120,765
2029	199,111
Thereafter	661,309
Total	$2,419,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,765,859	$5,187,191	$688,411

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $3,674,649 **Proportionate Share:** 0.0008261

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$819,109	$1,359,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$357,206	$77,334
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	221,845	0
Change of Assumptions	335,379	132,839
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,292	71,230
Total	$942,722	$281,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$674,796
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	(9,913)
Total	$664,883

TRF 1996 Net Pension Liability - Unaudited

COWAN COMMUNITY SCHOOL CORP - 18005

Net Pension Liability as of June 30, 2023	**$819,109**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,652
- Net Difference Between Projected and Actual Investment	(94,118)
- Change of Assumptions	(10,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,100
Pension Expense/(Income)	664,883
Contributions	(208,207)
Total Activity in FY 2024	540,001
Net Pension Liability as of June 30, 2024	**$1,359,110**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $208,207

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$56,207
2026	252,486
2027	82,315
2028	36,202
2029	55,564
Thereafter	178,545
Total	$661,319

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,820,792	$1,359,110	$180,373

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,237,464 **Proportionate Share:** 0.0009527

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$999,660	$1,567,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$411,948	$89,185
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	255,842	0
Change of Assumptions	386,776	153,197
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,575	73,376
Total	$1,103,141	$315,758

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$778,208
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	(8,368)
Total	$769,840

TRF 1996 Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 18008

Net Pension Liability as of June 30, 2023	**$999,660**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,146
- Net Difference Between Projected and Actual Investment	(129,767)
- Change of Assumptions	(26,187)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,950
Pension Expense/(Income)	769,840
Contributions	(254,248)
Total Activity in FY 2024	567,734
Net Pension Liability as of June 30, 2024	**$1,567,394**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $254,248

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$67,891
2026	294,245
2027	99,090
2028	45,918
2029	67,212
Thereafter	213,027
Total	$787,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,253,079	$1,567,394	$208,015

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $24,470,365 **Proportionate Share:** 0.0055014

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,316,495	$9,050,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,378,809	$515,003
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,477,371	0
Change of Assumptions	2,233,452	884,641
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,199	993,724
Total	$6,263,831	$2,393,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,493,792
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	(163,185)
Total	$4,330,607

TRF 1996 Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 18012

Net Pension Liability as of June 30, 2023	**$5,316,495**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,115,958
- Net Difference Between Projected and Actual Investment	(573,414)
- Change of Assumptions	(32,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	179,965
Pension Expense/(Income)	4,330,607
Contributions	(1,285,935)
Total Activity in FY 2024	3,734,478
Net Pension Liability as of June 30, 2024	**$9,050,973**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,285,935

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$277,189
2026	1,584,267
2027	456,471
2028	149,398
2029	295,426
Thereafter	1,107,712
Total	$3,870,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$18,785,023	$9,050,973	$1,201,188

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,192,426 **Proportionate Share:** 0.0009425

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$981,410	$1,550,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$407,538	$88,230
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	253,103	0
Change of Assumptions	382,635	151,557
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,942	79,024
Total	$1,064,218	$318,811

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$769,877
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,622)
Total	$757,255

TRF 1996 Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 18014

Net Pension Liability as of June 30, 2023	**$981,410**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181,257
- Net Difference Between Projected and Actual Investment	(125,466)
- Change of Assumptions	(23,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,330
Pension Expense/(Income)	757,255
Contributions	(241,227)
Total Activity in FY 2024	569,203
Net Pension Liability as of June 30, 2024	**$1,550,613**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $241,227

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$62,822
2026	286,752
2027	92,884
2028	40,273
2029	61,444
Thereafter	201,232
Total	$745,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,218,251	$1,550,613	$205,788

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $5,406,056 **Proportionate Share:** 0.0012154

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,358,808	$1,999,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$525,540	$113,777
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	326,389	0
Change of Assumptions	493,427	195,440
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,189	123,475
Total	$1,356,545	$432,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$992,794
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	(19,191)
Total	$973,603

TRF 1996 Net Pension Liability - Unaudited

LIBERTY PERRY COMM SCHOOLS - 18015

Net Pension Liability as of June 30, 2023	**$1,358,808**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	220,626
- Net Difference Between Projected and Actual Investment	(197,758)
- Change of Assumptions	(55,105)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,370
Pension Expense/(Income)	973,603
Contributions	(302,953)
Total Activity in FY 2024	640,783
Net Pension Liability as of June 30, 2024	**$1,999,591**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $302,953

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$78,101
2026	366,865
2027	114,443
2028	46,598
2029	73,653
Thereafter	244,193
Total	$923,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,150,092	$1,999,591	$265,373

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $11,155,302 **Proportionate Share:** 0.0025079

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,740,538	$4,126,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,084,418	$234,772
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	673,483	0
Change of Assumptions	1,018,154	403,278
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,525	171,475
Total	$2,908,580	$809,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,048,566
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,926)
Total	$2,036,640

TRF 1996 Net Pension Liability - Unaudited

YORKTOWN COMMUNITY SCHOOLS - 18016

Net Pension Liability as of June 30, 2023	**$2,740,538**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	464,147
- Net Difference Between Projected and Actual Investment	(383,652)
- Change of Assumptions	(97,265)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,328
Pension Expense/(Income)	2,036,640
Contributions	(661,707)
Total Activity in FY 2024	1,385,491
Net Pension Liability as of June 30, 2024	**$4,126,029**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $661,707

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$188,826
2026	784,675
2027	268,347
2028	128,365
2029	181,242
Thereafter	547,600
Total	$2,099,055

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,563,449	$4,126,029	$547,581

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 18017
Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: $10,927,614 **Proportionate Share:** 0.0024567

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,517,076	$4,041,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,062,279	$229,979
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	659,733	0
Change of Assumptions	997,368	395,044
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,391	208,270
Total	$2,840,771	$833,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,006,744
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	(20,227)
Total	$1,986,517

TRF 1996 Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 18017

Net Pension Liability as of June 30, 2023	**$2,517,076**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	478,234
- Net Difference Between Projected and Actual Investment	(311,204)
- Change of Assumptions	(51,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,752
Pension Expense/(Income)	1,986,517
Contributions	(634,832)
Total Activity in FY 2024	1,524,718
Net Pension Liability as of June 30, 2024	**$4,041,794**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $634,832

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$176,419
2026	760,104
2027	253,075
2028	115,947
2029	169,667
Thereafter	532,266
Total	$2,007,478

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,388,622	$4,041,794	$536,402

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 19016
Submission Unit Name: SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: $4,844,636 **Proportionate Share:** 0.0010892

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,141,538	$1,791,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$470,971	$101,963
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	292,499	0
Change of Assumptions	442,192	175,147
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,742	89,911
Total	$1,243,404	$367,021

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$889,708
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	(11,176)
Total	$878,532

TRF 1996 Net Pension Liability - Unaudited

SOUTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 19016

Net Pension Liability as of June 30, 2023	**$1,141,538**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208,433
- Net Difference Between Projected and Actual Investment	(147,838)
- Change of Assumptions	(29,588)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,536
Pension Expense/(Income)	878,532
Contributions	(279,647)
Total Activity in FY 2024	650,428
Net Pension Liability as of June 30, 2024	**$1,791,966**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $279,647

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$76,013
2026	334,794
2027	110,280
2028	49,485
2029	72,252
Thereafter	233,559
Total	$876,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,719,171	$1,791,966	$237,818

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 19017
Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORP

Wages: $7,655,094 **Proportionate Share:** 0.0017210

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,732,622	$2,831,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$744,162	$161,108
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	462,165	0
Change of Assumptions	698,689	276,742
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,696	121,164
Total	$1,966,712	$559,014

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,405,791
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	(14,234)
Total	$1,391,557

TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORP - 19017

Net Pension Liability as of June 30, 2023	**$1,732,622**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	339,334
- Net Difference Between Projected and Actual Investment	(206,177)
- Change of Assumptions	(28,282)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,725
Pension Expense/(Income)	1,391,557
Contributions	(442,368)
Total Activity in FY 2024	1,098,789
Net Pension Liability as of June 30, 2024	**$2,831,411**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $442,368

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$123,527
2026	532,415
2027	177,926
2028	81,866
2029	118,863
Thereafter	373,101
Total	$1,407,698

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,876,509	$2,831,411	$375,767

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 19019
Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: $3,232,176 **Proportionate Share:** 0.0007266

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$865,062	$1,195,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$314,182	$68,019
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	195,124	0
Change of Assumptions	294,984	116,839
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,131	80,143
Total	$833,421	$265,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$593,520
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	(8,500)
Total	$585,020

TRF 1996 Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 19019

Net Pension Liability as of June 30, 2023	**$865,062**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,479
- Net Difference Between Projected and Actual Investment	(138,565)
- Change of Assumptions	(46,645)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,659)
Pension Expense/(Income)	585,020
Contributions	(191,281)
Total Activity in FY 2024	330,349
Net Pension Liability as of June 30, 2024	**$1,195,411**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $191,281

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$49,660
2026	222,291
2027	70,344
2028	29,783
2029	45,425
Thereafter	150,917
Total	$568,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,481,041	$1,195,411	$158,648

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $14,316,355 **Proportionate Share:** 0.0032186

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,364,647	$5,295,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,391,725	$301,303
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	864,337	0
Change of Assumptions	1,306,683	517,560
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	108,266	232,347
Total	$3,671,011	$1,051,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,629,098
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	(29,203)
Total	$2,599,895

TRF 1996 Net Pension Liability - Unaudited

GREATER JASPER SCHOOLS - 19020

Net Pension Liability as of June 30, 2023	**$3,364,647**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	617,132
- Net Difference Between Projected and Actual Investment	(433,542)
- Change of Assumptions	(85,195)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,850
Pension Expense/(Income)	2,599,895
Contributions	(827,506)
Total Activity in FY 2024	1,930,634
Net Pension Liability as of June 30, 2024	**$5,295,281**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $827,506

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$228,437
2026	993,142
2027	328,739
2028	149,086
2029	223,181
Thereafter	697,216
Total	$2,619,801

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,990,198	$5,295,281	$702,757

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $11,566,940 **Proportionate Share:** 0.0026004

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,772,477	$4,278,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,124,415	$243,431
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	698,323	0
Change of Assumptions	1,055,707	418,152
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,817	178,744
Total	$2,965,262	$840,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,124,124
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	(21,470)
Total	$2,102,654

TRF 1996 Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 20015

Net Pension Liability as of June 30, 2023	**$2,772,477**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	490,992
- Net Difference Between Projected and Actual Investment	(371,133)
- Change of Assumptions	(82,885)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,807
Pension Expense/(Income)	2,102,654
Contributions	(688,701)
Total Activity in FY 2024	1,505,734
Net Pension Liability as of June 30, 2024	**$4,278,211**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $688,701

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$186,684
2026	804,513
2027	266,375
2028	121,233
2029	178,991
Thereafter	567,139
Total	$2,124,935

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,879,299	$4,278,211	$567,777

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $21,685,478 **Proportionate Share:** 0.0048753

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,398,840	$8,020,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,108,083	$456,391
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,309,235	0
Change of Assumptions	1,979,268	783,962
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,475	443,844
Total	$5,504,061	$1,684,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,982,365
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	(66,310)
Total	$3,916,055

TRF 1996 Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 20018

Net Pension Liability as of June 30, 2023	**$5,398,840**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	892,261
- Net Difference Between Projected and Actual Investment	(773,314)
- Change of Assumptions	(207,607)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,151
Pension Expense/(Income)	3,916,055
Contributions	(1,245,481)
Total Activity in FY 2024	2,622,065
Net Pension Liability as of June 30, 2024	**$8,020,905**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,245,481

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$323,944
2026	1,482,268
2027	481,967
2028	209,843
2029	311,130
Thereafter	1,010,712
Total	$3,819,864

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$16,647,149	$8,020,905	$1,064,484

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $24,928,750 **Proportionate Share:** 0.0056044

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,636,629	$9,220,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,423,346	$524,645
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,505,031	0
Change of Assumptions	2,275,267	901,204
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,698	927,221
Total	$6,247,342	$2,353,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,577,927
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	(171,261)
Total	$4,406,666

TRF 1996 Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 20019

Net Pension Liability as of June 30, 2023	**$6,636,629**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	965,156
- Net Difference Between Projected and Actual Investment	(1,054,983)
- Change of Assumptions	(350,494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,883
Pension Expense/(Income)	4,406,666
Contributions	(1,449,428)
Total Activity in FY 2024	2,583,800
Net Pension Liability as of June 30, 2024	**$9,220,429**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,449,428

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$277,356
2026	1,608,913
2027	457,827
2028	145,006
2029	288,270
Thereafter	1,116,900
Total	$3,894,272

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$19,136,726	$9,220,429	$1,223,678

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $16,280,541 **Proportionate Share:** 0.0036601

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,306,514	$6,021,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,582,630	$342,633
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	982,900	0
Change of Assumptions	1,485,923	588,555
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,494	350,621
Total	$4,138,947	$1,281,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,989,735
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,050)
Total	$2,939,685

TRF 1996 Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOLS - 20020

Net Pension Liability as of June 30, 2023	**$4,306,514**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	634,219
- Net Difference Between Projected and Actual Investment	(678,295)
- Change of Assumptions	(221,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,243
Pension Expense/(Income)	2,939,685
Contributions	(960,025)
Total Activity in FY 2024	1,715,129
Net Pension Liability as of June 30, 2024	**$6,021,643**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $960,025

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$242,932
2026	1,112,542
2027	358,325
2028	154,032
2029	234,711
Thereafter	754,596
Total	$2,857,138

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$12,497,739	$6,021,643	$799,155

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $6,476,024 **Proportionate Share:** 0.0014559

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,566,301	$2,395,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$629,532	$136,291
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	390,974	0
Change of Assumptions	591,064	234,113
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,630	108,912
Total	$1,640,200	$479,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,189,245
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	(15,774)
Total	$1,173,471

TRF 1996 Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOL - 20021

Net Pension Liability as of June 30, 2023	**$1,566,301**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	272,916
- Net Difference Between Projected and Actual Investment	(213,211)
- Change of Assumptions	(50,059)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,837
Pension Expense/(Income)	1,173,471
Contributions	(371,990)
Total Activity in FY 2024	828,964
Net Pension Liability as of June 30, 2024	**$2,395,265**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $371,990

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$100,772
2026	446,676
2027	145,562
2028	64,297
2029	95,838
Thereafter	307,739
Total	$1,160,884

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,971,301	$2,395,265	$317,885

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **20022**
Submission Unit Name: **FAIRFIELD COMMUNITY SCHOOLS**

Wages: $8,016,052 **Proportionate Share:** 0.0018021

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,919,148	$2,964,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$779,229	$168,700
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	483,944	0
Change of Assumptions	731,614	289,783
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,040	131,768
Total	$2,065,827	$590,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,472,037
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	(14,820)
Total	$1,457,217

TRF 1996 Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 20022

Net Pension Liability as of June 30, 2023	**$1,919,148**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	340,571
- Net Difference Between Projected and Actual Investment	(256,348)
- Change of Assumptions	(56,868)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,937
Pension Expense/(Income)	1,457,217
Contributions	(469,819)
Total Activity in FY 2024	1,045,690
Net Pension Liability as of June 30, 2024	**$2,964,838**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $469,819

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$129,432
2026	557,598
2027	187,567
2028	86,975
2029	125,951
Thereafter	388,053
Total	$1,475,576

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,153,432	$2,964,838	$393,475

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $54,407,894 **Proportionate Share:** 0.0122318

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$13,094,661	$20,123,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,289,038	$1,145,055
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,284,783	0
Change of Assumptions	4,965,851	1,966,909
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	297,303	1,635,250
Total	$13,836,975	$4,747,214

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$9,991,487
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	(279,286)
Total	$9,712,201

TRF 1996 Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 20023

Net Pension Liability as of June 30, 2023	**$13,094,661**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,302,016
- Net Difference Between Projected and Actual Investment	(1,766,353)
- Change of Assumptions	(403,763)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	356,020
Pension Expense/(Income)	9,712,201
Contributions	(3,170,871)
Total Activity in FY 2024	7,029,250
Net Pension Liability as of June 30, 2024	**$20,123,911**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,170,871

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$699,840
2026	3,606,002
2027	1,093,224
2028	410,490
2029	724,169
Thereafter	2,556,036
Total	$9,089,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$41,766,577	$20,123,911	$2,670,720

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 21010
Submission Unit Name: FAYETTE COUNTY SCHOOL COORPORATION

Wages: $13,419,177 **Proportionate Share:** 0.0030169

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,300,878	$4,963,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,304,510	$282,421
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	810,172	0
Change of Assumptions	1,224,797	485,126
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,067	283,286
Total	$3,397,546	$1,050,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,464,340
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	(45,106)
Total	$2,419,234

TRF 1996 Net Pension Liability - Unaudited

FAYETTE COUNTY SCHOOL COORPORATION - 21010

Net Pension Liability as of June 30, 2023	**$3,300,878**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	557,769
- Net Difference Between Projected and Actual Investment	(463,109)
- Change of Assumptions	(118,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,279
Pension Expense/(Income)	2,419,234
Contributions	(788,532)
Total Activity in FY 2024	1,662,564
Net Pension Liability as of June 30, 2024	**$4,963,442**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $788,532

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$196,389
2026	913,172
2027	288,937
2028	120,551
2029	190,034
Thereafter	637,630
Total	$2,346,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,301,475	$4,963,442	$658,717

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $344,108 **Proportionate Share:** 0.0000774

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$69,309	$127,339

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$33,468	$7,246
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,785	0
Change of Assumptions	31,423	12,446
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,762	13,802
Total	$102,438	$33,494

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$63,224
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	405
Total	$63,629

TRF 1996 Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUC SERVICE CENTER INC. - 21011

Net Pension Liability as of June 30, 2023	**$69,309**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,473
- Net Difference Between Projected and Actual Investment	(5,950)
- Change of Assumptions	967
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,557
Pension Expense/(Income)	63,629
Contributions	(20,646)
Total Activity in FY 2024	58,030
Net Pension Liability as of June 30, 2024	**$127,339**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $20,646

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$6,601
2026	24,987
2027	8,877
2028	4,559
2029	5,185
Thereafter	18,735
Total	$68,944

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$264,289	$127,339	$16,900

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 22001
Submission Unit Name: NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL COPORATION

Wages: $49,898,449 **Proportionate Share:** 0.0112180

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$12,256,324	$18,455,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,850,671	$1,050,151
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,012,533	0
Change of Assumptions	4,554,270	1,803,887
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	269,126	1,107,666
Total	$12,686,600	$3,961,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$9,163,369
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	(168,262)
Total	$8,995,107

TRF 1996 Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY CONSOLIDATED SCHOOL COPORATION - 22001

Net Pension Liability as of June 30, 2023	**$12,256,324**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,076,477
- Net Difference Between Projected and Actual Investment	(1,715,222)
- Change of Assumptions	(434,476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,632
Pension Expense/(Income)	8,995,107
Contributions	(2,870,847)
Total Activity in FY 2024	6,199,671
Net Pension Liability as of June 30, 2024	**$18,455,995**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,870,847

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$729,711
2026	3,394,996
2027	1,080,344
2028	454,193
2029	716,040
Thereafter	2,349,612
Total	$8,724,896

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$38,304,866	$18,455,995	$2,449,364

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 23001
Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORPORATION

Wages: $2,142,310 **Proportionate Share:** 0.0004816

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$577,287	$792,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$208,244	$45,084
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	129,331	0
Change of Assumptions	195,519	77,443
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,497	90,479
Total	$547,591	$213,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$393,393
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	(14,196)
Total	$379,197

TRF 1996 Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORPORATION - 23001

Net Pension Liability as of June 30, 2023	**$577,287**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,955
- Net Difference Between Projected and Actual Investment	(93,352)
- Change of Assumptions	(31,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,049
Pension Expense/(Income)	379,197
Contributions	(125,867)
Total Activity in FY 2024	215,047
Net Pension Liability as of June 30, 2024	**$792,334**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $125,867

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$24,354
2026	138,771
2027	38,017
2028	11,142
2029	25,108
Thereafter	97,193
Total	$334,585

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,644,466	$792,334	$105,154

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 23002
Submission Unit Name: COVINGTON COMMUNITY SCHOOL CORPORATION

Wages: $4,416,724 **Proportionate Share:** 0.0009930

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,060,822	$1,633,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$429,374	$92,958
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	266,665	0
Change of Assumptions	403,137	159,677
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,982	86,898
Total	$1,140,158	$339,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$811,127
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,214)
Total	$801,913

TRF 1996 Net Pension Liability - Unaudited

COVINGTON COMMUNITY SCHOOL CORPORATION - 23002

Net Pension Liability as of June 30, 2023	**$1,060,822**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	187,194
- Net Difference Between Projected and Actual Investment	(142,537)
- Change of Assumptions	(32,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,841
Pension Expense/(Income)	801,913
Contributions	(250,338)
Total Activity in FY 2024	572,874
Net Pension Liability as of June 30, 2024	**$1,633,696**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $250,338

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$70,272
2026	306,201
2027	101,801
2028	46,377
2029	67,394
Thereafter	208,580
Total	$800,625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,390,687	$1,633,696	$216,814

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,277,689 **Proportionate Share:** 0.0009617

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,000,421	$1,582,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$415,840	$90,028
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	258,259	0
Change of Assumptions	390,430	154,644
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,740	85,326
Total	$1,096,269	$329,998

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$785,560
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	(13,017)
Total	$772,543

TRF 1996 Net Pension Liability - Unaudited

SOUTHEAST FOUNTAIN SCHOOL - 23003

Net Pension Liability as of June 30, 2023	**$1,000,421**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185,087
- Net Difference Between Projected and Actual Investment	(127,643)
- Change of Assumptions	(24,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,008
Pension Expense/(Income)	772,543
Contributions	(254,038)
Total Activity in FY 2024	581,780
Net Pension Liability as of June 30, 2024	**$1,582,201**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $254,038

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$63,967
2026	292,454
2027	94,803
2028	41,131
2029	63,626
Thereafter	210,290
Total	$766,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,283,811	$1,582,201	$209,980

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 24015
Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: $7,384,888 **Proportionate Share:** 0.0016603

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,776,402	$2,731,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$717,915	$155,426
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	445,864	0
Change of Assumptions	674,047	266,981
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,119	219,832
Total	$1,874,945	$642,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,356,208
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	(33,013)
Total	$1,323,195

TRF 1996 Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 24015

Net Pension Liability as of June 30, 2023	**$1,776,402**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	312,610
- Net Difference Between Projected and Actual Investment	(239,365)
- Change of Assumptions	(54,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,065
Pension Expense/(Income)	1,323,195
Contributions	(432,821)
Total Activity in FY 2024	955,144
Net Pension Liability as of June 30, 2024	**$2,731,546**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $432,821

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$99,889
2026	494,362
2027	146,951
2028	54,282
2029	92,061
Thereafter	345,161
Total	$1,232,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,669,243	$2,731,546	$362,514

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 25006
Submission Unit Name: CASTON SCHOOL

Wages: $3,513,034 **Proportionate Share:** 0.0007898

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$774,243	$1,299,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$341,510	$73,936
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	212,096	0
Change of Assumptions	320,642	127,002
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,349	68,970
Total	$921,597	$269,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$645,144
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	(6,833)
Total	$638,311

TRF 1996 Net Pension Liability - Unaudited

CASTON SCHOOL - 25006

Net Pension Liability as of June 30, 2023	**$774,243**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,665
- Net Difference Between Projected and Actual Investment	(86,560)
- Change of Assumptions	(7,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,003
Pension Expense/(Income)	638,311
Contributions	(208,722)
Total Activity in FY 2024	525,146
Net Pension Liability as of June 30, 2024	**$1,299,389**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $208,722

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$56,387
2026	244,038
2027	81,706
2028	37,628
2029	55,030
Thereafter	176,900
Total	$651,689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,696,843	$1,299,389	$172,447

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $7,411,575 **Proportionate Share:** 0.0016663

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,914,260	$2,741,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$720,509	$155,987
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	447,476	0
Change of Assumptions	676,482	267,946
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,112	163,775
Total	$1,873,579	$587,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,361,109
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,228)
Total	$1,333,881

TRF 1996 Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOL - 25007

Net Pension Liability as of June 30, 2023	**$1,914,260**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	295,252
- Net Difference Between Projected and Actual Investment	(290,931)
- Change of Assumptions	(88,893)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,213
Pension Expense/(Income)	1,333,881
Contributions	(439,364)
Total Activity in FY 2024	827,158
Net Pension Liability as of June 30, 2024	**$2,741,418**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $439,364

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$106,155
2026	502,052
2027	159,096
2028	66,093
2029	103,421
Thereafter	349,054
Total	$1,285,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,689,731	$2,741,418	$363,824

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $8,536,187 **Proportionate Share:** 0.0019191

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,121,427	$3,157,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$829,820	$179,653
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	515,364	0
Change of Assumptions	779,114	308,597
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,884	214,354
Total	$2,161,182	$702,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,567,608
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,729)
Total	$1,530,879

TRF 1996 Net Pension Liability - Unaudited

NORTH GIBSON SCHOOL - 26013

Net Pension Liability as of June 30, 2023	**$2,121,427**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	351,755
- Net Difference Between Projected and Actual Investment	(302,955)
- Change of Assumptions	(80,745)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,757
Pension Expense/(Income)	1,530,879
Contributions	(511,791)
Total Activity in FY 2024	1,035,900
Net Pension Liability as of June 30, 2024	**$3,157,327**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $511,791

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$116,892
2026	572,849
2027	176,302
2028	69,190
2029	117,757
Thereafter	405,588
Total	$1,458,578

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,552,939	$3,157,327	$419,021

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $8,717,912 **Proportionate Share:** 0.0019599

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,152,279	$3,224,452

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$847,462	$183,472
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	526,320	0
Change of Assumptions	795,678	315,158
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,158	135,531
Total	$2,252,618	$634,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,600,935
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	(12,611)
Total	$1,588,324

TRF 1996 Net Pension Liability - Unaudited

SOUTH GIBSON SCHOOL CORP - 26014

Net Pension Liability as of June 30, 2023	**$2,152,279**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	361,239
- Net Difference Between Projected and Actual Investment	(303,900)
- Change of Assumptions	(78,759)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,965
Pension Expense/(Income)	1,588,324
Contributions	(516,696)
Total Activity in FY 2024	1,072,173
Net Pension Liability as of June 30, 2024	**$3,224,452**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $516,696

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$144,274
2026	609,919
2027	205,073
2028	95,682
2029	139,329
Thereafter	424,180
Total	$1,618,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,692,254	$3,224,452	$427,929

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $2,711,865 **Proportionate Share:** 0.0006097

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$744,585	$1,003,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$263,635	$57,076
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	163,732	0
Change of Assumptions	247,525	98,042
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,916	97,174
Total	$681,808	$252,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$498,031
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	(16,220)
Total	$481,811

TRF 1996 Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORP - 26015

Net Pension Liability as of June 30, 2023	**$744,585**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101,821
- Net Difference Between Projected and Actual Investment	(123,484)
- Change of Assumptions	(44,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,883)
Pension Expense/(Income)	481,811
Contributions	(155,763)
Total Activity in FY 2024	258,501
Net Pension Liability as of June 30, 2024	**$1,003,086**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $155,763

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$32,577
2026	177,440
2027	50,926
2028	16,901
2029	32,219
Thereafter	119,453
Total	$429,516

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,081,875	$1,003,086	$133,123

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $15,143,874 **Proportionate Share:** 0.0034046

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,539,441	$5,601,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,472,151	$318,715
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	914,287	0
Change of Assumptions	1,382,195	547,470
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,542	472,729
Total	$3,844,175	$1,338,914

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,781,031
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	(63,327)
Total	$2,717,704

TRF 1996 Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 27011

Net Pension Liability as of June 30, 2023	**$3,539,441**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	655,559
- Net Difference Between Projected and Actual Investment	(451,017)
- Change of Assumptions	(85,014)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,395
Pension Expense/(Income)	2,717,704
Contributions	(790,777)
Total Activity in FY 2024	2,061,850
Net Pension Liability as of June 30, 2024	**$5,601,291**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $790,777

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$209,203
2026	1,018,100
2027	303,479
2028	113,450
2029	188,089
Thereafter	672,940
Total	$2,505,261

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$11,625,312	$5,601,291	$743,368

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,345,873 **Proportionate Share:** 0.0009770

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,159,789	$1,607,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$422,455	$91,460
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	262,368	0
Change of Assumptions	396,641	157,104
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,254	127,137
Total	$1,101,718	$375,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$798,058
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,483)
Total	$777,575

TRF 1996 Net Pension Liability - Unaudited

MADISON GRANT UNITED SCHOOL CORP - 27014

Net Pension Liability as of June 30, 2023	**$1,159,789**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,852
- Net Difference Between Projected and Actual Investment	(185,009)
- Change of Assumptions	(61,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(848)
Pension Expense/(Income)	777,575
Contributions	(250,147)
Total Activity in FY 2024	447,584
Net Pension Liability as of June 30, 2024	**$1,607,373**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $250,147

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$57,724
2026	289,847
2027	87,415
2028	32,879
2029	58,404
Thereafter	199,748
Total	$726,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,336,054	$1,607,373	$213,320

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 27015
Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: $10,451,301 **Proportionate Share:** 0.0023496

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,495,349	$3,865,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,015,969	$219,953
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	630,972	0
Change of Assumptions	953,888	377,822
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,378	182,050
Total	$2,636,207	$779,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,919,259
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,873)
Total	$1,889,386

TRF 1996 Net Pension Liability - Unaudited

MISSISSINEWA COMMUNITY SCHOOLS - 27015

Net Pension Liability as of June 30, 2023	**$2,495,349**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	445,007
- Net Difference Between Projected and Actual Investment	(331,584)
- Change of Assumptions	(72,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,146
Pension Expense/(Income)	1,889,386
Contributions	(609,351)
Total Activity in FY 2024	1,370,242
Net Pension Liability as of June 30, 2024	**$3,865,591**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $609,351

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$158,207
2026	716,457
2027	230,663
2028	99,511
2029	150,976
Thereafter	500,568
Total	$1,856,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,022,920	$3,865,591	$513,017

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 27016
Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORPORATION

Wages: $6,515,115 **Proportionate Share:** 0.0014647

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,527,301	$2,409,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$633,337	$137,115
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	393,337	0
Change of Assumptions	594,637	235,528
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,897	132,102
Total	$1,650,208	$504,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,196,433
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,934)
Total	$1,174,499

TRF 1996 Net Pension Liability - Unaudited

EASTBROOK COMMUNITY SCHOOL CORPORATION - 27016

Net Pension Liability as of June 30, 2023	**$1,527,301**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,383
- Net Difference Between Projected and Actual Investment	(195,804)
- Change of Assumptions	(37,767)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,658
Pension Expense/(Income)	1,174,499
Contributions	(379,527)
Total Activity in FY 2024	882,442
Net Pension Liability as of June 30, 2024	**$2,409,743**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $379,527

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$95,310
2026	443,311
2027	142,220
2028	60,471
2029	93,492
Thereafter	310,659
Total	$1,145,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,001,349	$2,409,743	$319,806

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,590,929 **Proportionate Share:** 0.0010321

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,179,669	$1,698,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$446,281	$96,618
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	277,165	0
Change of Assumptions	419,011	165,965
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,915	122,961
Total	$1,170,372	$385,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$843,066
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	(13,898)
Total	$829,168

TRF 1996 Net Pension Liability - Unaudited

EASTERN GREENE SCHOOL - 28002

Net Pension Liability as of June 30, 2023	**$1,179,669**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,724
- Net Difference Between Projected and Actual Investment	(177,881)
- Change of Assumptions	(53,496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	705
Pension Expense/(Income)	829,168
Contributions	(263,865)
Total Activity in FY 2024	518,355
Net Pension Liability as of June 30, 2024	**$1,698,024**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $263,865

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$68,718
2026	313,940
2027	93,914
2028	36,305
2029	61,447
Thereafter	210,504
Total	$784,828

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,524,198	$1,698,024	$225,351

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $4,668,004 **Proportionate Share:** 0.0010494

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,136,432	$1,726,486

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$453,761	$98,237
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	281,811	0
Change of Assumptions	426,034	168,747
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,632	92,316
Total	$1,195,238	$359,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$857,197
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	(11,269)
Total	$845,928

TRF 1996 Net Pension Liability - Unaudited

LINTON STOCKTON SCH CORP - 28004

Net Pension Liability as of June 30, 2023	**$1,136,432**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195,667
- Net Difference Between Projected and Actual Investment	(156,556)
- Change of Assumptions	(38,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,400
Pension Expense/(Income)	845,928
Contributions	(263,365)
Total Activity in FY 2024	590,054
Net Pension Liability as of June 30, 2024	**$1,726,486**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $263,365

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$72,730
2026	322,054
2027	105,492
2028	46,923
2029	68,815
Thereafter	219,924
Total	$835,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,583,270	$1,726,486	$229,128

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $3,125,518 **Proportionate Share:** 0.0007027

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$794,992	$1,156,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$303,848	$65,782
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	188,706	0
Change of Assumptions	285,281	112,996
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,413	78,900
Total	$792,248	$257,678

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$573,997
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,665)
Total	$562,332

TRF 1996 Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 28005

Net Pension Liability as of June 30, 2023	**$794,992**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,238
- Net Difference Between Projected and Actual Investment	(117,954)
- Change of Assumptions	(34,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,596
Pension Expense/(Income)	562,332
Contributions	(180,816)
Total Activity in FY 2024	361,099
Net Pension Liability as of June 30, 2024	**$1,156,091**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $180,816

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$44,584
2026	211,543
2027	66,036
2028	26,808
2029	42,707
Thereafter	142,892
Total	$534,570

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,399,432	$1,156,091	$153,429

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $3,008,128 **Proportionate Share:** 0.0006763

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$776,958	$1,112,657

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$292,433	$63,310
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	181,617	0
Change of Assumptions	274,563	108,751
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,342	75,276
Total	$785,955	$247,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$552,432
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	(7,266)
Total	$545,166

TRF 1996 Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORP - 28006

Net Pension Liability as of June 30, 2023	**$776,958**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,832
- Net Difference Between Projected and Actual Investment	(118,087)
- Change of Assumptions	(36,084)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,389
Pension Expense/(Income)	545,166
Contributions	(177,517)
Total Activity in FY 2024	335,699
Net Pension Liability as of June 30, 2024	**$1,112,657**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $177,517

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$46,872
2026	207,553
2027	68,259
2028	30,506
2029	43,724
Thereafter	141,704
Total	$538,618

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,309,287	$1,112,657	$147,665

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $2,237,458 **Proportionate Share:** 0.0005030

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$559,145	$827,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$217,498	$47,087
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	135,078	0
Change of Assumptions	204,207	80,884
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,644	67,531
Total	$570,427	$195,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$410,873
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	(11,176)
Total	$399,697

TRF 1996 Net Pension Liability - Unaudited

MSD OF SHAKAMAK SCHOOL - 28007

Net Pension Liability as of June 30, 2023	**$559,145**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,758
- Net Difference Between Projected and Actual Investment	(80,607)
- Change of Assumptions	(21,973)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,548
Pension Expense/(Income)	399,697
Contributions	(134,026)
Total Activity in FY 2024	268,397
Net Pension Liability as of June 30, 2024	**$827,542**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $134,026

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$29,086
2026	148,591
2027	45,309
2028	17,239
2029	28,916
Thereafter	105,784
Total	$374,925

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,717,539	$827,542	$109,826

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $1,407,717 **Proportionate Share:** 0.0003165

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$333,727	$520,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$136,855	$29,629
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	84,994	0
Change of Assumptions	128,492	50,894
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,540	23,969
Total	$368,881	$104,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$258,532
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,821)
Total	$256,711

TRF 1996 Net Pension Liability - Unaudited

GREENE-SULLIVAN SPEC ED COOP - 28008

Net Pension Liability as of June 30, 2023	**$333,727**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,282
- Net Difference Between Projected and Actual Investment	(43,738)
- Change of Assumptions	(9,123)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,393
Pension Expense/(Income)	256,711
Contributions	(79,542)
Total Activity in FY 2024	186,983
Net Pension Liability as of June 30, 2024	**$520,710**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $79,542

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$23,513
2026	98,714
2027	33,739
2028	16,069
2029	23,157
Thereafter	69,197
Total	$264,389

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,080,718	$520,710	$69,105

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 29008
Submission Unit Name: NOBLESVILLE SCHOOLS

Wages: $57,957,428 **Proportionate Share:** 0.0130298

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$13,647,397	$21,436,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,634,094	$1,219,759
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,499,082	0
Change of Assumptions	5,289,822	2,095,230
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	404,559	961,391
Total	$14,827,557	$4,276,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$10,643,330
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(108,043)
Total	$10,535,287

TRF 1996 Net Pension Liability - Unaudited

NOBLESVILLE SCHOOLS - 29008

Net Pension Liability as of June 30, 2023	**$13,647,397**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,494,616
- Net Difference Between Projected and Actual Investment	(1,765,266)
- Change of Assumptions	(351,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	200,958
Pension Expense/(Income)	10,535,287
Contributions	(3,324,458)
Total Activity in FY 2024	7,789,394
Net Pension Liability as of June 30, 2024	**$21,436,791**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,324,458

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$934,959
2026	4,030,716
2027	1,323,622
2028	596,350
2029	892,371
Thereafter	2,773,159
Total	$10,551,177

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$44,491,419	$21,436,791	$2,844,957

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $83,882,737 **Proportionate Share:** 0.0188583

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$20,355,181	$31,025,912

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$8,154,341	$1,765,382
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,064,293	0
Change of Assumptions	7,656,069	3,032,469
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	531,973	1,394,783
Total	$21,406,676	$6,192,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$15,404,312
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	(177,091)
Total	$15,227,221

TRF 1996 Net Pension Liability - Unaudited

CARMEL CLAY SCHOOLS - 29009

Net Pension Liability as of June 30, 2023	**$20,355,181**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,525,686
- Net Difference Between Projected and Actual Investment	(2,787,516)
- Change of Assumptions	(665,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286,007
Pension Expense/(Income)	15,227,221
Contributions	(4,914,884)
Total Activity in FY 2024	10,670,731
Net Pension Liability as of June 30, 2024	**$31,025,912**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $4,914,884

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,332,468
2026	5,813,028
2027	1,907,546
2028	854,940
2029	1,269,581
Thereafter	4,036,479
Total	$15,214,042

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$64,393,355	$31,025,912	$4,117,565

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $8,384,582 **Proportionate Share:** 0.0018850

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,049,293	$3,101,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$815,075	$176,460
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	506,206	0
Change of Assumptions	765,270	303,113
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,863	160,776
Total	$2,107,414	$640,349

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,539,753
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	(27,563)
Total	$1,512,190

TRF 1996 Net Pension Liability - Unaudited

HAMILTON HEIGHTS SCHOOL CORP - 29012

Net Pension Liability as of June 30, 2023	**$2,049,293**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	350,350
- Net Difference Between Projected and Actual Investment	(284,288)
- Change of Assumptions	(70,361)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,368
Pension Expense/(Income)	1,512,190
Contributions	(482,326)
Total Activity in FY 2024	1,051,933
Net Pension Liability as of June 30, 2024	**$3,101,226**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $482,326

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$123,328
2026	571,182
2027	180,739
2028	75,521
2029	121,007
Thereafter	395,288
Total	$1,467,065

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,436,501	$3,101,226	$411,575

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $102,376,950 **Proportionate Share:** 0.0230161

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$24,533,614	$37,866,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$9,952,177	$2,154,606
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,180,848	0
Change of Assumptions	9,344,048	3,701,056
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	637,058	1,793,373
Total	$26,114,131	$7,649,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$18,800,591
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	(252,713)
Total	$18,547,878

TRF 1996 Net Pension Liability - Unaudited

HAMILTON SOUTHEASTERN SCHOOLS - 29013

Net Pension Liability as of June 30, 2023	**$24,533,614**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,346,536
- Net Difference Between Projected and Actual Investment	(3,282,750)
- Change of Assumptions	(732,176)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	429,088
Pension Expense/(Income)	18,547,878
Contributions	(5,975,813)
Total Activity in FY 2024	13,332,763
Net Pension Liability as of June 30, 2024	**$37,866,377**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $5,975,813

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,589,665
2026	7,058,073
2027	2,305,964
2028	1,021,287
2029	1,551,031
Thereafter	4,939,076
Total	$18,465,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$78,590,535	$37,866,377	$5,025,389

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $47,914,726 **Proportionate Share:** 0.0107721

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$10,808,869	$17,722,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,657,863	$1,008,409
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,892,789	0
Change of Assumptions	4,373,244	1,732,185
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427,076	719,261
Total	$12,350,972	$3,459,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$8,799,138
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	(72,810)
Total	$8,726,328

TRF 1996 Net Pension Liability - Unaudited

WESTFIELD WASHINGTON SCHOOLS - 29014

Net Pension Liability as of June 30, 2023	**$10,808,869**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,129,018
- Net Difference Between Projected and Actual Investment	(1,276,625)
- Change of Assumptions	(167,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	235,638
Pension Expense/(Income)	8,726,328
Contributions	(2,733,161)
Total Activity in FY 2024	6,913,525
Net Pension Liability as of June 30, 2024	**$17,722,394**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,733,161

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$789,469
2026	3,348,819
2027	1,127,682
2028	526,425
2029	763,775
Thereafter	2,334,947
Total	$8,891,117

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$36,782,300	$17,722,394	$2,352,005

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages: $5,223,330 **Proportionate Share:** 0.0011743

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,254,410	$1,931,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$507,768	$109,930
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	315,352	0
Change of Assumptions	476,741	188,831
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,718	101,866
Total	$1,336,579	$400,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$959,221
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	(12,123)
Total	$947,098

TRF 1996 Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 29015

Net Pension Liability as of June 30, 2023	**$1,254,410**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	221,386
- Net Difference Between Projected and Actual Investment	(168,524)
- Change of Assumptions	(38,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,120
Pension Expense/(Income)	947,098
Contributions	(307,463)
Total Activity in FY 2024	677,563
Net Pension Liability as of June 30, 2024	**$1,931,973**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $307,463

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$81,876
2026	360,879
2027	116,257
2028	50,714
2029	76,010
Thereafter	250,216
Total	$935,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,009,753	$1,931,973	$256,399

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 30012
Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK COUNTY

Wages: $4,872,447 **Proportionate Share:** 0.0010954

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,224,101	$1,802,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$473,652	$102,544
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	294,164	0
Change of Assumptions	444,709	176,143
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,140	100,993
Total	$1,257,665	$379,680

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$894,772
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,458)
Total	$884,314

TRF 1996 Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK COUNTY - 30012

Net Pension Liability as of June 30, 2023	**$1,224,101**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	198,919
- Net Difference Between Projected and Actual Investment	(178,021)
- Change of Assumptions	(49,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,324
Pension Expense/(Income)	884,314
Contributions	(286,949)
Total Activity in FY 2024	578,065
Net Pension Liability as of June 30, 2024	**$1,802,166**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $286,949

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$77,225
2026	337,478
2027	110,241
2028	49,098
2029	72,290
Thereafter	231,653
Total	$877,985

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,740,341	$1,802,166	$239,172

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 30013
Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORP

Wages: $20,353,950 **Proportionate Share:** 0.0045759

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,881,954	$7,528,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,978,622	$428,364
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,228,833	0
Change of Assumptions	1,857,718	735,818
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,365	322,350
Total	$5,239,538	$1,486,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,737,802
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	(32,960)
Total	$3,704,842

TRF 1996 Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORP - 30013

Net Pension Liability as of June 30, 2023	**$4,881,954**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	863,535
- Net Difference Between Projected and Actual Investment	(654,332)
- Change of Assumptions	(146,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,023
Pension Expense/(Income)	3,704,842
Contributions	(1,176,997)
Total Activity in FY 2024	2,646,374
Net Pension Liability as of June 30, 2024	**$7,528,328**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,176,997

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$333,330
2026	1,420,523
2027	474,582
2028	219,180
2029	319,413
Thereafter	985,978
Total	$3,753,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$15,624,820	$7,528,328	$999,113

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **30014**
Submission Unit Name: **MT VERNON COMM SCHOOL CORP**

Wages: $20,569,337 **Proportionate Share:** 0.0046243

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,843,280	$7,607,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,999,550	$432,895
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,241,831	0
Change of Assumptions	1,877,368	743,601
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	225,318	379,863
Total	$5,344,067	$1,556,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,777,337
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	(25,745)
Total	$3,751,592

TRF 1996 Net Pension Liability - Unaudited

MT VERNON COMM SCHOOL CORP - 30014

Net Pension Liability as of June 30, 2023	**$4,843,280**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	885,373
- Net Difference Between Projected and Actual Investment	(626,416)
- Change of Assumptions	(124,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,165
Pension Expense/(Income)	3,751,592
Contributions	(1,149,256)
Total Activity in FY 2024	2,764,677
Net Pension Liability as of June 30, 2024	**$7,607,957**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,149,256

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$344,416
2026	1,443,105
2027	485,050
2028	226,934
2029	319,788
Thereafter	968,415
Total	$3,787,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$15,790,087	$7,607,957	$1,009,680

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 30015
Submission Unit Name: NEW PALESTINE COMMUNITY SCHOOLS

Wages: $15,343,005 **Proportionate Share:** 0.0034494

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,482,734	$5,674,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,491,523	$322,909
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	926,318	0
Change of Assumptions	1,400,383	554,674
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	231,898	263,132
Total	$4,050,122	$1,140,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,817,626
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,177)
Total	$2,805,449

TRF 1996 Net Pension Liability - Unaudited

NEW PALESTINE COMMUNITY SCHOOLS - 30015

Net Pension Liability as of June 30, 2023	**$3,482,734**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	678,714
- Net Difference Between Projected and Actual Investment	(417,112)
- Change of Assumptions	(59,295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,484
Pension Expense/(Income)	2,805,449
Contributions	(903,978)
Total Activity in FY 2024	2,192,262
Net Pension Liability as of June 30, 2024	**$5,674,996**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $903,978

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$263,939
2026	1,083,482
2027	369,898
2028	177,367
2029	250,627
Thereafter	764,094
Total	$2,909,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$11,778,285	$5,674,996	$753,150

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 30016
Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

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	4,427	194,207
Total	$4,427	$194,207

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	(37,031)
Total	($37,031)

TRF 1996 Net Pension Liability - Unaudited

HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 30016

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	37,031
Pension Expense/(Income)	(37,031)
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	($37,031)
2026	(37,032)
2027	(35,866)
2028	(35,859)
2029	(27,842)
Thereafter	(16,150)
Total	($189,780)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **31001**
Submission Unit Name: **LANESVILLE COMMUNITY SCHOOL**

Wages: $2,568,834 **Proportionate Share:** 0.0005775

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$619,003	$950,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$249,711	$54,062
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	155,084	0
Change of Assumptions	234,453	92,864
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,089	53,812
Total	$656,337	$200,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$471,728
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	(7,720)
Total	$464,008

TRF 1996 Net Pension Liability - Unaudited

LANESVILLE COMMUNITY SCHOOL - 31001

Net Pension Liability as of June 30, 2023	**$619,003**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,576
- Net Difference Between Projected and Actual Investment	(83,690)
- Change of Assumptions	(19,261)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,505
Pension Expense/(Income)	464,008
Contributions	(154,031)
Total Activity in FY 2024	331,107
Net Pension Liability as of June 30, 2024	**$950,110**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $154,031

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$38,512
2026	175,723
2027	56,638
2028	24,394
2029	36,677
Thereafter	123,655
Total	$455,599

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,971,925	$950,110	$126,093

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: **31006**
Submission Unit Name: **SOUTH HARRISON COMMUNITY SCHOOL CORPORATION**

Wages: $12,562,583 **Proportionate Share:** 0.0028243

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,971,823	$4,646,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,221,229	$264,391
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	758,450	0
Change of Assumptions	1,146,606	454,156
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,965	309,101
Total	$3,160,250	$1,027,648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,307,016
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,820)
Total	$2,254,196

TRF 1996 Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 31006

Net Pension Liability as of June 30, 2023	**$2,971,823**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	538,805
- Net Difference Between Projected and Actual Investment	(387,901)
- Change of Assumptions	(79,791)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,401
Pension Expense/(Income)	2,254,196
Contributions	(709,959)
Total Activity in FY 2024	1,674,751
Net Pension Liability as of June 30, 2024	**$4,646,574**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $709,959

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$173,256
2026	844,282
2027	260,499
2028	102,852
2029	168,292
Thereafter	583,421
Total	$2,132,602

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,643,825	$4,646,574	$616,664

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 31008
Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: $7,392,320 **Proportionate Share:** 0.0016619

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,675,371	$2,734,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$718,607	$155,575
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	446,294	0
Change of Assumptions	674,696	267,238
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,588	163,442
Total	$1,884,185	$586,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,357,515
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,430)
Total	$1,332,085

TRF 1996 Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 31008

Net Pension Liability as of June 30, 2023	**$1,675,371**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	327,365
- Net Difference Between Projected and Actual Investment	(199,964)
- Change of Assumptions	(27,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,158
Pension Expense/(Income)	1,332,085
Contributions	(423,942)
Total Activity in FY 2024	1,058,808
Net Pension Liability as of June 30, 2024	**$2,734,179**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $423,942

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$107,601
2026	502,458
2027	159,743
2028	66,984
2029	105,173
Thereafter	355,971
Total	$1,297,930

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,674,706	$2,734,179	$362,863

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 32004
Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: $52,756,789 **Proportionate Share:** 0.0118606

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$12,158,009	$19,513,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,128,531	$1,110,306
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,185,099	0
Change of Assumptions	4,815,152	1,907,219
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	566,766	966,077
Total	$13,695,548	$3,983,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$9,688,274
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(95,156)
Total	$9,593,118

TRF 1996 Net Pension Liability - Unaudited

AVON COMMUNITY SCHOOL CORPORATION - 32004

Net Pension Liability as of June 30, 2023	**$12,158,009**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,308,012
- Net Difference Between Projected and Actual Investment	(1,504,732)
- Change of Assumptions	(251,379)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	220,695
Pension Expense/(Income)	9,593,118
Contributions	(3,010,515)
Total Activity in FY 2024	7,355,199
Net Pension Liability as of June 30, 2024	**$19,513,208**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,010,515

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$854,252
2026	3,672,212
2027	1,242,473
2028	580,461
2029	847,630
Thereafter	2,514,918
Total	$9,711,946

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$40,499,081	$19,513,208	$2,589,671

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 32005
Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORP

Wages: $11,226,406 **Proportionate Share:** 0.0025239

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,643,962	$4,152,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,091,336	$236,270
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	677,780	0
Change of Assumptions	1,024,650	405,850
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,992	208,517
Total	$2,845,758	$850,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,061,636
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,012)
Total	$2,027,624

TRF 1996 Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORP - 32005

Net Pension Liability as of June 30, 2023	**$2,643,962**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	483,151
- Net Difference Between Projected and Actual Investment	(342,102)
- Change of Assumptions	(68,245)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,937
Pension Expense/(Income)	2,027,624
Contributions	(655,975)
Total Activity in FY 2024	1,508,390
Net Pension Liability as of June 30, 2024	**$4,152,352**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $655,975

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$168,020
2026	767,683
2027	245,768
2028	104,890
2029	167,470
Thereafter	541,290
Total	$1,995,121

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,618,083	$4,152,352	$551,074

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 32006
Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORP

Wages: $22,757,579 **Proportionate Share:** 0.0051163

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,602,531	$8,417,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,212,291	$478,952
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,373,954	0
Change of Assumptions	2,077,109	822,716
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,349	414,007
Total	$5,774,703	$1,715,675

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,179,225
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	(52,767)
Total	$4,126,458

TRF 1996 Net Pension Liability - Unaudited

PLAINFIELD COMMUNITY SCHOOL CORP - 32006

Net Pension Liability as of June 30, 2023	**$5,602,531**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	945,256
- Net Difference Between Projected and Actual Investment	(787,167)
- Change of Assumptions	(201,449)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,339
Pension Expense/(Income)	4,126,458
Contributions	(1,315,567)
Total Activity in FY 2024	2,814,870
Net Pension Liability as of June 30, 2024	**$8,417,401**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,315,567

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$356,780
2026	1,572,361
2027	507,231
2028	221,649
2029	329,264
Thereafter	1,071,743
Total	$4,059,028

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$17,470,065	$8,417,401	$1,117,105

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 32007
Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORP

Wages: $44,743,639 **Proportionate Share:** 0.0100591

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$11,672,627	$16,549,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,349,561	$941,662
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,701,316	0
Change of Assumptions	4,083,781	1,617,532
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	285,190	848,187
Total	$11,419,848	$3,407,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$8,216,728
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	(103,646)
Total	$8,113,082

TRF 1996 Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORP - 32007

Net Pension Liability as of June 30, 2023	**$11,672,627**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,765,963
- Net Difference Between Projected and Actual Investment	(1,801,284)
- Change of Assumptions	(566,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,291)
Pension Expense/(Income)	8,113,082
Contributions	(2,589,804)
Total Activity in FY 2024	4,876,731
Net Pension Liability as of June 30, 2024	**$16,549,358**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,589,804

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$701,558
2026	3,091,498
2027	1,016,215
2028	454,756
2029	669,533
Thereafter	2,078,907
Total	$8,012,467

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$34,347,698	$16,549,358	$2,196,327

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 32008
Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORP

Wages: $7,255,679 **Proportionate Share:** 0.0016312

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,618,338	$2,683,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$705,332	$152,702
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	438,050	0
Change of Assumptions	662,233	262,302
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,544	125,624
Total	$1,888,159	$540,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,332,438
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	(12,599)
Total	$1,319,839

TRF 1996 Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORP - 32008

Net Pension Liability as of June 30, 2023	**$1,618,338**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324,986
- Net Difference Between Projected and Actual Investment	(186,208)
- Change of Assumptions	(20,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,352
Pension Expense/(Income)	1,319,839
Contributions	(431,035)
Total Activity in FY 2024	1,065,333
Net Pension Liability as of June 30, 2024	**$2,683,671**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $431,035

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$117,973
2026	505,521
2027	168,391
2028	77,342
2029	112,421
Thereafter	365,883
Total	$1,347,531

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,569,879	$2,683,671	$356,160

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 32010
Submission Unit Name: NORTH WEST HENDRICKS

Wages: $8,297,184 **Proportionate Share:** 0.0018654

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,080,580	$3,068,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$806,600	$174,626
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	500,943	0
Change of Assumptions	757,313	299,962
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,935	155,316
Total	$2,119,791	$629,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,523,743
Specific 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	$1,503,866

TRF 1996 Net Pension Liability - Unaudited

NORTH WEST HENDRICKS - 32010

Net Pension Liability as of June 30, 2023	**$2,080,580**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	339,308
- Net Difference Between Projected and Actual Investment	(301,620)
- Change of Assumptions	(83,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,294
Pension Expense/(Income)	1,503,866
Contributions	(471,151)
Total Activity in FY 2024	988,400
Net Pension Liability as of June 30, 2024	**$3,068,980**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $471,151

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$129,443
2026	572,638
2027	189,123
2028	84,996
2029	127,130
Thereafter	386,557
Total	$1,489,887

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,369,575	$3,068,980	$407,296

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **33001**
Submission Unit Name: **BLUE RIVER VALLEY SCHOOLS**

Wages: $2,697,929 **Proportionate Share:** 0.0006065

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$610,312	$997,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$262,251	$56,776
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	162,872	0
Change of Assumptions	246,226	97,527
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,468	46,517
Total	$694,817	$200,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$495,417
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	(5,823)
Total	$489,594

TRF 1996 Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 33001

Net Pension Liability as of June 30, 2023	**$610,312**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,625
- Net Difference Between Projected and Actual Investment	(72,550)
- Change of Assumptions	(9,893)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,672
Pension Expense/(Income)	489,594
Contributions	(158,939)
Total Activity in FY 2024	387,509
Net Pension Liability as of June 30, 2024	**$997,821**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $158,939

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$42,731
2026	186,820
2027	61,525
2028	27,673
2029	41,877
Thereafter	133,371
Total	$493,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,070,949	$997,821	$132,425

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 33005
Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORP

Wages: $4,608,486 **Proportionate Share:** 0.0010361

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,152,293	$1,704,605

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$448,010	$96,992
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	278,239	0
Change of Assumptions	420,635	166,608
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,494	109,516
Total	$1,157,378	$373,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$846,333
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	(22,411)
Total	$823,922

TRF 1996 Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORP - 33005

Net Pension Liability as of June 30, 2023	**$1,152,293**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188,930
- Net Difference Between Projected and Actual Investment	(166,247)
- Change of Assumptions	(45,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,379
Pension Expense/(Income)	823,922
Contributions	(267,271)
Total Activity in FY 2024	552,312
Net Pension Liability as of June 30, 2024	**$1,704,605**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $267,271

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$60,519
2026	306,689
2027	98,194
2028	40,365
2029	63,393
Thereafter	215,102
Total	$784,262

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,537,856	$1,704,605	$226,224

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 33007
Submission Unit Name: SHENANDOAH SCHOOL CORP

Wages: $5,420,610 **Proportionate Share:** 0.0012186

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,298,516	$2,004,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$526,923	$114,077
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	327,248	0
Change of Assumptions	494,726	195,954
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,654	97,695
Total	$1,376,551	$407,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$995,408
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	(16,640)
Total	$978,768

TRF 1996 Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORP - 33007

Net Pension Liability as of June 30, 2023	**$1,298,516**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230,190
- Net Difference Between Projected and Actual Investment	(173,642)
- Change of Assumptions	(38,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,183
Pension Expense/(Income)	978,768
Contributions	(322,506)
Total Activity in FY 2024	706,340
Net Pension Liability as of June 30, 2024	**$2,004,856**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $322,506

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$80,907
2026	370,435
2027	120,028
2028	52,011
2029	81,441
Thereafter	264,003
Total	$968,825

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,161,019	$2,004,856	$266,072

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **33008**
Submission Unit Name: **SOUTH HENRY SCHOOL**

Wages: $2,322,535 **Proportionate Share:** 0.0005221

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$555,343	$858,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$225,756	$48,875
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	140,207	0
Change of Assumptions	211,962	83,955
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,148	42,677
Total	$599,073	$175,507

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$426,475
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,201)
Total	$422,274

TRF 1996 Net Pension Liability - Unaudited

SOUTH HENRY SCHOOL - 33008

Net Pension Liability as of June 30, 2023	**$555,343**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,764
- Net Difference Between Projected and Actual Investment	(74,011)
- Change of Assumptions	(16,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,661
Pension Expense/(Income)	422,274
Contributions	(137,764)
Total Activity in FY 2024	303,622
Net Pension Liability as of June 30, 2024	**$858,965**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $137,764

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$37,595
2026	161,633
2027	52,985
2028	23,841
2029	35,413
Thereafter	112,099
Total	$423,566

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,782,757	$858,965	$113,997

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 33010
Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: $14,138,956 **Proportionate Share:** 0.0031787

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,451,012	$5,229,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,374,472	$297,568
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	853,623	0
Change of Assumptions	1,290,485	511,144
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,638	261,135
Total	$3,599,218	$1,069,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,596,506
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	(40,878)
Total	$2,555,628

TRF 1996 Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 33010

Net Pension Liability as of June 30, 2023	**$3,451,012**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	591,465
- Net Difference Between Projected and Actual Investment	(477,571)
- Change of Assumptions	(117,420)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,916
Pension Expense/(Income)	2,555,628
Contributions	(841,393)
Total Activity in FY 2024	1,778,625
Net Pension Liability as of June 30, 2024	**$5,229,637**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $841,393

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$213,576
2026	968,808
2027	312,454
2028	135,038
2029	211,338
Thereafter	688,157
Total	$2,529,371

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,853,956	$5,229,637	$694,045

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 34001
Submission Unit Name: NORTHWESTERN SCHOOL CORPORATION

Wages: $7,521,302 **Proportionate Share:** 0.0016909

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,821,485	$2,781,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$731,146	$158,290
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	454,082	0
Change of Assumptions	686,469	271,902
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,883	121,866
Total	$1,894,580	$552,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,381,204
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	(20,888)
Total	$1,360,316

TRF 1996 Net Pension Liability - Unaudited

NORTHWESTERN SCHOOL CORPORATION - 34001

Net Pension Liability as of June 30, 2023	**$1,821,485**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	316,636
- Net Difference Between Projected and Actual Investment	(248,538)
- Change of Assumptions	(58,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,890
Pension Expense/(Income)	1,360,316
Contributions	(435,145)
Total Activity in FY 2024	960,405
Net Pension Liability as of June 30, 2024	**$2,781,890**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $435,145

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$114,464
2026	516,209
2027	168,251
2028	73,871
2029	111,946
Thereafter	357,781
Total	$1,342,522

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,773,730	$2,781,890	$369,195

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 34002
Submission Unit Name: EASTERN HOWARD SCHOOL

Wages: $5,532,541 **Proportionate Share:** 0.0012438

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,399,872	$2,046,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$537,820	$116,436
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	334,016	0
Change of Assumptions	504,956	200,007
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,037	144,322
Total	$1,413,829	$460,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,015,992
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,437)
Total	$993,555

TRF 1996 Net Pension Liability - Unaudited

EASTERN HOWARD SCHOOL - 34002

Net Pension Liability as of June 30, 2023	**$1,399,872**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	224,470
- Net Difference Between Projected and Actual Investment	(205,971)
- Change of Assumptions	(58,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,168
Pension Expense/(Income)	993,555
Contributions	(328,965)
Total Activity in FY 2024	646,443
Net Pension Liability as of June 30, 2024	**$2,046,315**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $328,965

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$77,126
2026	372,646
2027	116,808
2028	47,391
2029	78,123
Thereafter	260,970
Total	$953,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,247,067	$2,046,315	$271,574

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **34003**
Submission Unit Name: **WESTERN SCHOOL CORP**

Wages: $11,045,483 **Proportionate Share:** 0.0024832

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,658,193	$4,085,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,073,737	$232,460
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	666,850	0
Change of Assumptions	1,008,126	399,306
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,796	237,007
Total	$2,817,509	$868,773

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,028,390
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	(32,574)
Total	$1,995,816

TRF 1996 Net Pension Liability - Unaudited

WESTERN SCHOOL CORP - 34003

Net Pension Liability as of June 30, 2023	**$2,658,193**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	467,361
- Net Difference Between Projected and Actual Investment	(358,522)
- Change of Assumptions	(81,923)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,148
Pension Expense/(Income)	1,995,816
Contributions	(651,681)
Total Activity in FY 2024	1,427,199
Net Pension Liability as of June 30, 2024	**$4,085,392**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $651,681

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$166,198
2026	756,183
2027	240,181
2028	101,583
2029	159,053
Thereafter	525,538
Total	$1,948,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,479,109	$4,085,392	$542,188

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 34005
Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: $21,759,814 **Proportionate Share:** 0.0048920

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,198,517	$8,048,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,115,304	$457,955
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,313,720	0
Change of Assumptions	1,986,048	786,648
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,104	560,235
Total	$5,476,176	$1,804,838

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,996,007
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,526)
Total	$3,895,481

TRF 1996 Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 34005

Net Pension Liability as of June 30, 2023	**$5,198,517**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	926,097
- Net Difference Between Projected and Actual Investment	(691,556)
- Change of Assumptions	(151,457)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138,347
Pension Expense/(Income)	3,895,481
Contributions	(1,267,049)
Total Activity in FY 2024	2,849,863
Net Pension Liability as of June 30, 2024	**$8,048,380**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,267,049

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$291,067
2026	1,453,355
2027	446,033
2028	172,976
2029	286,328
Thereafter	1,021,579
Total	$3,671,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$16,704,172	$8,048,380	$1,068,131

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 34007
Submission Unit Name: TAYLOR COMMUNITY SCHOOLS CORPORATION

Wages: $5,417,165 **Proportionate Share:** 0.0012179

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,365,869	$2,003,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$526,621	$114,011
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	327,060	0
Change of Assumptions	494,442	195,842
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,540	116,595
Total	$1,387,663	$426,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$994,836
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	(14,846)
Total	$979,990

TRF 1996 Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS CORPORATION - 34007

Net Pension Liability as of June 30, 2023	**$1,365,869**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	220,479
- Net Difference Between Projected and Actual Investment	(199,811)
- Change of Assumptions	(56,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,655
Pension Expense/(Income)	979,990
Contributions	(317,150)
Total Activity in FY 2024	637,835
Net Pension Liability as of June 30, 2024	**$2,003,704**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $317,150

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$82,643
2026	371,995
2027	119,901
2028	51,917
2029	80,158
Thereafter	254,601
Total	$961,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,158,629	$2,003,704	$265,919

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 35015
Submission Unit Name: HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION

Wages: $19,720,354 **Proportionate Share:** 0.0044335

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,603,631	$7,294,050

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,917,048	$415,033
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,190,592	0
Change of Assumptions	1,799,907	712,920
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,181	392,524
Total	$4,981,728	$1,520,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,621,483
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	(63,396)
Total	$3,558,087

TRF 1996 Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 35015

Net Pension Liability as of June 30, 2023	**$4,603,631**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	854,443
- Net Difference Between Projected and Actual Investment	(585,213)
- Change of Assumptions	(109,287)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,823
Pension Expense/(Income)	3,558,087
Contributions	(1,134,434)
Total Activity in FY 2024	2,690,419
Net Pension Liability as of June 30, 2024	**$7,294,050**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,134,434

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$291,494
2026	1,344,847
2027	425,182
2028	177,716
2029	277,830
Thereafter	944,182
Total	$3,461,251

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$15,138,583	$7,294,050	$968,021

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **35016**
Submission Unit Name: **REGION 8 EDUCATION SERVICE CENTER**

Wages: $478,700 **Proportionate Share:** 0.0001076

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$83,323	$177,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$46,526	$10,073
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	28,895	0
Change of Assumptions	43,683	17,302
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,791	6,084
Total	$131,895	$33,459

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$87,893
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	674
Total	$88,567

TRF 1996 Net Pension Liability - Unaudited

REGION 8 EDUCATION SERVICE CENTER - 35016

Net Pension Liability as of June 30, 2023	**$83,323**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,732
- Net Difference Between Projected and Actual Investment	(3,246)
- Change of Assumptions	4,729
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,642
Pension Expense/(Income)	88,567
Contributions	(28,722)
Total Activity in FY 2024	93,702
Net Pension Liability as of June 30, 2024	**$177,025**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $28,722

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$9,284
2026	34,845
2027	12,572
2028	6,559
2029	8,731
Thereafter	26,445
Total	$98,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$367,410	$177,025	$23,494

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 36001
Submission Unit Name: MEDORA COMMUNITY SCHOOL CORPORATION

Wages: $1,000,410 **Proportionate Share:** 0.0002249

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$249,209	$370,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$97,247	$21,054
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,396	0
Change of Assumptions	91,305	36,165
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,569	26,156
Total	$262,517	$83,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$183,708
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	(2,079)
Total	$181,629

TRF 1996 Net Pension Liability - Unaudited

MEDORA COMMUNITY SCHOOL CORPORATION - 36001

Net Pension Liability as of June 30, 2023	**$249,209**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,137
- Net Difference Between Projected and Actual Investment	(35,734)
- Change of Assumptions	(9,618)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	805
Pension Expense/(Income)	181,629
Contributions	(57,420)
Total Activity in FY 2024	120,799
Net Pension Liability as of June 30, 2024	**$370,008**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $57,420

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$15,921
2026	69,350
2027	22,635
2028	10,094
2029	14,458
Thereafter	46,684
Total	$179,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$767,941	$370,008	$49,105

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 36008
Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: $1,585,978 **Proportionate Share:** 0.0003566

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$364,254	$586,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$154,194	$33,382
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	95,763	0
Change of Assumptions	144,772	57,342
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,889	47,922
Total	$407,618	$138,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$291,287
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,318)
Total	$283,969

TRF 1996 Net Pension Liability - Unaudited

CROTHERSVILLE COMMUNITY SCHOOLS - 36008

Net Pension Liability as of June 30, 2023	**$364,254**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,574
- Net Difference Between Projected and Actual Investment	(44,744)
- Change of Assumptions	(7,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,259
Pension Expense/(Income)	283,969
Contributions	(94,406)
Total Activity in FY 2024	222,429
Net Pension Liability as of June 30, 2024	**$586,683**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $94,406

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$21,228
2026	105,955
2027	31,719
2028	11,821
2029	20,514
Thereafter	77,735
Total	$268,972

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,217,643	$586,683	$77,861

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 36013
Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: $21,792,837 **Proportionate Share:** 0.0048994

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,078,692	$8,060,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,118,504	$458,648
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,315,707	0
Change of Assumptions	1,989,052	787,838
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	175,165	364,536
Total	$5,598,428	$1,611,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,002,051
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	(39,549)
Total	$3,962,502

TRF 1996 Net Pension Liability - Unaudited

SEYMOUR COMMUNITY SCHOOLS - 36013

Net Pension Liability as of June 30, 2023	**$5,078,692**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	945,459
- Net Difference Between Projected and Actual Investment	(643,348)
- Change of Assumptions	(118,507)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,880
Pension Expense/(Income)	3,962,502
Contributions	(1,284,123)
Total Activity in FY 2024	2,981,863
Net Pension Liability as of June 30, 2024	**$8,060,555**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,284,123

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$352,633
2026	1,516,679
2027	498,551
2028	225,087
2029	331,364
Thereafter	1,063,092
Total	$3,987,406

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$16,729,440	$8,060,555	$1,069,746

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 36014
Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORP

Wages: $5,769,759 **Proportionate Share:** 0.0012971

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,376,842	$2,134,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$560,867	$121,425
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	348,329	0
Change of Assumptions	526,595	208,577
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,506	162,736
Total	$1,454,297	$492,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,059,530
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,397)
Total	$1,031,133

TRF 1996 Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORP - 36014

Net Pension Liability as of June 30, 2023	**$1,376,842**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	245,768
- Net Difference Between Projected and Actual Investment	(182,774)
- Change of Assumptions	(39,761)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,304
Pension Expense/(Income)	1,031,133
Contributions	(317,507)
Total Activity in FY 2024	757,163
Net Pension Liability as of June 30, 2024	**$2,134,005**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $317,507

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$75,433
2026	383,608
2027	118,650
2028	46,256
2029	77,494
Thereafter	260,118
Total	$961,559

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,429,064	$2,134,005	$283,212

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 37006
Submission Unit Name: RENSSELAER CENTRAL SCHOOL CORP

Wages: $6,239,702 **Proportionate Share:** 0.0014028

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,527,301	$2,307,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$606,572	$131,320
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	376,714	0
Change of Assumptions	569,507	225,574
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,859	160,398
Total	$1,568,652	$517,292

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,145,870
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,506)
Total	$1,115,364

TRF 1996 Net Pension Liability - Unaudited

RENSSELAER CENTRAL SCHOOL CORP - 37006

Net Pension Liability as of June 30, 2023	**$1,527,301**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	260,413
- Net Difference Between Projected and Actual Investment	(212,427)
- Change of Assumptions	(52,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,402
Pension Expense/(Income)	1,115,364
Contributions	(366,206)
Total Activity in FY 2024	780,603
Net Pension Liability as of June 30, 2024	**$2,307,904**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $366,206

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$81,785
2026	415,081
2027	126,954
2028	48,656
2029	83,297
Thereafter	295,587
Total	$1,051,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,789,986	$2,307,904	$306,291

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 37010
Submission Unit Name: KANKAKEE VALLEY SCHOOL

Wages: $12,475,675 **Proportionate Share:** 0.0028047

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,055,037	$4,614,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,212,754	$262,556
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	753,187	0
Change of Assumptions	1,138,649	451,004
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,650	258,817
Total	$3,167,240	$972,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,291,006
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,326)
Total	$2,254,680

TRF 1996 Net Pension Liability - Unaudited

KANKAKEE VALLEY SCHOOL - 37010

Net Pension Liability as of June 30, 2023	**$3,055,037**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	520,460
- Net Difference Between Projected and Actual Investment	(425,263)
- Change of Assumptions	(106,220)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,649
Pension Expense/(Income)	2,254,680
Contributions	(724,015)
Total Activity in FY 2024	1,559,291
Net Pension Liability as of June 30, 2024	**$4,614,328**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $724,015

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$188,185
2026	854,551
2027	273,354
2028	116,815
2029	178,825
Thereafter	583,133
Total	$2,194,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,576,899	$4,614,328	$612,385

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 38011
Submission Unit Name: JAY SCHOOL CORPORATION

Wages: $13,003,891 **Proportionate Share:** 0.0029235

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,110,332	$4,809,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,264,123	$273,678
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	785,090	0
Change of Assumptions	1,186,879	470,107
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,940	339,041
Total	$3,259,032	$1,082,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,388,047
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,901)
Total	$2,324,146

TRF 1996 Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 38011

Net Pension Liability as of June 30, 2023	**$3,110,332**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	552,929
- Net Difference Between Projected and Actual Investment	(414,690)
- Change of Assumptions	(91,462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,942
Pension Expense/(Income)	2,324,146
Contributions	(752,418)
Total Activity in FY 2024	1,699,447
Net Pension Liability as of June 30, 2024	**$4,809,779**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $752,418

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$170,118
2026	864,717
2027	261,129
2028	97,951
2029	170,076
Thereafter	612,215
Total	$2,176,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,982,553	$4,809,779	$638,324

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 39003
Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOL CORP

Wages: $4,454,303 **Proportionate Share:** 0.0010014

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,099,387	$1,647,516

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$433,006	$93,744
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	268,920	0
Change of Assumptions	406,547	161,028
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,037	131,630
Total	$1,128,510	$386,402

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$817,989
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	(19,391)
Total	$798,598

TRF 1996 Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOL CORP - 39003

Net Pension Liability as of June 30, 2023	**$1,099,387**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	184,616
- Net Difference Between Projected and Actual Investment	(155,158)
- Change of Assumptions	(40,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,204
Pension Expense/(Income)	798,598
Contributions	(249,969)
Total Activity in FY 2024	548,129
Net Pension Liability as of June 30, 2024	**$1,647,516**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $249,969

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$60,770
2026	298,698
2027	90,545
2028	34,660
2029	56,930
Thereafter	200,505
Total	$742,108

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,419,370	$1,647,516	$218,648

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 39004
Submission Unit Name: MADISON CONS SCHOOLS

Wages: $11,476,838 **Proportionate Share:** 0.0025802

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,659,822	$4,244,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,115,680	$241,540
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	692,899	0
Change of Assumptions	1,047,506	414,904
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,701	214,593
Total	$2,980,786	$871,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,107,624
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	(26,960)
Total	$2,080,664

TRF 1996 Net Pension Liability - Unaudited

MADISON CONS SCHOOLS - 39004

Net Pension Liability as of June 30, 2023	**$2,659,822**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	499,995
- Net Difference Between Projected and Actual Investment	(333,101)
- Change of Assumptions	(58,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,819
Pension Expense/(Income)	2,080,664
Contributions	(662,656)
Total Activity in FY 2024	1,585,156
Net Pension Liability as of June 30, 2024	**$4,244,978**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $662,656

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$179,576
2026	792,601
2027	268,183
2028	124,164
2029	180,640
Thereafter	564,585
Total	$2,109,749

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,810,324	$4,244,978	$563,367

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 39005
Submission Unit Name: MADISON AREA EDUC SPEC SERV UNIT

Wages: $1,555,343 **Proportionate Share:** 0.0003497

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$375,986	$575,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$151,211	$32,736
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	93,910	0
Change of Assumptions	141,971	56,233
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,861	71,665
Total	$398,953	$160,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$285,651
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	(12,492)
Total	$273,159

TRF 1996 Net Pension Liability - Unaudited

MADISON AREA EDUC SPEC SERV UNIT - 39005

Net Pension Liability as of June 30, 2023	**$375,986**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,587
- Net Difference Between Projected and Actual Investment	(51,123)
- Change of Assumptions	(11,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,003
Pension Expense/(Income)	273,159
Contributions	(93,317)
Total Activity in FY 2024	199,345
Net Pension Liability as of June 30, 2024	**$575,331**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $93,317

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$15,494
2026	98,576
2027	27,245
2028	7,731
2029	18,157
Thereafter	71,116
Total	$238,319

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,194,082	$575,331	$76,354

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 40001
Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: $17,176,666 **Proportionate Share:** 0.0038616

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,267,079	$6,353,153

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,669,758	$361,496
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,037,012	0
Change of Assumptions	1,567,728	620,956
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,856	391,873
Total	$4,337,354	$1,374,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,154,329
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	(66,372)
Total	$3,087,957

TRF 1996 Net Pension Liability - Unaudited

JENNINGS COUNTY SCHOOL CORPORATION - 40001

Net Pension Liability as of June 30, 2023	**$4,267,079**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	708,031
- Net Difference Between Projected and Actual Investment	(608,971)
- Change of Assumptions	(162,048)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,895
Pension Expense/(Income)	3,087,957
Contributions	(1,007,790)
Total Activity in FY 2024	2,086,074
Net Pension Liability as of June 30, 2024	**$6,353,153**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,007,790

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$242,739
2026	1,160,216
2027	362,368
2028	146,822
2029	240,137
Thereafter	810,747
Total	$2,963,029

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$13,185,779	$6,353,153	$843,151

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41003
Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: $37,215,589 **Proportionate Share:** 0.0083667

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$9,048,546	$13,765,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,617,767	$783,232
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,246,832	0
Change of Assumptions	3,396,703	1,345,390
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290,148	574,158
Total	$9,551,450	$2,702,780

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$6,834,299
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	(63,149)
Total	$6,771,150

TRF 1996 Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 41003

Net Pension Liability as of June 30, 2023	**$9,048,546**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,561,716
- Net Difference Between Projected and Actual Investment	(1,243,555)
- Change of Assumptions	(299,991)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,444
Pension Expense/(Income)	6,771,150
Contributions	(2,170,310)
Total Activity in FY 2024	4,716,454
Net Pension Liability as of June 30, 2024	**$13,765,000**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,170,310

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$606,586
2026	2,594,439
2027	862,793
2028	395,793
2029	584,036
Thereafter	1,805,023
Total	$6,848,670

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$28,568,847	$13,765,000	$1,826,805

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41005
Submission Unit Name: FRANKLIN COMMUNITY SCHOOL CORPORATION

Wages: $20,988,638 **Proportionate Share:** 0.0047186

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,292,378	$7,763,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,040,326	$441,722
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,267,154	0
Change of Assumptions	1,915,651	758,765
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,798	353,987
Total	$5,365,929	$1,554,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,854,366
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	(48,624)
Total	$3,805,742

TRF 1996 Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOL CORPORATION - 41005

Net Pension Liability as of June 30, 2023	**$5,292,378**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	854,149
- Net Difference Between Projected and Actual Investment	(774,328)
- Change of Assumptions	(218,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,745
Pension Expense/(Income)	3,805,742
Contributions	(1,240,224)
Total Activity in FY 2024	2,470,722
Net Pension Liability as of June 30, 2024	**$7,763,100**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,240,224

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$329,088
2026	1,450,188
2027	481,015
2028	217,635
2029	322,982
Thereafter	1,010,547
Total	$3,811,455

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$16,112,082	$7,763,100	$1,030,270

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41006
Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: $2,433,720 **Proportionate Share:** 0.0005471

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$577,504	$900,096

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$236,566	$51,216
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	146,921	0
Change of Assumptions	222,111	87,975
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,299	51,789
Total	$635,897	$190,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$446,896
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	(6,341)
Total	$440,555

TRF 1996 Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 41006

Net Pension Liability as of June 30, 2023	**$577,504**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,115
- Net Difference Between Projected and Actual Investment	(75,846)
- Change of Assumptions	(15,931)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,721
Pension Expense/(Income)	440,555
Contributions	(146,022)
Total Activity in FY 2024	322,592
Net Pension Liability as of June 30, 2024	**$900,096**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $146,022

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$37,444
2026	167,425
2027	56,301
2028	25,769
2029	38,414
Thereafter	119,564
Total	$444,917

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,868,122	$900,096	$119,455

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41007
Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP

Wages: $7,765,166 **Proportionate Share:** 0.0017457

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,822,137	$2,872,048

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$754,842	$163,420
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	468,798	0
Change of Assumptions	708,717	280,714
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,436	157,033
Total	$1,977,793	$601,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,425,967
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	(19,925)
Total	$1,406,042

TRF 1996 Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP - 41007

Net Pension Liability as of June 30, 2023	**$1,822,137**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335,110
- Net Difference Between Projected and Actual Investment	(234,073)
- Change of Assumptions	(45,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,102
Pension Expense/(Income)	1,406,042
Contributions	(433,782)
Total Activity in FY 2024	1,049,911
Net Pension Liability as of June 30, 2024	**$2,872,048**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $433,782

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$119,814
2026	534,569
2027	174,041
2028	76,611
2029	111,859
Thereafter	359,732
Total	$1,376,626

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,960,849	$2,872,048	$381,160

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41009
Submission Unit Name: EDINBURGH SCHOOL CORP

Wages: $3,144,754 **Proportionate Share:** 0.0007070

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$689,399	$1,163,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$305,707	$66,184
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	189,861	0
Change of Assumptions	287,027	113,688
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,541	93,108
Total	$800,136	$272,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$577,510
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	(14,840)
Total	$562,670

TRF 1996 Net Pension Liability - Unaudited

EDINBURGH SCHOOL CORP - 41009

Net Pension Liability as of June 30, 2023	**$689,399**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142,549
- Net Difference Between Projected and Actual Investment	(76,068)
- Change of Assumptions	(5,804)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,220
Pension Expense/(Income)	562,670
Contributions	(167,801)
Total Activity in FY 2024	473,766
Net Pension Liability as of June 30, 2024	**$1,163,165**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $167,801

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$41,755
2026	209,725
2027	64,707
2028	25,239
2029	41,185
Thereafter	144,545
Total	$527,156

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,414,115	$1,163,165	$154,368

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41010
Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORP

Wages: $31,866,881 **Proportionate Share:** 0.0071642

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$7,643,459	$11,786,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,097,805	$670,662
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,923,907	0
Change of Assumptions	2,908,513	1,152,024
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199,680	524,498
Total	$8,129,905	$2,347,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$5,852,042
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	(69,509)
Total	$5,782,533

TRF 1996 Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORP - 41010

Net Pension Liability as of June 30, 2023	**$7,643,459**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,351,972
- Net Difference Between Projected and Actual Investment	(1,024,481)
- Change of Assumptions	(229,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,537
Pension Expense/(Income)	5,782,533
Contributions	(1,848,691)
Total Activity in FY 2024	4,143,173
Net Pension Liability as of June 30, 2024	**$11,786,632**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,848,691

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$503,968
2026	2,206,104
2027	721,828
2028	321,945
2029	487,558
Thereafter	1,541,318
Total	$5,782,721

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$24,462,803	$11,786,632	$1,564,248

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41011
Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: $16,276,202 **Proportionate Share:** 0.0036592

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,797,884	$6,020,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,582,240	$342,549
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	982,658	0
Change of Assumptions	1,485,558	588,410
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,898	259,153
Total	$4,213,354	$1,190,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,989,000
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,218)
Total	$2,964,782

TRF 1996 Net Pension Liability - Unaudited

GREENWOOD COMMUNITY SCHOOL CORPORATION - 41011

Net Pension Liability as of June 30, 2023	**$3,797,884**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	705,460
- Net Difference Between Projected and Actual Investment	(482,338)
- Change of Assumptions	(89,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,141
Pension Expense/(Income)	2,964,782
Contributions	(958,018)
Total Activity in FY 2024	2,222,278
Net Pension Liability as of June 30, 2024	**$6,020,162**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $958,018

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$268,692
2026	1,138,087
2027	382,972
2028	178,729
2029	255,955
Thereafter	798,807
Total	$3,023,242

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$12,494,666	$6,020,162	$798,958

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 41012
Submission Unit Name: SPECIAL SERV JOHNSON COUNTY AND SURROUNDING SCHOOLS

Wages: $2,546,024 **Proportionate Share:** 0.0005724

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$800,098	$941,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$247,506	$53,584
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	153,715	0
Change of Assumptions	232,382	92,044
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,317	151,278
Total	$648,920	$296,906

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$467,562
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	(25,419)
Total	$442,143

TRF 1996 Net Pension Liability - Unaudited

SPECIAL SERV JOHNSON COUNTY AND SURROUNDING SCHOOLS - 41012

Net Pension Liability as of June 30, 2023	**$800,098**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,376
- Net Difference Between Projected and Actual Investment	(154,915)
- Change of Assumptions	(67,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,641)
Pension Expense/(Income)	442,143
Contributions	(147,770)
Total Activity in FY 2024	141,622
Net Pension Liability as of June 30, 2024	**$941,720**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $147,770

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$20,398
2026	156,399
2027	38,580
2028	6,627
2029	23,925
Thereafter	106,085
Total	$352,014

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,954,511	$941,720	$124,979

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 42001
Submission Unit Name: NORTH KNOX SCHOOL CORP

Wages: $4,293,260 **Proportionate Share:** 0.0009652

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,053,652	$1,587,959

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$417,353	$90,355
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	259,199	0
Change of Assumptions	391,851	155,207
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,842	75,603
Total	$1,094,245	$321,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$788,419
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	(9,604)
Total	$778,815

TRF 1996 Net Pension Liability - Unaudited

NORTH KNOX SCHOOL CORP - 42001

Net Pension Liability as of June 30, 2023	**$1,053,652**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,785
- Net Difference Between Projected and Actual Investment	(147,237)
- Change of Assumptions	(37,152)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,307
Pension Expense/(Income)	778,815
Contributions	(248,211)
Total Activity in FY 2024	534,307
Net Pension Liability as of June 30, 2024	**$1,587,959**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $248,211

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$67,657
2026	296,978
2027	97,668
2028	43,795
2029	64,862
Thereafter	202,120
Total	$773,080

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,295,762	$1,587,959	$210,744

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 42002
Submission Unit Name: SOUTH KNOX SCHOOL

Wages: $4,680,972 **Proportionate Share:** 0.0010524

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,120,245	$1,731,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$455,058	$98,518
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	282,616	0
Change of Assumptions	427,252	169,229
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,939	67,865
Total	$1,214,865	$335,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$859,648
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	(5,354)
Total	$854,294

TRF 1996 Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL - 42002

Net Pension Liability as of June 30, 2023	**$1,120,245**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	198,960
- Net Difference Between Projected and Actual Investment	(149,508)
- Change of Assumptions	(33,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,368
Pension Expense/(Income)	854,294
Contributions	(280,859)
Total Activity in FY 2024	611,177
Net Pension Liability as of June 30, 2024	**$1,731,422**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $280,859

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$78,887
2026	328,919
2027	111,461
2028	52,725
2029	75,623
Thereafter	231,638
Total	$879,253

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,593,514	$1,731,422	$229,783

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 42003
Submission Unit Name: VINCENNES CSC

Wages: $11,441,903 **Proportionate Share:** 0.0025723

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,648,524	$4,231,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,112,264	$240,801
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	690,777	0
Change of Assumptions	1,044,299	413,633
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,251	207,739
Total	$2,953,591	$862,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,101,171
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	(24,189)
Total	$2,076,982

TRF 1996 Net Pension Liability - Unaudited

VINCENNES CSC - 42003

Net Pension Liability as of June 30, 2023	**$2,648,524**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	498,907
- Net Difference Between Projected and Actual Investment	(330,865)
- Change of Assumptions	(57,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,727
Pension Expense/(Income)	2,076,982
Contributions	(663,730)
Total Activity in FY 2024	1,583,456
Net Pension Liability as of June 30, 2024	**$4,231,980**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $663,730

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$181,721
2026	792,876
2027	263,219
2028	119,638
2029	176,824
Thereafter	557,140
Total	$2,091,418

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,783,349	$4,231,980	$561,642

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 43005
Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: $25,915,151 **Proportionate Share:** 0.0058262

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,210,127	$9,585,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,519,253	$545,408
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,564,594	0
Change of Assumptions	2,365,313	936,870
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,849	586,040
Total	$6,497,009	$2,068,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,759,103
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97,596)
Total	$4,661,507

TRF 1996 Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 43005

Net Pension Liability as of June 30, 2023	**$6,210,127**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,100,294
- Net Difference Between Projected and Actual Investment	(830,901)
- Change of Assumptions	(185,286)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,563
Pension Expense/(Income)	4,661,507
Contributions	(1,475,966)
Total Activity in FY 2024	3,375,211
Net Pension Liability as of June 30, 2024	**$9,585,338**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,475,966

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$368,774
2026	1,753,022
2027	541,063
2028	215,867
2029	346,129
Thereafter	1,203,836
Total	$4,428,691

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$19,894,082	$9,585,338	$1,272,106

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 43006
Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORP

Wages: $12,286,322 **Proportionate Share:** 0.0027622

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,978,449	$4,544,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,194,377	$258,578
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	741,774	0
Change of Assumptions	1,121,395	444,170
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,248	305,248
Total	$3,105,794	$1,007,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,256,290
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	(49,829)
Total	$2,206,461

TRF 1996 Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORP - 43006

Net Pension Liability as of June 30, 2023	**$2,978,449**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	516,834
- Net Difference Between Projected and Actual Investment	(407,133)
- Change of Assumptions	(96,738)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,861
Pension Expense/(Income)	2,206,461
Contributions	(709,328)
Total Activity in FY 2024	1,565,957
Net Pension Liability as of June 30, 2024	**$4,544,406**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $709,328

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$171,279
2026	827,552
2027	258,955
2028	104,775
2029	166,916
Thereafter	568,321
Total	$2,097,798

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,431,779	$4,544,406	$603,105

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 43007
Submission Unit Name: TIPPECANOE VALLEY SCHOOL

Wages: $7,570,670 **Proportionate Share:** 0.0017020

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,832,892	$2,800,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$735,946	$159,329
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	457,063	0
Change of Assumptions	690,976	273,687
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,627	126,585
Total	$1,915,612	$559,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,390,271
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	(20,668)
Total	$1,369,603

TRF 1996 Net Pension Liability - Unaudited

TIPPECANOE VALLEY SCHOOL - 43007

Net Pension Liability as of June 30, 2023	**$1,832,892**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	318,792
- Net Difference Between Projected and Actual Investment	(249,957)
- Change of Assumptions	(58,996)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,948
Pension Expense/(Income)	1,369,603
Contributions	(442,130)
Total Activity in FY 2024	967,260
Net Pension Liability as of June 30, 2024	**$2,800,152**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $442,130

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$115,571
2026	519,956
2027	169,921
2028	74,927
2029	112,122
Thereafter	363,514
Total	$1,356,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,811,631	$2,800,152	$371,619

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 43011
Submission Unit Name: WHITKO COMMUNITY SCHOOL CORP

Wages: $5,578,324 **Proportionate Share:** 0.0012541

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,345,555	$2,063,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$542,274	$117,400
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	336,782	0
Change of Assumptions	509,138	201,663
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,906	120,794
Total	$1,454,100	$439,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,024,406
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	(15,335)
Total	$1,009,071

TRF 1996 Net Pension Liability - Unaudited

WHITKO COMMUNITY SCHOOL CORP - 43011

Net Pension Liability as of June 30, 2023	**$1,345,555**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235,601
- Net Difference Between Projected and Actual Investment	(182,252)
- Change of Assumptions	(42,173)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,942
Pension Expense/(Income)	1,009,071
Contributions	(332,483)
Total Activity in FY 2024	717,706
Net Pension Liability as of June 30, 2024	**$2,063,261**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $332,483

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$85,052
2026	383,015
2027	124,790
2028	54,792
2029	87,435
Thereafter	279,159
Total	$1,014,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,282,237	$2,063,261	$273,823

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 44001
Submission Unit Name: LAKELAND SCHOOL

Wages: $6,318,628 **Proportionate Share:** 0.0014205

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,488,844	$2,337,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$614,225	$132,977
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	381,468	0
Change of Assumptions	576,693	228,421
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,075	191,412
Total	$1,597,461	$552,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,160,329
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	(30,971)
Total	$1,129,358

TRF 1996 Net Pension Liability - Unaudited

LAKELAND SCHOOL - 44001

Net Pension Liability as of June 30, 2023	**$1,488,844**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	271,819
- Net Difference Between Projected and Actual Investment	(192,839)
- Change of Assumptions	(38,610)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,715
Pension Expense/(Income)	1,129,358
Contributions	(367,263)
Total Activity in FY 2024	848,180
Net Pension Liability as of June 30, 2024	**$2,337,024**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $367,263

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$82,737
2026	420,234
2027	124,654
2028	45,373
2029	77,652
Thereafter	294,001
Total	$1,044,651

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,850,424	$2,337,024	$310,155

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 44002
Submission Unit Name: PRAIRIE HEIGHTS SCHOOL CORP

Wages: $5,896,611 **Proportionate Share:** 0.0013257

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,289,173	$2,181,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$573,234	$124,103
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	356,009	0
Change of Assumptions	538,206	213,176
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,575	131,291
Total	$1,520,024	$468,570

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,082,892
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,335)
Total	$1,067,557

TRF 1996 Net Pension Liability - Unaudited

PRAIRIE HEIGHTS SCHOOL CORP - 44002

Net Pension Liability as of June 30, 2023	**$1,289,173**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	267,789
- Net Difference Between Projected and Actual Investment	(141,277)
- Change of Assumptions	(9,968)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,344
Pension Expense/(Income)	1,067,557
Contributions	(325,560)
Total Activity in FY 2024	891,885
Net Pension Liability as of June 30, 2024	**$2,181,058**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $325,560

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$90,784
2026	405,759
2027	130,483
2028	56,483
2029	86,617
Thereafter	281,328
Total	$1,051,454

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,526,721	$2,181,058	$289,456

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 44003
Submission Unit Name: WESTVIEW SCHOOL

Wages: $8,156,735 **Proportionate Share:** 0.0018338

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,007,034	$3,016,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$792,936	$171,668
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	492,457	0
Change of Assumptions	744,484	294,880
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,788	186,420
Total	$2,038,665	$652,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,497,931
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	(31,846)
Total	$1,466,085

TRF 1996 Net Pension Liability - Unaudited

WESTVIEW SCHOOL - 44003

Net Pension Liability as of June 30, 2023	**$2,007,034**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	338,948
- Net Difference Between Projected and Actual Investment	(281,736)
- Change of Assumptions	(71,932)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,365
Pension Expense/(Income)	1,466,085
Contributions	(458,773)
Total Activity in FY 2024	1,009,957
Net Pension Liability as of June 30, 2024	**$3,016,991**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $458,773

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$114,947
2026	550,634
2027	169,395
2028	67,043
2029	110,775
Thereafter	372,903
Total	$1,385,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,261,674	$3,016,991	$400,396

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45005
Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: $6,155,385 **Proportionate Share:** 0.0013838

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,542,619	$2,276,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$598,356	$129,542
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	371,612	0
Change of Assumptions	561,793	222,519
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,009	152,177
Total	$1,582,770	$504,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,130,350
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,496)
Total	$1,109,854

TRF 1996 Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 45005

Net Pension Liability as of June 30, 2023	**$1,542,619**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	251,820
- Net Difference Between Projected and Actual Investment	(223,438)
- Change of Assumptions	(61,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,895
Pension Expense/(Income)	1,109,854
Contributions	(357,523)
Total Activity in FY 2024	734,026
Net Pension Liability as of June 30, 2024	**$2,276,645**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $357,523

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$90,270
2026	419,043
2027	133,655
2028	56,419
2029	89,446
Thereafter	289,699
Total	$1,078,532

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,725,109	$2,276,645	$302,142

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45013
Submission Unit Name: SCHOOL CITY OF EAST CHICAGO

Wages: $14,552,132 **Proportionate Share:** 0.0032716

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,570,837	$5,382,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,414,642	$306,264
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	878,570	0
Change of Assumptions	1,328,200	526,083
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,636	524,186
Total	$3,676,048	$1,356,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,672,391
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(98,659)
Total	$2,573,732

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF EAST CHICAGO - 45013

Net Pension Liability as of June 30, 2023	**$3,570,837**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	606,084
- Net Difference Between Projected and Actual Investment	(498,845)
- Change of Assumptions	(125,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,599
Pension Expense/(Income)	2,573,732
Contributions	(800,150)
Total Activity in FY 2024	1,811,640
Net Pension Liability as of June 30, 2024	**$5,382,477**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $800,150

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$163,225
2026	940,528
2027	272,682
2028	90,067
2029	185,643
Thereafter	667,370
Total	$2,319,515

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$11,171,171	$5,382,477	$714,329

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45014
Submission Unit Name: LAKE STATION COMMUNITY SCHOOLS

Wages: $3,991,242 **Proportionate Share:** 0.0008973

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,011,936	$1,476,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$387,993	$83,999
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	240,965	0
Change of Assumptions	364,285	144,288
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,982	154,304
Total	$1,013,225	$382,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$732,955
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	(24,118)
Total	$708,837

TRF 1996 Net Pension Liability - Unaudited

LAKE STATION COMMUNITY SCHOOLS - 45014

Net Pension Liability as of June 30, 2023	**$1,011,936**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,649
- Net Difference Between Projected and Actual Investment	(149,379)
- Change of Assumptions	(42,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,428
Pension Expense/(Income)	708,837
Contributions	(217,262)
Total Activity in FY 2024	464,313
Net Pension Liability as of June 30, 2024	**$1,476,249**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $217,262

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$47,717
2026	260,914
2027	74,638
2028	24,561
2029	48,364
Thereafter	174,440
Total	$630,634

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,063,911	$1,476,249	$195,919

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45016
Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: $10,289,442 **Proportionate Share:** 0.0023132

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,274,602	$3,805,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,000,229	$216,546
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	621,197	0
Change of Assumptions	939,110	371,969
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,417	248,253
Total	$2,651,953	$836,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,889,526
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,928)
Total	$1,855,598

TRF 1996 Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 45016

Net Pension Liability as of June 30, 2023	**$2,274,602**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	463,725
- Net Difference Between Projected and Actual Investment	(256,208)
- Change of Assumptions	(23,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,458
Pension Expense/(Income)	1,855,598
Contributions	(582,545)
Total Activity in FY 2024	1,531,104
Net Pension Liability as of June 30, 2024	**$3,805,706**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $582,545

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$151,236
2026	700,834
2027	228,383
2028	99,269
2029	147,984
Thereafter	487,479
Total	$1,815,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,898,629	$3,805,706	$505,069

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45017
Submission Unit Name: SCHOOL CITY OF HAMMOND

Wages: $45,174,412 **Proportionate Share:** 0.0101560

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$12,296,953	$16,708,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,391,461	$950,734
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,727,338	0
Change of Assumptions	4,123,120	1,633,114
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169,002	1,515,861
Total	$11,410,921	$4,099,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$8,295,880
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(233,828)
Total	$8,062,052

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF HAMMOND - 45017

Net Pension Liability as of June 30, 2023	**$12,296,953**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,710,969
- Net Difference Between Projected and Actual Investment	(2,016,090)
- Change of Assumptions	(705,412)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,476)
Pension Expense/(Income)	8,062,052
Contributions	(2,620,217)
Total Activity in FY 2024	4,411,826
Net Pension Liability as of June 30, 2024	**$16,708,779**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,620,217

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$579,130
2026	2,992,099
2027	890,791
2028	323,913
2029	529,808
Thereafter	1,995,471
Total	$7,311,212

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$34,678,572	$16,708,779	$2,217,485

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45018
Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: $10,358,032 **Proportionate Share:** 0.0023287

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,634,728	$3,831,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,006,931	$217,997
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	625,360	0
Change of Assumptions	945,403	374,462
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,266	267,269
Total	$2,630,960	$859,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,902,187
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	(41,133)
Total	$1,861,054

TRF 1996 Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 45018

Net Pension Liability as of June 30, 2023	**$2,634,728**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	418,319
- Net Difference Between Projected and Actual Investment	(390,960)
- Change of Assumptions	(113,705)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,188
Pension Expense/(Income)	1,861,054
Contributions	(606,417)
Total Activity in FY 2024	1,196,479
Net Pension Liability as of June 30, 2024	**$3,831,207**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $606,417

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$145,271
2026	698,546
2027	219,170
2028	89,194
2029	141,390
Thereafter	477,661
Total	$1,771,232

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,951,555	$3,831,207	$508,454

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45019
Submission Unit Name: SCHOOL CITY OF HOBART

Wages: $15,481,252 **Proportionate Share:** 0.0034805

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,677,190	$5,726,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,504,970	$325,820
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	934,669	0
Change of Assumptions	1,413,009	559,674
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,338	235,872
Total	$3,892,986	$1,121,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,843,030
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,814)
Total	$2,803,216

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF HOBART - 45019

Net Pension Liability as of June 30, 2023	**$3,677,190**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	661,896
- Net Difference Between Projected and Actual Investment	(483,771)
- Change of Assumptions	(102,199)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,947
Pension Expense/(Income)	2,803,216
Contributions	(890,117)
Total Activity in FY 2024	2,048,972
Net Pension Liability as of June 30, 2024	**$5,726,162**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $890,117

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$238,791
2026	1,065,721
2027	346,822
2028	152,547
2029	230,390
Thereafter	737,349
Total	$2,771,620

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$11,884,479	$5,726,162	$759,940

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45020
Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: $17,361,777 **Proportionate Share:** 0.0039032

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,220,040	$6,421,594

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,687,746	$365,390
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,048,183	0
Change of Assumptions	1,584,616	627,646
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,434	364,665
Total	$4,453,979	$1,357,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,188,310
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	(44,497)
Total	$3,143,813

TRF 1996 Net Pension Liability - Unaudited

SCHOOL TOWN OF MUNSTER - 45020

Net Pension Liability as of June 30, 2023	**$4,220,040**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	728,741
- Net Difference Between Projected and Actual Investment	(579,656)
- Change of Assumptions	(139,626)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,439
Pension Expense/(Income)	3,143,813
Contributions	(970,157)
Total Activity in FY 2024	2,201,554
Net Pension Liability as of June 30, 2024	**$6,421,594**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $970,157

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$267,942
2026	1,195,301
2027	390,439
2028	172,570
2029	265,092
Thereafter	804,934
Total	$3,096,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$13,327,826	$6,421,594	$852,234

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45022
Submission Unit Name: SCHOOL CITY OF WHITING

Wages: $4,589,016 **Proportionate Share:** 0.0010317

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,070,491	$1,697,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$446,108	$96,581
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	277,057	0
Change of Assumptions	418,848	165,900
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,349	94,561
Total	$1,164,362	$357,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$842,739
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	(13,287)
Total	$829,452

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 45022

Net Pension Liability as of June 30, 2023	**$1,070,491**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	198,946
- Net Difference Between Projected and Actual Investment	(135,874)
- Change of Assumptions	(25,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,101
Pension Expense/(Income)	829,452
Contributions	(254,526)
Total Activity in FY 2024	626,875
Net Pension Liability as of June 30, 2024	**$1,697,366**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $254,526

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$69,286
2026	314,408
2027	100,368
2028	42,787
2029	65,412
Thereafter	215,059
Total	$807,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,522,832	$1,697,366	$225,264

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45025
Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: $26,205,037 **Proportionate Share:** 0.0058913

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,102,904	$9,692,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,547,402	$551,502
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,582,076	0
Change of Assumptions	2,391,743	947,338
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	187,154	736,017
Total	$6,708,375	$2,234,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,812,280
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	(114,103)
Total	$4,698,177

TRF 1996 Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 45025

Net Pension Liability as of June 30, 2023	**$6,102,904**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,137,432
- Net Difference Between Projected and Actual Investment	(772,059)
- Change of Assumptions	(141,462)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	180,157
Pension Expense/(Income)	4,698,177
Contributions	(1,512,708)
Total Activity in FY 2024	3,589,537
Net Pension Liability as of June 30, 2024	**$9,692,441**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,512,708

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$357,488
2026	1,757,200
2027	544,718
2028	215,895
2029	351,520
Thereafter	1,246,697
Total	$4,473,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$20,116,372	$9,692,441	$1,286,320

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45026
Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: $6,171,133 **Proportionate Share:** 0.0013874

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,424,750	$2,282,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$599,913	$129,879
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	372,579	0
Change of Assumptions	563,255	223,098
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,199	242,680
Total	$1,567,946	$595,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,133,291
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,170)
Total	$1,095,121

TRF 1996 Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 45026

Net Pension Liability as of June 30, 2023	**$1,424,750**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269,621
- Net Difference Between Projected and Actual Investment	(177,004)
- Change of Assumptions	(30,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,787
Pension Expense/(Income)	1,095,121
Contributions	(337,636)
Total Activity in FY 2024	857,818
Net Pension Liability as of June 30, 2024	**$2,282,568**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $337,636

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$72,888
2026	402,512
2027	116,326
2028	38,889
2029	68,555
Thereafter	273,119
Total	$972,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,737,402	$2,282,568	$302,928

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45027
Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: $19,109,076 **Proportionate Share:** 0.0042961

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,482,489	$7,067,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,857,636	$402,171
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,153,694	0
Change of Assumptions	1,744,125	690,825
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,461	982,629
Total	$4,830,916	$2,075,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,509,249
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,011)
Total	$3,336,238

TRF 1996 Net Pension Liability - Unaudited

GARY COMMUNITY SCHOOL CORPORATION - 45027

Net Pension Liability as of June 30, 2023	**$5,482,489**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	684,268
- Net Difference Between Projected and Actual Investment	(961,122)
- Change of Assumptions	(371,348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,949)
Pension Expense/(Income)	3,336,238
Contributions	(1,075,578)
Total Activity in FY 2024	1,585,509
Net Pension Liability as of June 30, 2024	**$7,067,998**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,075,578

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$170,880
2026	1,191,592
2027	324,056
2028	84,258
2029	196,837
Thereafter	787,668
Total	$2,755,291

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$14,669,418	$7,067,998	$938,020

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45028
Submission Unit Name: TRI CREEK SCHOOL

Wages: $11,830,605 **Proportionate Share:** 0.0026597

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,016,906	$4,375,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,150,056	$248,982
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	714,248	0
Change of Assumptions	1,079,782	427,687
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,422	415,457
Total	$2,979,508	$1,092,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,172,563
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,985)
Total	$2,107,578

TRF 1996 Net Pension Liability - Unaudited

TRI CREEK SCHOOL - 45028

Net Pension Liability as of June 30, 2023	**$3,016,906**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	476,699
- Net Difference Between Projected and Actual Investment	(449,494)
- Change of Assumptions	(131,861)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,120)
Pension Expense/(Income)	2,107,578
Contributions	(633,936)
Total Activity in FY 2024	1,358,866
Net Pension Liability as of June 30, 2024	**$4,375,772**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $633,936

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$147,916
2026	779,831
2027	233,094
2028	84,643
2029	148,502
Thereafter	493,396
Total	$1,887,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,081,784	$4,375,772	$580,725

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45029
Submission Unit Name: LAKE CENTRAL SCHOOL CORP

Wages: $39,339,602 **Proportionate Share:** 0.0088442

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$9,790,524	$14,550,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,824,238	$827,932
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,375,062	0
Change of Assumptions	3,590,557	1,422,173
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,686	762,421
Total	$9,964,543	$3,012,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$7,224,342
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	(117,740)
Total	$7,106,602

TRF 1996 Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORP - 45029

Net Pension Liability as of June 30, 2023	**$9,790,524**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,619,117
- Net Difference Between Projected and Actual Investment	(1,401,535)
- Change of Assumptions	(375,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,758
Pension Expense/(Income)	7,106,602
Contributions	(2,313,151)
Total Activity in FY 2024	4,760,065
Net Pension Liability as of June 30, 2024	**$14,550,589**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,313,151

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$590,218
2026	2,691,515
2027	860,906
2028	367,249
2029	572,795
Thereafter	1,869,334
Total	$6,952,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$30,199,313	$14,550,589	$1,931,063

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45030
Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: $42,298,427 **Proportionate Share:** 0.0095094

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$10,027,783	$15,644,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,111,871	$890,203
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,553,697	0
Change of Assumptions	3,860,614	1,529,139
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	350,190	569,517
Total	$10,876,372	$2,988,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$7,767,708
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	(53,941)
Total	$7,713,767

TRF 1996 Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 45030

Net Pension Liability as of June 30, 2023	**$10,027,783**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,811,104
- Net Difference Between Projected and Actual Investment	(1,314,421)
- Change of Assumptions	(274,288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,674
Pension Expense/(Income)	7,713,767
Contributions	(2,468,634)
Total Activity in FY 2024	5,617,202
Net Pension Liability as of June 30, 2024	**$15,644,985**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,468,634

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$707,260
2026	2,966,595
2027	1,000,049
2028	469,269
2029	673,169
Thereafter	2,071,171
Total	$7,887,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$32,470,698	$15,644,985	$2,076,304

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45031
Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: $10,736,358 **Proportionate Share:** 0.0024137

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,475,143	$3,971,050

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,043,685	$225,954
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	648,186	0
Change of Assumptions	979,911	388,130
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,250	143,169
Total	$2,785,032	$757,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,971,619
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	(9,793)
Total	$1,961,826

TRF 1996 Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 45031

Net Pension Liability as of June 30, 2023	**$2,475,143**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	469,564
- Net Difference Between Projected and Actual Investment	(306,576)
- Change of Assumptions	(51,395)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,909
Pension Expense/(Income)	1,961,826
Contributions	(614,421)
Total Activity in FY 2024	1,495,907
Net Pension Liability as of June 30, 2024	**$3,971,050**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $614,421

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$183,424
2026	756,893
2027	260,051
2028	125,337
2029	176,808
Thereafter	525,266
Total	$2,027,779

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,241,795	$3,971,050	$527,013

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45032
Submission Unit Name: NORTHWEST INDIANA SPEC ED COOP

Wages: $11,118,531 **Proportionate Share:** 0.0024996

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,778,018	$4,112,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,080,829	$233,995
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	671,254	0
Change of Assumptions	1,014,785	401,943
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,040	291,182
Total	$2,814,908	$927,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,041,786
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,004)
Total	$1,991,782

TRF 1996 Net Pension Liability - Unaudited

NORTHWEST INDIANA SPEC ED COOP - 45032

Net Pension Liability as of June 30, 2023	**$2,778,018**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	456,063
- Net Difference Between Projected and Actual Investment	(400,339)
- Change of Assumptions	(109,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,228
Pension Expense/(Income)	1,991,782
Contributions	(646,341)
Total Activity in FY 2024	1,334,355
Net Pension Liability as of June 30, 2024	**$4,112,373**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $646,341

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$150,085
2026	743,963
2027	232,764
2028	93,246
2029	150,778
Thereafter	516,952
Total	$1,887,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,535,108	$4,112,373	$545,768

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45033
Submission Unit Name: AMERICAN QUALITY 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	9
Total	$0	$9

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	(6)
Total	($6)

TRF 1996 Net Pension Liability - Unaudited

AMERICAN QUALITY SCHOOLS - 45033

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	6
Pension Expense/(Income)	(6)
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	($6)
2026	(3)
2027	0
2028	0
2029	0
Thereafter	0
Total	($9)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 45034
Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

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	1,257	4,805
Total	$1,257	$4,805

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	(690)
Total	($690)

TRF 1996 Net Pension Liability - Unaudited

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 45034

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	690
Pension Expense/(Income)	(690)
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	($688)
2026	(684)
2027	(748)
2028	(751)
2029	(737)
Thereafter	60
Total	($3,548)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 46008
Submission Unit Name: MSD OF NEW DURHAM TOWNSHIP SCHOOLS

Wages: $3,563,990 **Proportionate Share:** 0.0008012

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$880,705	$1,318,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$346,439	$75,003
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	215,158	0
Change of Assumptions	325,270	128,835
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,874	91,905
Total	$897,741	$295,743

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$654,456
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,325)
Total	$640,131

TRF 1996 Net Pension Liability - Unaudited

MSD OF NEW DURHAM TOWNSHIP SCHOOLS - 46008

Net Pension Liability as of June 30, 2023	**$880,705**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,551
- Net Difference Between Projected and Actual Investment	(124,565)
- Change of Assumptions	(32,420)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,602
Pension Expense/(Income)	640,131
Contributions	(198,860)
Total Activity in FY 2024	437,439
Net Pension Liability as of June 30, 2024	**$1,318,144**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $198,860

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$49,810
2026	240,172
2027	75,182
2028	30,457
2029	48,112
Thereafter	158,265
Total	$601,998

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,735,769	$1,318,144	$174,936

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 46009
Submission Unit Name: TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP

Wages: $1,292,353 **Proportionate Share:** 0.0002905

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$364,688	$477,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$125,612	$27,195
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	78,012	0
Change of Assumptions	117,937	46,713
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,503	49,688
Total	$334,064	$123,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$237,294
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	(7,324)
Total	$229,970

TRF 1996 Net Pension Liability - Unaudited

TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP - 46009

Net Pension Liability as of June 30, 2023	**$364,688**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,118
- Net Difference Between Projected and Actual Investment	(62,663)
- Change of Assumptions	(23,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,694)
Pension Expense/(Income)	229,970
Contributions	(74,943)
Total Activity in FY 2024	113,246
Net Pension Liability as of June 30, 2024	**$477,934**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $74,943

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$15,929
2026	84,946
2027	26,200
2028	9,984
2029	16,199
Thereafter	57,210
Total	$210,468

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$991,938	$477,934	$63,428

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 46014
Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOLCORPORATION

Wages: $3,905,195 **Proportionate Share:** 0.0008780

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$862,346	$1,444,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$379,648	$82,192
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	235,782	0
Change of Assumptions	356,449	141,185
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,616	63,683
Total	$1,017,495	$287,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$717,190
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	(4,776)
Total	$712,414

TRF 1996 Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOLCORPORATION - 46014

Net Pension Liability as of June 30, 2023	**$862,346**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176,154
- Net Difference Between Projected and Actual Investment	(96,859)
- Change of Assumptions	(8,820)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,126
Pension Expense/(Income)	712,414
Contributions	(225,864)
Total Activity in FY 2024	582,151
Net Pension Liability as of June 30, 2024	**$1,444,497**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $225,864

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$65,507
2026	274,107
2027	92,315
2028	43,307
2029	60,673
Thereafter	194,526
Total	$730,435

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,998,010	$1,444,497	$191,705

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 46020
Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: $9,908,612 **Proportionate Share:** 0.0022276

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,418,327	$3,664,876

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$963,216	$208,532
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	598,210	0
Change of Assumptions	904,358	358,205
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,026	165,111
Total	$2,528,810	$731,848

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,819,604
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,229)
Total	$1,798,375

TRF 1996 Net Pension Liability - Unaudited

NEW PRAIRIE UNITED SCHOOL CORPORATION - 46020

Net Pension Liability as of June 30, 2023	**$2,418,327**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	414,509
- Net Difference Between Projected and Actual Investment	(334,635)
- Change of Assumptions	(82,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,775
Pension Expense/(Income)	1,798,375
Contributions	(582,215)
Total Activity in FY 2024	1,246,549
Net Pension Liability as of June 30, 2024	**$3,664,876**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $582,215

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$157,092
2026	686,346
2027	225,848
2028	101,513
2029	149,947
Thereafter	476,216
Total	$1,796,962

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,606,340	$3,664,876	$486,379

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 46021
Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORP

Wages: $26,966,286 **Proportionate Share:** 0.0060625

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,938,308	$9,974,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,621,429	$567,529
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,628,051	0
Change of Assumptions	2,461,246	974,868
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186,886	621,184
Total	$6,897,612	$2,163,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,952,124
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	(80,707)
Total	$4,871,417

TRF 1996 Net Pension Liability - Unaudited

LAPORTE COMMUNITY SCHOOL CORP - 46021

Net Pension Liability as of June 30, 2023	**$6,938,308**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,077,919
- Net Difference Between Projected and Actual Investment	(1,048,333)
- Change of Assumptions	(316,572)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,532
Pension Expense/(Income)	4,871,417
Contributions	(1,571,170)
Total Activity in FY 2024	3,035,793
Net Pension Liability as of June 30, 2024	**$9,974,101**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,571,170

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$404,579
2026	1,844,970
2027	589,877
2028	251,489
2029	387,410
Thereafter	1,255,706
Total	$4,734,031

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$20,700,949	$9,974,101	$1,323,700

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 46022
Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: $24,915,081 **Proportionate Share:** 0.0056013

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,522,127	$9,215,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,422,006	$524,354
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,504,199	0
Change of Assumptions	2,274,009	900,705
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,330	769,620
Total	$6,267,544	$2,194,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,575,395
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(125,188)
Total	$4,450,207

TRF 1996 Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 46022

Net Pension Liability as of June 30, 2023	**$6,522,127**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	980,213
- Net Difference Between Projected and Actual Investment	(1,011,647)
- Change of Assumptions	(321,499)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,619)
Pension Expense/(Income)	4,450,207
Contributions	(1,340,453)
Total Activity in FY 2024	2,693,202
Net Pension Liability as of June 30, 2024	**$9,215,329**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,340,453

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$323,182
2026	1,653,997
2027	500,347
2028	187,706
2029	325,787
Thereafter	1,081,846
Total	$4,072,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$19,126,141	$9,215,329	$1,223,001

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 47011
Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: $6,917,342 **Proportionate Share:** 0.0015551

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,663,312	$2,558,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$672,426	$145,578
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	417,614	0
Change of Assumptions	631,338	250,065
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,515	149,442
Total	$1,733,893	$545,085

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,270,276
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	(27,371)
Total	$1,242,905

TRF 1996 Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 47011

Net Pension Liability as of June 30, 2023	**$1,663,312**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	292,877
- Net Difference Between Projected and Actual Investment	(223,992)
- Change of Assumptions	(50,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,697
Pension Expense/(Income)	1,242,905
Contributions	(393,383)
Total Activity in FY 2024	895,158
Net Pension Liability as of June 30, 2024	**$2,558,470**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $393,383

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$97,111
2026	466,591
2027	147,572
2028	60,779
2029	97,196
Thereafter	319,559
Total	$1,188,808

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,310,028	$2,558,470	$339,544

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 47013
Submission Unit Name: NORTH LAWRENCE COMMUNITY SCHOOL

Wages: $14,175,775 **Proportionate Share:** 0.0031870

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,516,519	$5,243,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,378,061	$298,345
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	855,851	0
Change of Assumptions	1,293,854	512,479
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,514	463,295
Total	$3,571,280	$1,274,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,603,286
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,088)
Total	$2,530,198

TRF 1996 Net Pension Liability - Unaudited

NORTH LAWRENCE COMMUNITY SCHOOL - 47013

Net Pension Liability as of June 30, 2023	**$3,516,519**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	585,063
- Net Difference Between Projected and Actual Investment	(500,611)
- Change of Assumptions	(132,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,653
Pension Expense/(Income)	2,530,198
Contributions	(786,121)
Total Activity in FY 2024	1,726,774
Net Pension Liability as of June 30, 2024	**$5,243,293**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $786,121

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$182,022
2026	939,224
2027	280,275
2028	102,384
2029	170,447
Thereafter	622,809
Total	$2,297,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,882,297	$5,243,293	$695,857

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 48014
Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: $5,984,067 **Proportionate Share:** 0.0013453

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,557,067	$2,213,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$581,709	$125,938
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	361,273	0
Change of Assumptions	546,163	216,328
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,498	157,559
Total	$1,499,643	$499,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,098,902
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	(26,899)
Total	$1,072,003

TRF 1996 Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 48014

Net Pension Liability as of June 30, 2023	**$1,557,067**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,746
- Net Difference Between Projected and Actual Investment	(239,350)
- Change of Assumptions	(74,775)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,368
Pension Expense/(Income)	1,072,003
Contributions	(341,755)
Total Activity in FY 2024	656,237
Net Pension Liability as of June 30, 2024	**$2,213,304**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $341,755

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$80,791
2026	400,417
2027	124,194
2028	49,105
2029	78,517
Thereafter	266,794
Total	$999,818

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,593,647	$2,213,304	$293,736

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 48016
Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION

Wages: $28,106,781 **Proportionate Share:** 0.0063189

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$7,768,715	$10,395,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,732,296	$591,531
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,696,906	0
Change of Assumptions	2,565,339	1,016,097
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	376,067	992,899
Total	$7,370,608	$2,600,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$5,161,563
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,657)
Total	$5,067,906

TRF 1996 Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION - 48016

Net Pension Liability as of June 30, 2023	**$7,768,715**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,047,974
- Net Difference Between Projected and Actual Investment	(1,299,799)
- Change of Assumptions	(469,493)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,751)
Pension Expense/(Income)	5,067,906
Contributions	(1,625,618)
Total Activity in FY 2024	2,627,219
Net Pension Liability as of June 30, 2024	**$10,395,934**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,625,618

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$412,155
2026	1,913,461
2027	596,524
2028	243,824
2029	356,659
Thereafter	1,247,458
Total	$4,770,081

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$21,576,450	$10,395,934	$1,379,683

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 48017
Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: $6,181,636 **Proportionate Share:** 0.0013897

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,515,460	$2,286,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$600,907	$130,094
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	373,196	0
Change of Assumptions	564,189	223,468
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,162	124,680
Total	$1,573,454	$478,242

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,135,170
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	(15,834)
Total	$1,119,336

TRF 1996 Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 48017

Net Pension Liability as of June 30, 2023	**$1,515,460**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257,640
- Net Difference Between Projected and Actual Investment	(211,378)
- Change of Assumptions	(53,078)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(489)
Pension Expense/(Income)	1,119,336
Contributions	(341,139)
Total Activity in FY 2024	770,892
Net Pension Liability as of June 30, 2024	**$2,286,352**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $341,139

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$95,408
2026	425,579
2027	138,416
2028	60,844
2029	89,182
Thereafter	285,783
Total	$1,095,212

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,745,255	$2,286,352	$303,430

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 48020
Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: $11,599,591 **Proportionate Share:** 0.0026078

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,858,407	$4,290,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,127,614	$244,124
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	700,310	0
Change of Assumptions	1,058,711	419,342
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,907	188,698
Total	$2,937,542	$852,164

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,130,169
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	(25,596)
Total	$2,104,573

TRF 1996 Net Pension Liability - Unaudited

FRANKTON-LAPEL COMMUNITY SCHOOLS - 48020

Net Pension Liability as of June 30, 2023	**$2,858,407**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	481,411
- Net Difference Between Projected and Actual Investment	(402,292)
- Change of Assumptions	(103,401)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,020
Pension Expense/(Income)	2,104,573
Contributions	(668,333)
Total Activity in FY 2024	1,431,978
Net Pension Liability as of June 30, 2024	**$4,290,385**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $668,333

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$183,151
2026	802,733
2027	262,951
2028	117,387
2029	172,881
Thereafter	546,275
Total	$2,085,378

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,904,567	$4,290,385	$569,393

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 48021
Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORPORATION

Wages: $16,837,441 **Proportionate Share:** 0.0037853

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,946,606	$6,227,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,636,766	$354,353
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,016,522	0
Change of Assumptions	1,536,751	608,687
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,342	269,760
Total	$4,338,381	$1,232,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,092,004
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	(28,243)
Total	$3,063,761

TRF 1996 Net Pension Liability - Unaudited

SOUTH MADISON COMMUNITY SCHOOL CORPORATION - 48021

Net Pension Liability as of June 30, 2023	**$3,946,606**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	727,261
- Net Difference Between Projected and Actual Investment	(505,842)
- Change of Assumptions	(97,479)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,553
Pension Expense/(Income)	3,063,761
Contributions	(975,237)
Total Activity in FY 2024	2,281,017
Net Pension Liability as of June 30, 2024	**$6,227,623**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $975,237

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$274,760
2026	1,174,113
2027	394,596
2028	183,311
2029	262,920
Thereafter	815,881
Total	$3,105,581

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$12,925,246	$6,227,623	$826,491

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49002
Submission Unit Name: MSD OF DECATUR TOWNSHIP

Wages: $32,020,291 **Proportionate Share:** 0.0071987

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$7,669,206	$11,843,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,112,723	$673,892
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,933,172	0
Change of Assumptions	2,922,519	1,157,572
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,194	563,860
Total	$8,131,608	$2,395,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$5,880,224
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	(87,924)
Total	$5,792,300

TRF 1996 Net Pension Liability - Unaudited

MSD OF DECATUR TOWNSHIP - 49002

Net Pension Liability as of June 30, 2023	**$7,669,206**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,360,038
- Net Difference Between Projected and Actual Investment	(1,025,148)
- Change of Assumptions	(227,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	137,166
Pension Expense/(Income)	5,792,300
Contributions	(1,862,241)
Total Activity in FY 2024	4,174,186
Net Pension Liability as of June 30, 2024	**$11,843,392**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,862,241

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$488,315
2026	2,198,655
2027	721,069
2028	319,262
2029	481,139
Thereafter	1,527,844
Total	$5,736,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$24,580,606	$11,843,392	$1,571,781

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49004
Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: $88,061,539 **Proportionate Share:** 0.0197978

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$22,904,522	$32,571,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$8,560,582	$1,853,331
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,316,591	0
Change of Assumptions	8,037,486	3,183,544
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	291,585	1,870,579
Total	$22,206,244	$6,907,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$16,171,738
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(315,114)
Total	$15,856,624

TRF 1996 Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 49004

Net Pension Liability as of June 30, 2023	**$22,904,522**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,485,373
- Net Difference Between Projected and Actual Investment	(3,518,601)
- Change of Assumptions	(1,097,898)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,116
Pension Expense/(Income)	15,856,624
Contributions	(5,131,546)
Total Activity in FY 2024	9,667,068
Net Pension Liability as of June 30, 2024	**$32,571,590**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $5,131,546

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,269,649
2026	5,973,416
2027	1,917,034
2028	812,000
2029	1,243,884
Thereafter	4,082,807
Total	$15,298,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$67,601,362	$32,571,590	$4,322,697

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49005
Submission Unit Name: MSD LAWRENCE TOWNSHIP

Wages: $76,209,262 **Proportionate Share:** 0.0171332

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$17,444,412	$28,187,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$7,408,407	$1,603,890
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,601,027	0
Change of Assumptions	6,955,715	2,755,068
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	422,593	1,255,767
Total	$19,387,742	$5,614,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$13,995,172
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	(178,283)
Total	$13,816,889

TRF 1996 Net Pension Liability - Unaudited

MSD LAWRENCE TOWNSHIP - 49005

Net Pension Liability as of June 30, 2023	**$17,444,412**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,350,689
- Net Difference Between Projected and Actual Investment	(2,127,982)
- Change of Assumptions	(332,360)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	426,213
Pension Expense/(Income)	13,816,889
Contributions	(4,390,105)
Total Activity in FY 2024	10,743,344
Net Pension Liability as of June 30, 2024	**$28,187,756**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $4,390,105

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,193,186
2026	5,263,865
2027	1,723,209
2028	766,897
2029	1,148,020
Thereafter	3,677,840
Total	$13,773,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$58,502,846	$28,187,756	$3,740,903

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49006
Submission Unit Name: MSD OF PERRY TOWNSHIP

Wages: $78,322,764 **Proportionate Share:** 0.0176083

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$19,424,504	$28,969,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$7,613,840	$1,648,366
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,728,613	0
Change of Assumptions	7,148,596	2,831,466
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	632,377	1,426,957
Total	$20,123,426	$5,906,789

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$14,383,255
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	(150,302)
Total	$14,232,953

TRF 1996 Net Pension Liability - Unaudited

MSD OF PERRY TOWNSHIP - 49006

Net Pension Liability as of June 30, 2023	**$19,424,504**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,233,115
- Net Difference Between Projected and Actual Investment	(2,764,197)
- Change of Assumptions	(730,413)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	145,652
Pension Expense/(Income)	14,232,953
Contributions	(4,572,217)
Total Activity in FY 2024	9,544,893
Net Pension Liability as of June 30, 2024	**$28,969,397**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $4,572,217

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,259,193
2026	5,442,755
2027	1,799,059
2028	816,222
2029	1,162,574
Thereafter	3,736,834
Total	$14,216,637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$60,125,118	$28,969,397	$3,844,637

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49007
Submission Unit Name: MSD OF PIKE TOWNSHIP SCHOOLS

Wages: $53,444,897 **Proportionate Share:** 0.0120153

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$14,679,539	$19,767,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,195,424	$1,124,788
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,226,643	0
Change of Assumptions	4,877,957	1,932,095
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,673	1,502,727
Total	$13,410,697	$4,559,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$9,814,640
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	(248,655)
Total	$9,565,985

TRF 1996 Net Pension Liability - Unaudited

MSD OF PIKE TOWNSHIP SCHOOLS - 49007

Net Pension Liability as of June 30, 2023	**$14,679,539**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,005,731
- Net Difference Between Projected and Actual Investment	(2,435,843)
- Change of Assumptions	(868,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94,510)
Pension Expense/(Income)	9,565,985
Contributions	(3,084,499)
Total Activity in FY 2024	5,088,184
Net Pension Liability as of June 30, 2024	**$19,767,723**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,084,499

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$713,140
2026	3,567,862
2027	1,089,122
2028	418,472
2029	688,436
Thereafter	2,374,055
Total	$8,851,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$41,027,318	$19,767,723	$2,623,448

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49008
Submission Unit Name: MSD OF WARREN TOWNSHIP

Wages: $54,693,299 **Proportionate Share:** 0.0122960

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$14,026,207	$20,229,534

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,316,798	$1,151,065
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,302,024	0
Change of Assumptions	4,991,915	1,977,232
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	202,307	1,289,952
Total	$13,813,044	$4,418,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$10,043,929
Specific Liabilities of Individual Employers	$57,362
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(203,831)
Total	$9,897,460

TRF 1996 Net Pension Liability - Unaudited

MSD OF WARREN TOWNSHIP - 49008

Net Pension Liability as of June 30, 2023	**$14,026,207**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,192,729
- Net Difference Between Projected and Actual Investment	(2,108,446)
- Change of Assumptions	(630,088)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,200
Pension Expense/(Income)	9,897,460
Contributions	(3,258,528)
Total Activity in FY 2024	6,203,327
Net Pension Liability as of June 30, 2024	**$20,229,534**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,258,528

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$780,431
2026	3,701,847
2027	1,156,403
2028	470,093
2029	740,084
Thereafter	2,545,937
Total	$9,394,795

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$41,985,793	$20,229,534	$2,684,737

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49009
Submission Unit Name: MSD OF WASHINGTON TOWNSHIP

Wages: $59,339,658 **Proportionate Share:** 0.0133406

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$14,961,664	$21,948,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,768,484	$1,248,854
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,582,545	0
Change of Assumptions	5,416,000	2,145,207
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	342,175	1,369,538
Total	$15,109,204	$4,763,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$10,897,205
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(196,866)
Total	$10,700,339

TRF 1996 Net Pension Liability - Unaudited

MSD OF WASHINGTON TOWNSHIP - 49009

Net Pension Liability as of June 30, 2023	**$14,961,664**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,415,039
- Net Difference Between Projected and Actual Investment	(2,188,769)
- Change of Assumptions	(617,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,915
Pension Expense/(Income)	10,700,339
Contributions	(3,426,004)
Total Activity in FY 2024	6,986,459
Net Pension Liability as of June 30, 2024	**$21,948,123**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,426,004

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$871,012
2026	4,040,609
2027	1,292,841
2028	548,225
2029	829,084
Thereafter	2,763,834
Total	$10,345,605

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$45,552,674	$21,948,123	$2,912,817

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49010
Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: $14,339,818 **Proportionate Share:** 0.0032238

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,514,020	$5,303,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,393,973	$301,790
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	865,734	0
Change of Assumptions	1,308,794	518,396
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,007	297,967
Total	$3,609,508	$1,118,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,633,346
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,099)
Total	$2,584,247

TRF 1996 Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 49010

Net Pension Liability as of June 30, 2023	**$3,514,020**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	597,882
- Net Difference Between Projected and Actual Investment	(489,765)
- Change of Assumptions	(122,736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,737
Pension Expense/(Income)	2,584,247
Contributions	(823,549)
Total Activity in FY 2024	1,789,816
Net Pension Liability as of June 30, 2024	**$5,303,836**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $823,549

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$208,961
2026	974,900
2027	309,485
2028	129,536
2029	199,195
Thereafter	669,278
Total	$2,491,355

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$11,007,954	$5,303,836	$703,892

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49011
Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS

Wages: $133,067,733 **Proportionate Share:** 0.0299168

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$34,020,830	$49,219,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$12,936,053	$2,800,603
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,033,995	0
Change of Assumptions	12,145,592	4,810,708
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	388,574	4,093,630
Total	$33,504,214	$11,704,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$24,437,385
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(728,829)
Total	$23,708,556

TRF 1996 Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS - 49011

Net Pension Liability as of June 30, 2023	**$34,020,830**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,349,876
- Net Difference Between Projected and Actual Investment	(5,089,202)
- Change of Assumptions	(1,505,569)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	408,235
Pension Expense/(Income)	23,708,556
Contributions	(7,673,233)
Total Activity in FY 2024	15,198,663
Net Pension Liability as of June 30, 2024	**$49,219,493**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $7,673,233

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,665,934
2026	8,773,991
2027	2,647,362
2028	977,362
2029	1,662,560
Thereafter	6,072,064
Total	$21,799,273

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$102,153,594	$49,219,493	$6,532,097

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49012
Submission Unit Name: SCHOOL TOWN OF SPEEDWAY

Wages: $10,261,891 **Proportionate Share:** 0.0023071

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,448,636	$3,795,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$997,592	$215,975
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	619,559	0
Change of Assumptions	936,634	370,988
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,654	202,106
Total	$2,619,439	$789,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,884,544
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,337)
Total	$1,859,207

TRF 1996 Net Pension Liability - Unaudited

SCHOOL TOWN OF SPEEDWAY - 49012

Net Pension Liability as of June 30, 2023	**$2,448,636**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	437,178
- Net Difference Between Projected and Actual Investment	(324,978)
- Change of Assumptions	(70,643)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,169
Pension Expense/(Income)	1,859,207
Contributions	(594,899)
Total Activity in FY 2024	1,347,034
Net Pension Liability as of June 30, 2024	**$3,795,670**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $594,899

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$159,339
2026	707,485
2027	227,928
2028	99,156
2029	147,690
Thereafter	488,772
Total	$1,830,370

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,877,800	$3,795,670	$503,738

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49015
Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOLS

Wages: $43,192,001 **Proportionate Share:** 0.0097103

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$10,361,184	$15,975,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$4,198,740	$909,010
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,607,648	0
Change of Assumptions	3,942,176	1,561,444
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	295,892	721,636
Total	$11,044,456	$3,192,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$7,931,812
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	(86,229)
Total	$7,845,583

TRF 1996 Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOLS - 49015

Net Pension Liability as of June 30, 2023	**$10,361,184**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,832,268
- Net Difference Between Projected and Actual Investment	(1,389,076)
- Change of Assumptions	(311,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,121
Pension Expense/(Income)	7,845,583
Contributions	(2,482,905)
Total Activity in FY 2024	5,614,324
Net Pension Liability as of June 30, 2024	**$15,975,508**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,482,905

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$691,057
2026	2,998,126
2027	997,162
2028	455,162
2029	666,056
Thereafter	2,044,803
Total	$7,852,366

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$33,156,689	$15,975,508	$2,120,169

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49016
Submission Unit Name: CENTRAL INDIANA EDU SERVICE CENTER

Wages: $5,756,800 **Proportionate Share:** 0.0012942

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,252,237	$2,129,234

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$559,613	$121,154
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	347,550	0
Change of Assumptions	525,418	208,111
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192,344	93,026
Total	$1,624,925	$422,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,057,161
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,683
Total	$1,072,844

TRF 1996 Net Pension Liability - Unaudited

CENTRAL INDIANA EDU SERVICE CENTER - 49016

Net Pension Liability as of June 30, 2023	**$1,252,237**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262,312
- Net Difference Between Projected and Actual Investment	(135,488)
- Change of Assumptions	(8,092)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,854
Pension Expense/(Income)	1,072,844
Contributions	(340,433)
Total Activity in FY 2024	876,997
Net Pension Liability as of June 30, 2024	**$2,129,234**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $340,433

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$119,286
2026	426,773
2027	161,329
2028	89,095
2029	108,123
Thereafter	298,028
Total	$1,202,634

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,419,162	$2,129,234	$282,579

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49017
Submission Unit Name: INDIANA VIRTUAL PILO 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	19,392	91,952
Total	$19,392	$91,952

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	(13,450)
Total	($13,450)

TRF 1996 Net Pension Liability - Unaudited

INDIANA VIRTUAL PILO SCHOOL - 49017

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	13,450
Pension Expense/(Income)	(13,450)
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	($13,449)
2026	(13,461)
2027	(14,893)
2028	(14,883)
2029	(15,443)
Thereafter	(431)
Total	($72,560)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 49018
Submission Unit Name: SOUTHSIDE SPECIAL SRVS OF MARION COUNTY

Wages: $1,704,019 **Proportionate Share:** 0.0003831

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$370,011	$630,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$165,653	$35,863
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	102,879	0
Change of Assumptions	155,530	61,604
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,339	116,794
Total	$451,401	$214,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$312,933
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	(19,346)
Total	$293,587

TRF 1996 Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SRVS OF MARION COUNTY - 49018

Net Pension Liability as of June 30, 2023	**$370,011**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,743
- Net Difference Between Projected and Actual Investment	(39,849)
- Change of Assumptions	(2,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,275
Pension Expense/(Income)	293,587
Contributions	(97,263)
Total Activity in FY 2024	260,270
Net Pension Liability as of June 30, 2024	**$630,281**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $97,263

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$11,321
2026	102,341
2027	25,230
2028	3,852
2029	11,744
Thereafter	82,652
Total	$237,140

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,308,129	$630,281	$83,647

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 50003
Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: $5,837,271 **Proportionate Share:** 0.0013123

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,390,856	$2,159,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$567,439	$122,848
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	352,411	0
Change of Assumptions	532,766	211,022
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,044	126,059
Total	$1,468,660	$459,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,071,946
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	(21,124)
Total	$1,050,822

TRF 1996 Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 50003

Net Pension Liability as of June 30, 2023	**$1,390,856**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	248,945
- Net Difference Between Projected and Actual Investment	(184,098)
- Change of Assumptions	(39,676)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,249
Pension Expense/(Income)	1,050,822
Contributions	(339,086)
Total Activity in FY 2024	768,156
Net Pension Liability as of June 30, 2024	**$2,159,012**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $339,086

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$83,921
2026	395,715
2027	124,513
2028	51,263
2029	80,956
Thereafter	272,363
Total	$1,008,731

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,480,966	$2,159,012	$286,531

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 50004
Submission Unit Name: CULVER COMMUNITY SCHOOL CORPORATION

Wages: $4,553,748 **Proportionate Share:** 0.0010238

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,029,752	$1,684,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$442,692	$95,841
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	274,936	0
Change of Assumptions	415,641	164,630
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,008	98,453
Total	$1,176,277	$358,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$836,286
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,941)
Total	$822,345

TRF 1996 Net Pension Liability - Unaudited

CULVER COMMUNITY SCHOOL CORPORATION - 50004

Net Pension Liability as of June 30, 2023	**$1,029,752**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,000
- Net Difference Between Projected and Actual Investment	(122,281)
- Change of Assumptions	(16,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,354
Pension Expense/(Income)	822,345
Contributions	(258,226)
Total Activity in FY 2024	654,617
Net Pension Liability as of June 30, 2024	**$1,684,369**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $258,226

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$68,012
2026	311,260
2027	103,213
2028	46,067
2029	71,078
Thereafter	217,723
Total	$817,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,495,857	$1,684,369	$223,539

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 50007
Submission Unit Name: TRITON SCHOOL CORP

Wages: $3,828,194 **Proportionate Share:** 0.0008606

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$924,159	$1,415,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$372,124	$80,563
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	231,109	0
Change of Assumptions	349,385	138,387
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,246	75,420
Total	$982,864	$294,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$702,977
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	(6,801)
Total	$696,176

TRF 1996 Net Pension Liability - Unaudited

TRITON SCHOOL CORP - 50007

Net Pension Liability as of June 30, 2023	**$924,159**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,564
- Net Difference Between Projected and Actual Investment	(125,376)
- Change of Assumptions	(29,149)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,392
Pension Expense/(Income)	696,176
Contributions	(223,896)
Total Activity in FY 2024	491,711
Net Pension Liability as of June 30, 2024	**$1,415,870**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $223,896

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$62,087
2026	266,559
2027	84,499
2028	36,463
2029	55,641
Thereafter	183,245
Total	$688,494

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,938,596	$1,415,870	$187,905

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 50009
Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: $2,687,260 **Proportionate Share:** 0.0006041

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$585,978	$993,873

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$261,213	$56,552
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	162,228	0
Change of Assumptions	245,252	97,141
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,012	60,652
Total	$701,705	$214,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$493,456
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,019)
Total	$487,437

TRF 1996 Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 50009

Net Pension Liability as of June 30, 2023	**$585,978**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,234
- Net Difference Between Projected and Actual Investment	(63,807)
- Change of Assumptions	(4,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,848
Pension Expense/(Income)	487,437
Contributions	(153,659)
Total Activity in FY 2024	407,895
Net Pension Liability as of June 30, 2024	**$993,873**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $153,659

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$42,339
2026	185,862
2027	61,040
2028	27,320
2029	41,244
Thereafter	129,555
Total	$487,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,062,754	$993,873	$131,901

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 50010
Submission Unit Name: PLYMOUTH COMMUNITY SCHOOLS CORPORATION

Wages: $14,203,591 **Proportionate Share:** 0.0031932

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,557,692	$5,253,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,380,742	$298,925
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	857,516	0
Change of Assumptions	1,296,371	513,476
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,846	412,182
Total	$3,624,475	$1,224,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,608,350
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,816)
Total	$2,551,534

TRF 1996 Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCHOOLS CORPORATION - 50010

Net Pension Liability as of June 30, 2023	**$3,557,692**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	581,373
- Net Difference Between Projected and Actual Investment	(514,828)
- Change of Assumptions	(141,587)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,065
Pension Expense/(Income)	2,551,534
Contributions	(799,756)
Total Activity in FY 2024	1,695,801
Net Pension Liability as of June 30, 2024	**$5,253,493**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $799,756

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$198,790
2026	957,461
2027	294,005
2028	115,780
2029	191,409
Thereafter	642,447
Total	$2,399,892

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,903,467	$5,253,493	$697,211

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **51004**
Submission Unit Name: **SHOALS COMMUNITY SCHOOL CORP**

Wages: $3,026,924 **Proportionate Share:** 0.0006805

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$703,195	$1,119,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$294,249	$63,704
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	182,745	0
Change of Assumptions	276,269	109,426
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,418	57,137
Total	$778,681	$230,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$555,863
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	(6,210)
Total	$549,653

TRF 1996 Net Pension Liability - Unaudited

SHOALS COMMUNITY SCHOOL CORP - 51004

Net Pension Liability as of June 30, 2023	**$703,195**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,630
- Net Difference Between Projected and Actual Investment	(88,506)
- Change of Assumptions	(15,885)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,920
Pension Expense/(Income)	549,653
Contributions	(163,440)
Total Activity in FY 2024	416,372
Net Pension Liability as of June 30, 2024	**$1,119,567**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $163,440

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$48,268
2026	209,953
2027	69,326
2028	31,337
2029	46,206
Thereafter	143,324
Total	$548,414

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,323,628	$1,119,567	$148,582

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 51006
Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: $2,783,875 **Proportionate Share:** 0.0006259

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$692,766	$1,029,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$270,640	$58,592
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	168,082	0
Change of Assumptions	254,102	100,647
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,217	78,223
Total	$707,041	$237,462

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$511,263
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	(11,744)
Total	$499,519

TRF 1996 Net Pension Liability - Unaudited

LOOGOOTEE COMMUNITY SCHOOL CORPORATION - 51006

Net Pension Liability as of June 30, 2023	**$692,766**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,600
- Net Difference Between Projected and Actual Investment	(99,146)
- Change of Assumptions	(26,563)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,883
Pension Expense/(Income)	499,519
Contributions	(162,320)
Total Activity in FY 2024	336,973
Net Pension Liability as of June 30, 2024	**$1,029,739**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $162,320

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$38,358
2026	187,065
2027	56,850
2028	21,921
2029	36,384
Thereafter	129,001
Total	$469,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,137,192	$1,029,739	$136,660

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 51008
Submission Unit Name: DAVIESS-MARTIN SPEC ED SCHOOL

Wages: $3,204,559 **Proportionate Share:** 0.0007204

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$761,858	$1,185,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$311,501	$67,439
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	193,459	0
Change of Assumptions	292,467	115,842
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,324	56,383
Total	$829,751	$239,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$588,455
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	(5,174)
Total	$583,281

TRF 1996 Net Pension Liability - Unaudited

DAVIESS-MARTIN SPEC ED SCHOOL - 51008

Net Pension Liability as of June 30, 2023	**$761,858**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,895
- Net Difference Between Projected and Actual Investment	(100,420)
- Change of Assumptions	(21,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,636
Pension Expense/(Income)	583,281
Contributions	(187,692)
Total Activity in FY 2024	423,353
Net Pension Liability as of June 30, 2024	**$1,185,211**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $187,692

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$52,493
2026	223,643
2027	74,463
2028	34,257
2029	49,900
Thereafter	155,331
Total	$590,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,459,870	$1,185,211	$157,294

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 52001
Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: $3,102,094 **Proportionate Share:** 0.0006974

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$734,048	$1,147,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$301,556	$65,286
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	187,283	0
Change of Assumptions	283,130	112,144
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,471	85,354
Total	$801,440	$262,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$569,668
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	(10,128)
Total	$559,540

TRF 1996 Net Pension Liability - Unaudited

NORTH MIAMI COMMUNITY SCHOOLS - 52001

Net Pension Liability as of June 30, 2023	**$734,048**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,015
- Net Difference Between Projected and Actual Investment	(95,869)
- Change of Assumptions	(19,760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,931
Pension Expense/(Income)	559,540
Contributions	(183,534)
Total Activity in FY 2024	413,323
Net Pension Liability as of June 30, 2024	**$1,147,371**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $183,534

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$45,697
2026	211,393
2027	65,454
2028	26,527
2029	40,806
Thereafter	148,779
Total	$538,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,381,335	$1,147,371	$152,272

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 52003
Submission Unit Name: PERU COMMUNITY SCHOOLS

Wages: $7,835,840 **Proportionate Share:** 0.0017616

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,794,109	$2,898,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$761,717	$164,909
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	473,068	0
Change of Assumptions	715,172	283,270
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,889	187,054
Total	$2,023,846	$635,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,438,954
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	(27,096)
Total	$1,411,858

TRF 1996 Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOLS - 52003

Net Pension Liability as of June 30, 2023	**$1,794,109**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	344,439
- Net Difference Between Projected and Actual Investment	(218,992)
- Change of Assumptions	(34,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,249
Pension Expense/(Income)	1,411,858
Contributions	(470,151)
Total Activity in FY 2024	1,104,097
Net Pension Liability as of June 30, 2024	**$2,898,206**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $470,151

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$113,915
2026	532,453
2027	170,034
2028	71,709
2029	113,596
Thereafter	386,906
Total	$1,388,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,015,141	$2,898,206	$384,632

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **52004**
Submission Unit Name: **MACONAQUAH SCHOOL**

Wages: $7,067,046 **Proportionate Share:** 0.0015888

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,754,892	$2,613,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$686,998	$148,732
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	426,664	0
Change of Assumptions	645,019	255,484
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,360	250,421
Total	$1,776,041	$654,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,297,804
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	(43,425)
Total	$1,254,379

TRF 1996 Net Pension Liability - Unaudited

MACONAQUAH SCHOOL - 52004

Net Pension Liability as of June 30, 2023	**$1,754,892**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291,413
- Net Difference Between Projected and Actual Investment	(250,268)
- Change of Assumptions	(66,481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,699
Pension Expense/(Income)	1,254,379
Contributions	(399,720)
Total Activity in FY 2024	859,022
Net Pension Liability as of June 30, 2024	**$2,613,914**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $399,720

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$83,753
2026	461,237
2027	133,300
2028	44,619
2029	81,178
Thereafter	317,317
Total	$1,121,404

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,425,100	$2,613,914	$346,902

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 52005
Submission Unit Name: OAK HILL UNITED SCHOOL CORP

Wages: $6,867,026 **Proportionate Share:** 0.0015438

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,576,513	$2,539,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$667,540	$144,520
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	414,579	0
Change of Assumptions	626,750	248,248
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,249	168,533
Total	$1,736,118	$561,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,261,046
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	(26,085)
Total	$1,234,961

TRF 1996 Net Pension Liability - Unaudited

OAK HILL UNITED SCHOOL CORP - 52005

Net Pension Liability as of June 30, 2023	**$1,576,513**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	301,259
- Net Difference Between Projected and Actual Investment	(193,545)
- Change of Assumptions	(31,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,611
Pension Expense/(Income)	1,234,961
Contributions	(381,758)
Total Activity in FY 2024	963,366
Net Pension Liability as of June 30, 2024	**$2,539,879**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $381,758

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$97,492
2026	464,283
2027	143,499
2028	57,331
2029	93,777
Thereafter	318,435
Total	$1,174,817

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,271,443	$2,539,879	$337,077

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 53012
Submission Unit Name: RICHLAND BEAN BLOSSOM CSC

Wages: $12,006,002 **Proportionate Share:** 0.0026992

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,841,243	$4,440,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,167,136	$252,680
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	724,855	0
Change of Assumptions	1,095,818	434,039
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,660	196,527
Total	$3,093,469	$883,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,204,829
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,945)
Total	$2,183,884

TRF 1996 Net Pension Liability - Unaudited

RICHLAND BEAN BLOSSOM CSC - 53012

Net Pension Liability as of June 30, 2023	**$2,841,243**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	514,791
- Net Difference Between Projected and Actual Investment	(371,126)
- Change of Assumptions	(76,530)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,067
Pension Expense/(Income)	2,183,884
Contributions	(691,571)
Total Activity in FY 2024	1,599,515
Net Pension Liability as of June 30, 2024	**$4,440,758**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $691,571

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$195,122
2026	836,429
2027	279,283
2028	128,625
2029	189,475
Thereafter	581,289
Total	$2,210,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,216,660	$4,440,758	$589,350

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 53013
Submission Unit Name: MONROE COUNTY COMMUNITY SCHOOL CORPORATIONS

Wages: $57,550,622 **Proportionate Share:** 0.0129384

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$14,144,402	$21,286,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,594,573	$1,211,202
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,474,537	0
Change of Assumptions	5,252,716	2,080,532
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	278,648	1,080,339
Total	$14,600,474	$4,372,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$10,568,670
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(164,293)
Total	$10,404,377

TRF 1996 Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATIONS - 53013

Net Pension Liability as of June 30, 2023	**$14,144,402**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,393,741
- Net Difference Between Projected and Actual Investment	(1,981,526)
- Change of Assumptions	(503,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,808
Pension Expense/(Income)	10,404,377
Contributions	(3,291,083)
Total Activity in FY 2024	7,142,016
Net Pension Liability as of June 30, 2024	**$21,286,418**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,291,083

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$871,394
2026	3,945,430
2027	1,277,546
2028	555,374
2029	855,688
Thereafter	2,722,969
Total	$10,228,401

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$44,179,326	$21,286,418	$2,825,000

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 54014
Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORP

Wages: $11,307,100 **Proportionate Share:** 0.0025420

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,734,129	$4,182,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,099,162	$237,964
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	682,640	0
Change of Assumptions	1,031,998	408,761
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,272	282,173
Total	$2,853,072	$928,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,076,420
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	(40,984)
Total	$2,035,436

TRF 1996 Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORP - 54014

Net Pension Liability as of June 30, 2023	**$2,734,129**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	476,600
- Net Difference Between Projected and Actual Investment	(372,023)
- Change of Assumptions	(87,239)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,181
Pension Expense/(Income)	2,035,436
Contributions	(611,954)
Total Activity in FY 2024	1,448,001
Net Pension Liability as of June 30, 2024	**$4,182,130**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $611,954

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$162,494
2026	766,455
2027	237,639
2028	95,751
2029	153,957
Thereafter	507,878
Total	$1,924,174

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,679,887	$4,182,130	$555,026

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 54015
Submission Unit Name: SOUTH MONTGOMERY COMMUNITY SCHOOL CORPORATION

Wages: $5,955,619 **Proportionate Share:** 0.0013389

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,582,053	$2,202,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$578,941	$125,338
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	359,554	0
Change of Assumptions	543,565	215,299
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,138	143,026
Total	$1,512,198	$483,663

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,093,674
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	(23,363)
Total	$1,070,311

TRF 1996 Net Pension Liability - Unaudited

SOUTH MONTGOMERY COMMUNITY SCHOOL CORPORATION - 54015

Net Pension Liability as of June 30, 2023	**$1,582,053**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231,062
- Net Difference Between Projected and Actual Investment	(250,707)
- Change of Assumptions	(82,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,064)
Pension Expense/(Income)	1,070,311
Contributions	(346,042)
Total Activity in FY 2024	620,722
Net Pension Liability as of June 30, 2024	**$2,202,775**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $346,042

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$83,806
2026	401,921
2027	128,102
2028	53,373
2029	84,201
Thereafter	277,132
Total	$1,028,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,571,794	$2,202,775	$292,339

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 54016
Submission Unit Name: NORTH MONTGOMERY COMMUNITY SCHOOL CORP

Wages: $7,925,622 **Proportionate Share:** 0.0017818

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,018,549	$2,931,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$770,451	$166,800
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	478,493	0
Change of Assumptions	723,373	286,519
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,381	184,241
Total	$1,987,698	$637,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,455,455
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	(29,354)
Total	$1,426,101

TRF 1996 Net Pension Liability - Unaudited

NORTH MONTGOMERY COMMUNITY SCHOOL CORP - 54016

Net Pension Liability as of June 30, 2023	**$2,018,549**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319,710
- Net Difference Between Projected and Actual Investment	(300,142)
- Change of Assumptions	(87,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,000
Pension Expense/(Income)	1,426,101
Contributions	(455,104)
Total Activity in FY 2024	912,891
Net Pension Liability as of June 30, 2024	**$2,931,440**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $455,104

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$113,275
2026	536,613
2027	164,789
2028	65,333
2029	105,960
Thereafter	364,168
Total	$1,350,138

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,084,116	$2,931,440	$389,042

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 55003
Submission Unit Name: EMINENCE CONS SCHOOL CORP

Wages: $1,591,285 **Proportionate Share:** 0.0003577

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$384,894	$588,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$154,670	$33,485
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	96,058	0
Change of Assumptions	145,219	57,519
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,847	48,519
Total	$403,794	$139,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$292,186
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,566)
Total	$283,620

TRF 1996 Net Pension Liability - Unaudited

EMINENCE CONS SCHOOL CORP - 55003

Net Pension Liability as of June 30, 2023	**$384,894**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,043
- Net Difference Between Projected and Actual Investment	(52,411)
- Change of Assumptions	(12,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,287
Pension Expense/(Income)	283,620
Contributions	(91,623)
Total Activity in FY 2024	203,599
Net Pension Liability as of June 30, 2024	**$588,493**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $91,623

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$20,069
2026	105,054
2027	31,490
2028	11,523
2029	21,422
Thereafter	74,713
Total	$264,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,221,399	$588,493	$78,101

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 55004
Submission Unit Name: MSD OF MARTINSVILLE

Wages: $17,017,351 **Proportionate Share:** 0.0038258

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,310,207	$6,294,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,654,278	$358,145
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,027,398	0
Change of Assumptions	1,553,194	615,200
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,460	389,836
Total	$4,266,330	$1,363,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,125,086
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	(68,907)
Total	$3,056,179

TRF 1996 Net Pension Liability - Unaudited

MSD OF MARTINSVILLE - 55004

Net Pension Liability as of June 30, 2023	**$4,310,207**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	689,835
- Net Difference Between Projected and Actual Investment	(635,222)
- Change of Assumptions	(182,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,208
Pension Expense/(Income)	3,056,179
Contributions	(978,921)
Total Activity in FY 2024	1,984,047
Net Pension Liability as of June 30, 2024	**$6,294,254**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $978,921

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$237,345
2026	1,146,315
2027	358,171
2028	144,627
2029	231,139
Thereafter	785,552
Total	$2,903,149

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$13,063,537	$6,294,254	$835,334

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 55005
Submission Unit Name: MOORESVILLE CONS SCHOOL

Wages: $17,263,334 **Proportionate Share:** 0.0038811

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,064,149	$6,385,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,678,190	$363,321
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,042,248	0
Change of Assumptions	1,575,644	624,092
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,192	309,959
Total	$4,383,274	$1,297,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,170,258
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	(54,870)
Total	$3,115,388

TRF 1996 Net Pension Liability - Unaudited

MOORESVILLE CONS SCHOOL - 55005

Net Pension Liability as of June 30, 2023	**$4,064,149**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	743,183
- Net Difference Between Projected and Actual Investment	(525,457)
- Change of Assumptions	(104,535)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,663
Pension Expense/(Income)	3,115,388
Contributions	(1,023,156)
Total Activity in FY 2024	2,321,086
Net Pension Liability as of June 30, 2024	**$6,385,235**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,023,156

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$255,802
2026	1,177,917
2027	383,472
2028	166,848
2029	257,224
Thereafter	844,639
Total	$3,085,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$13,252,364	$6,385,235	$847,408

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 55008
Submission Unit Name: MONROE GREGG SCHOOL

Wages: $6,519,280 **Proportionate Share:** 0.0014656

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,470,159	$2,411,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$633,726	$137,199
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	393,579	0
Change of Assumptions	595,002	235,673
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,966	89,807
Total	$1,699,273	$462,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,197,168
Specific 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	$1,190,938

TRF 1996 Net Pension Liability - Unaudited

MONROE GREGG SCHOOL - 55008

Net Pension Liability as of June 30, 2023	**$1,470,159**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	289,727
- Net Difference Between Projected and Actual Investment	(173,520)
- Change of Assumptions	(22,698)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,980
Pension Expense/(Income)	1,190,938
Contributions	(388,362)
Total Activity in FY 2024	941,065
Net Pension Liability as of June 30, 2024	**$2,411,224**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $388,362

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$111,088
2026	459,295
2027	155,290
2028	73,479
2029	106,878
Thereafter	330,564
Total	$1,236,594

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,004,422	$2,411,224	$320,002

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 56009
Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: $3,949,946 **Proportionate Share:** 0.0008880

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$924,594	$1,460,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$383,972	$83,128
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	238,468	0
Change of Assumptions	360,509	142,793
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,731	86,733
Total	$996,680	$312,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$725,359
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	(13,819)
Total	$711,540

TRF 1996 Net Pension Liability - Unaudited

SOUTH NEWTON SCHOOL - 56009

Net Pension Liability as of June 30, 2023	**$924,594**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,786
- Net Difference Between Projected and Actual Investment	(118,185)
- Change of Assumptions	(22,544)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,127
Pension Expense/(Income)	711,540
Contributions	(228,369)
Total Activity in FY 2024	536,355
Net Pension Liability as of June 30, 2024	**$1,460,949**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $228,369

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$57,264
2026	268,252
2027	83,423
2028	33,864
2029	53,796
Thereafter	187,427
Total	$684,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,032,156	$1,460,949	$193,888

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 56010
Submission Unit Name: NORTH NEWTON SCHOOL

Wages: $4,129,251 **Proportionate Share:** 0.0009283

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,010,741	$1,527,251

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$401,398	$86,901
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	249,290	0
Change of Assumptions	376,870	149,273
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,075	106,591
Total	$1,045,633	$342,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$758,277
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	(17,296)
Total	$740,981

TRF 1996 Net Pension Liability - Unaudited

NORTH NEWTON SCHOOL - 56010

Net Pension Liability as of June 30, 2023	**$1,010,741**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,321
- Net Difference Between Projected and Actual Investment	(140,593)
- Change of Assumptions	(35,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,001
Pension Expense/(Income)	740,981
Contributions	(235,151)
Total Activity in FY 2024	516,510
Net Pension Liability as of June 30, 2024	**$1,527,251**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $235,151

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$57,012
2026	277,573
2027	85,359
2028	33,542
2029	54,810
Thereafter	194,572
Total	$702,868

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,169,764	$1,527,251	$202,687

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 57006
Submission Unit Name: EAST NOBLE SCHOOL

Wages: $14,141,291 **Proportionate Share:** 0.0031792

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,429,176	$5,230,460

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,374,688	$297,614
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	853,757	0
Change of Assumptions	1,290,688	511,225
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,595	298,974
Total	$3,618,728	$1,107,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,596,914
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,860)
Total	$2,556,054

TRF 1996 Net Pension Liability - Unaudited

EAST NOBLE SCHOOL - 57006

Net Pension Liability as of June 30, 2023	**$3,429,176**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	594,707
- Net Difference Between Projected and Actual Investment	(469,014)
- Change of Assumptions	(111,623)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,179
Pension Expense/(Income)	2,556,054
Contributions	(834,019)
Total Activity in FY 2024	1,801,284
Net Pension Liability as of June 30, 2024	**$5,230,460**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $834,019

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$213,620
2026	968,960
2027	312,888
2028	135,441
2029	206,234
Thereafter	673,772
Total	$2,510,915

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,855,663	$5,230,460	$694,154

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 57007
Submission Unit Name: WEST NOBLE SCHOOL

Wages: $8,046,202 **Proportionate Share:** 0.0018089

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,898,725	$2,976,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$782,170	$169,337
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	485,770	0
Change of Assumptions	734,375	290,876
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,211	197,566
Total	$2,040,526	$657,779

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,477,591
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	(33,856)
Total	$1,443,735

TRF 1996 Net Pension Liability - Unaudited

WEST NOBLE SCHOOL - 57007

Net Pension Liability as of June 30, 2023	**$1,898,725**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	345,748
- Net Difference Between Projected and Actual Investment	(246,644)
- Change of Assumptions	(49,893)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,628
Pension Expense/(Income)	1,443,735
Contributions	(469,274)
Total Activity in FY 2024	1,077,300
Net Pension Liability as of June 30, 2024	**$2,976,025**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $469,274

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$110,943
2026	540,717
2027	166,353
2028	65,381
2029	109,738
Thereafter	389,615
Total	$1,382,747

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,176,651	$2,976,025	$394,959

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 57009
Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: $3,857,269 **Proportionate Share:** 0.0008672

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,004,766	$1,426,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$374,978	$81,181
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	232,882	0
Change of Assumptions	352,065	139,448
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,901	113,289
Total	$972,826	$333,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$708,368
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	(18,319)
Total	$690,049

TRF 1996 Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 57009

Net Pension Liability as of June 30, 2023	**$1,004,766**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,461
- Net Difference Between Projected and Actual Investment	(154,697)
- Change of Assumptions	(48,476)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,030)
Pension Expense/(Income)	690,049
Contributions	(210,345)
Total Activity in FY 2024	421,962
Net Pension Liability as of June 30, 2024	**$1,426,728**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $210,345

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$51,099
2026	257,132
2027	78,590
2028	30,184
2029	50,997
Thereafter	170,906
Total	$638,908

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,961,132	$1,426,728	$189,346

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 58002
Submission Unit Name: RISING SUN - OHIO COUNTY COMMUNITY SCHOOL CORPORATION

Wages: $3,633,234 **Proportionate Share:** 0.0008168

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$855,936	$1,343,810

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$353,185	$76,463
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	219,347	0
Change of Assumptions	331,603	131,344
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,311	66,940
Total	$931,446	$274,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$667,199
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	(8,030)
Total	$659,169

TRF 1996 Net Pension Liability - Unaudited

RISING SUN - OHIO COUNTY COMMUNITY SCHOOL CORPORATION - 58002

Net Pension Liability as of June 30, 2023	**$855,936**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,321
- Net Difference Between Projected and Actual Investment	(110,822)
- Change of Assumptions	(22,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,723
Pension Expense/(Income)	659,169
Contributions	(209,357)
Total Activity in FY 2024	487,874
Net Pension Liability as of June 30, 2024	**$1,343,810**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $209,357

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$57,352
2026	251,418
2027	82,958
2028	37,366
2029	54,138
Thereafter	173,467
Total	$656,699

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,789,037	$1,343,810	$178,342

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 59008
Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: $3,647,840 **Proportionate Share:** 0.0008201

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$855,502	$1,349,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$354,612	$76,772
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	220,233	0
Change of Assumptions	332,943	131,874
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,719	77,533
Total	$952,507	$286,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$669,895
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	(10,444)
Total	$659,451

TRF 1996 Net Pension Liability - Unaudited

SPRINGS VALLEY COMMUNITY SCHOOLS - 59008

Net Pension Liability as of June 30, 2023	**$855,502**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,501
- Net Difference Between Projected and Actual Investment	(109,768)
- Change of Assumptions	(21,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,659
Pension Expense/(Income)	659,451
Contributions	(218,870)
Total Activity in FY 2024	493,737
Net Pension Liability as of June 30, 2024	**$1,349,239**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $218,870

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$55,206
2026	250,060
2027	84,847
2028	39,072
2029	56,671
Thereafter	180,472
Total	$666,328

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,800,305	$1,349,239	$179,063

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 59010
Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: $3,725,678 **Proportionate Share:** 0.0008376

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$899,607	$1,378,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$362,179	$78,410
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	224,933	0
Change of Assumptions	340,048	134,689
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,469	65,752
Total	$945,629	$278,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$684,190
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	(10,849)
Total	$673,341

TRF 1996 Net Pension Liability - Unaudited

ORLEANS COMMUNITY SCHOOLS - 59010

Net Pension Liability as of June 30, 2023	**$899,607**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,225
- Net Difference Between Projected and Actual Investment	(122,082)
- Change of Assumptions	(28,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,999
Pension Expense/(Income)	673,341
Contributions	(217,652)
Total Activity in FY 2024	478,423
Net Pension Liability as of June 30, 2024	**$1,378,030**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $217,652

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$56,197
2026	255,206
2027	83,136
2028	36,382
2029	55,824
Thereafter	180,033
Total	$666,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,860,060	$1,378,030	$182,884

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 59011
Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: $5,820,399 **Proportionate Share:** 0.0013085

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,469,942	$2,152,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$565,796	$122,493
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	351,391	0
Change of Assumptions	531,223	210,411
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,353	146,082
Total	$1,482,763	$478,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,068,842
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	(21,493)
Total	$1,047,349

TRF 1996 Net Pension Liability - Unaudited

PAOLI COMMUNITY SCHOOL CORPORATION - 59011

Net Pension Liability as of June 30, 2023	**$1,469,942**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,533
- Net Difference Between Projected and Actual Investment	(215,625)
- Change of Assumptions	(61,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,844
Pension Expense/(Income)	1,047,349
Contributions	(344,123)
Total Activity in FY 2024	682,819
Net Pension Liability as of June 30, 2024	**$2,152,761**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $344,123

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$83,248
2026	394,133
2027	123,561
2028	50,515
2029	77,788
Thereafter	274,532
Total	$1,003,777

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,467,990	$2,152,761	$285,701

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 59012
Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: $946,048 **Proportionate Share:** 0.0002127

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$232,479	$349,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$91,972	$19,911
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	57,119	0
Change of Assumptions	86,352	34,203
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,556	18,908
Total	$249,999	$73,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$173,743
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(825)
Total	$172,918

TRF 1996 Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 59012

Net Pension Liability as of June 30, 2023	**$232,479**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,359
- Net Difference Between Projected and Actual Investment	(32,558)
- Change of Assumptions	(8,262)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,762
Pension Expense/(Income)	172,918
Contributions	(56,761)
Total Activity in FY 2024	117,458
Net Pension Liability as of June 30, 2024	**$349,937**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $56,761

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$16,201
2026	66,745
2027	22,221
2028	10,351
2029	15,045
Thereafter	46,414
Total	$176,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$726,283	$349,937	$46,441

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 60008
Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: $9,333,363 **Proportionate Share:** 0.0020983

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,141,524	$3,452,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$907,306	$196,428
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	563,487	0
Change of Assumptions	851,865	337,413
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,699	181,762
Total	$2,391,357	$715,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,713,986
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	(22,746)
Total	$1,691,240

TRF 1996 Net Pension Liability - Unaudited

SPENCER-OWEN COMMUNITY SCHOOLS - 60008

Net Pension Liability as of June 30, 2023	**$2,141,524**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	409,639
- Net Difference Between Projected and Actual Investment	(262,585)
- Change of Assumptions	(42,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,325
Pension Expense/(Income)	1,691,240
Contributions	(530,961)
Total Activity in FY 2024	1,310,626
Net Pension Liability as of June 30, 2024	**$3,452,150**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $530,961

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$145,217
2026	643,752
2027	209,115
2028	92,001
2029	138,524
Thereafter	447,145
Total	$1,675,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,164,833	$3,452,150	$458,148

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 61000
Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: $4,309,144 **Proportionate Share:** 0.0009688

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,034,967	$1,593,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$418,910	$90,692
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	260,166	0
Change of Assumptions	393,312	155,786
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,233	81,108
Total	$1,104,621	$327,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$791,360
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	(9,371)
Total	$781,989

TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 61000

Net Pension Liability as of June 30, 2023	**$1,034,967**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,634
- Net Difference Between Projected and Actual Investment	(139,062)
- Change of Assumptions	(31,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,348
Pension Expense/(Income)	781,989
Contributions	(248,579)
Total Activity in FY 2024	558,915
Net Pension Liability as of June 30, 2024	**$1,593,882**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $248,579

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$68,178
2026	298,348
2027	97,609
2028	43,540
2029	63,706
Thereafter	205,654
Total	$777,035

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,308,054	$1,593,882	$211,530

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 61007
Submission Unit Name: NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP

Wages: $6,022,385 **Proportionate Share:** 0.0013539

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,531,647	$2,227,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$585,427	$126,743
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	363,582	0
Change of Assumptions	549,655	217,711
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,827	122,979
Total	$1,524,491	$467,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,105,927
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	(20,078)
Total	$1,085,849

TRF 1996 Net Pension Liability - Unaudited

NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP - 61007

Net Pension Liability as of June 30, 2023	**$1,531,647**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	243,234
- Net Difference Between Projected and Actual Investment	(227,236)
- Change of Assumptions	(66,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,805
Pension Expense/(Income)	1,085,849
Contributions	(350,785)
Total Activity in FY 2024	695,806
Net Pension Liability as of June 30, 2024	**$2,227,453**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $350,785

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$88,297
2026	409,970
2027	130,522
2028	54,955
2029	87,674
Thereafter	285,640
Total	$1,057,058

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,623,013	$2,227,453	$295,614

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 62002
Submission Unit Name: CANNELTON CITY SCHS

Wages: $874,622 **Proportionate Share:** 0.0001966

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$233,566	$323,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$85,010	$18,404
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	52,796	0
Change of Assumptions	79,815	31,614
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,451	27,433
Total	$240,072	$77,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$160,592
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	(1,494)
Total	$159,098

TRF 1996 Net Pension Liability - Unaudited

CANNELTON CITY SCHS - 62002

Net Pension Liability as of June 30, 2023	**$233,566**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,751
- Net Difference Between Projected and Actual Investment	(37,300)
- Change of Assumptions	(12,492)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(696)
Pension Expense/(Income)	159,098
Contributions	(52,478)
Total Activity in FY 2024	89,883
Net Pension Liability as of June 30, 2024	**$323,449**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $52,478

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$14,242
2026	60,945
2027	20,264
2028	9,301
2029	14,799
Thereafter	43,070
Total	$162,621

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$671,308	$323,449	$42,926

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 62003
Submission Unit Name: TELL CITY-TROY TWP SCHOOL CORPORATION

Wages: $5,966,204 **Proportionate Share:** 0.0013413

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,387,922	$2,206,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$579,979	$125,563
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	360,199	0
Change of Assumptions	544,539	215,685
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,536	156,191
Total	$1,504,253	$497,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,095,634
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	(26,061)
Total	$1,069,573

TRF 1996 Net Pension Liability - Unaudited

TELL CITY-TROY TWP SCHOOL CORPORATION - 62003

Net Pension Liability as of June 30, 2023	**$1,387,922**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	259,183
- Net Difference Between Projected and Actual Investment	(175,178)
- Change of Assumptions	(31,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,223
Pension Expense/(Income)	1,069,573
Contributions	(335,196)
Total Activity in FY 2024	818,802
Net Pension Liability as of June 30, 2024	**$2,206,724**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $335,196

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$81,312
2026	399,990
2027	123,424
2028	48,557
2029	79,136
Thereafter	274,395
Total	$1,006,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,579,989	$2,206,724	$292,863

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 62004
Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORP

Wages: $4,836,424 **Proportionate Share:** 0.0010873

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,126,546	$1,788,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$470,149	$101,785
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	291,988	0
Change of Assumptions	441,421	174,841
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,941	85,307
Total	$1,239,499	$361,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$888,156
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	(8,070)
Total	$880,086

TRF 1996 Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORP - 62004

Net Pension Liability as of June 30, 2023	**$1,126,546**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	209,897
- Net Difference Between Projected and Actual Investment	(142,566)
- Change of Assumptions	(26,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,000
Pension Expense/(Income)	880,086
Contributions	(275,965)
Total Activity in FY 2024	662,294
Net Pension Liability as of June 30, 2024	**$1,788,840**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $275,965

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$78,968
2026	337,296
2027	110,092
2028	49,411
2029	71,878
Thereafter	229,921
Total	$877,566

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,712,683	$1,788,840	$237,404

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 63013
Submission Unit Name: PIKE COUNTY SCHOOL

Wages: $7,494,516 **Proportionate Share:** 0.0016849

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,918,822	$2,772,019

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$728,552	$157,729
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	452,471	0
Change of Assumptions	684,034	270,937
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,699	202,003
Total	$1,912,756	$630,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,376,302
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	(33,800)
Total	$1,342,502

TRF 1996 Net Pension Liability - Unaudited

PIKE COUNTY SCHOOL - 63013

Net Pension Liability as of June 30, 2023	**$1,918,822**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	300,911
- Net Difference Between Projected and Actual Investment	(287,696)
- Change of Assumptions	(85,517)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,593
Pension Expense/(Income)	1,342,502
Contributions	(448,596)
Total Activity in FY 2024	853,197
Net Pension Liability as of June 30, 2024	**$2,772,019**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $448,596

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$101,071
2026	501,388
2027	159,124
2028	65,081
2029	102,516
Thereafter	352,907
Total	$1,282,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,753,242	$2,772,019	$367,885

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64001
Submission Unit Name: BOONE TOWNSHIP SCHOOLS

Wages: $3,992,825 **Proportionate Share:** 0.0008977

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$828,995	$1,476,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$388,166	$84,036
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	241,072	0
Change of Assumptions	364,447	144,353
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,503	104,138
Total	$1,068,188	$332,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$733,282
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	(8,640)
Total	$724,642

TRF 1996 Net Pension Liability - Unaudited

BOONE TOWNSHIP SCHOOLS - 64001

Net Pension Liability as of June 30, 2023	**$828,995**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	187,519
- Net Difference Between Projected and Actual Investment	(78,704)
- Change of Assumptions	4,676
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,583
Pension Expense/(Income)	724,642
Contributions	(229,804)
Total Activity in FY 2024	647,912
Net Pension Liability as of June 30, 2024	**$1,476,907**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $229,804

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$63,219
2026	276,509
2027	91,429
2028	41,331
2029	59,788
Thereafter	203,385
Total	$735,661

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,065,277	$1,476,907	$196,006

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64008
Submission Unit Name: PORTER TOWNSHIP SCHOOLS

Wages: $6,161,842 **Proportionate Share:** 0.0013853

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,348,705	$2,279,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$599,005	$129,682
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	372,015	0
Change of Assumptions	562,402	222,760
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,674	130,737
Total	$1,580,096	$483,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,131,576
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	(16,457)
Total	$1,115,119

TRF 1996 Net Pension Liability - Unaudited

PORTER TOWNSHIP SCHOOLS - 64008

Net Pension Liability as of June 30, 2023	**$1,348,705**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	279,607
- Net Difference Between Projected and Actual Investment	(148,235)
- Change of Assumptions	(10,825)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,588
Pension Expense/(Income)	1,115,119
Contributions	(338,846)
Total Activity in FY 2024	930,408
Net Pension Liability as of June 30, 2024	**$2,279,113**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $338,846

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$94,432
2026	423,561
2027	137,191
2028	59,872
2029	91,369
Thereafter	290,492
Total	$1,096,917

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,730,231	$2,279,113	$302,470

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64009
Submission Unit Name: UNION TOWNSHIP SCHOOL

Wages: $6,586,632 **Proportionate Share:** 0.0014808

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,482,652	$2,436,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$640,299	$138,622
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	397,661	0
Change of Assumptions	601,173	238,117
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,860	99,291
Total	$1,720,993	$476,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,209,584
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	(7,436)
Total	$1,202,148

TRF 1996 Net Pension Liability - Unaudited

UNION TOWNSHIP SCHOOL - 64009

Net Pension Liability as of June 30, 2023	**$1,482,652**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	293,119
- Net Difference Between Projected and Actual Investment	(174,257)
- Change of Assumptions	(22,218)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,253
Pension Expense/(Income)	1,202,148
Contributions	(392,466)
Total Activity in FY 2024	953,579
Net Pension Liability as of June 30, 2024	**$2,436,231**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $392,466

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$111,097
2026	462,917
2027	157,574
2028	74,928
2029	106,670
Thereafter	331,777
Total	$1,244,963

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,056,324	$2,436,231	$323,321

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64011
Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: $28,286,021 **Proportionate Share:** 0.0063592

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,863,133	$10,462,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,749,722	$595,304
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,707,728	0
Change of Assumptions	2,581,700	1,022,578
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	214,561	822,042
Total	$7,253,711	$2,439,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$5,194,482
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	(103,902)
Total	$5,090,580

TRF 1996 Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 64011

Net Pension Liability as of June 30, 2023	**$6,863,133**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,189,012
- Net Difference Between Projected and Actual Investment	(939,657)
- Change of Assumptions	(224,293)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,660
Pension Expense/(Income)	5,090,580
Contributions	(1,565,199)
Total Activity in FY 2024	3,599,103
Net Pension Liability as of June 30, 2024	**$10,462,236**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,565,199

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$405,130
2026	1,916,013
2027	606,925
2028	251,972
2029	378,901
Thereafter	1,254,846
Total	$4,813,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$21,714,058	$10,462,236	$1,388,482

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64013
Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: $27,068,887 **Proportionate Share:** 0.0060856

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,184,924	$10,012,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,631,417	$569,691
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,634,255	0
Change of Assumptions	2,470,624	978,582
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	247,577	425,627
Total	$6,983,873	$1,973,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$4,970,993
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	(43,062)
Total	$4,927,931

TRF 1996 Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 64013

Net Pension Liability as of June 30, 2023	**$6,184,924**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,191,721
- Net Difference Between Projected and Actual Investment	(751,518)
- Change of Assumptions	(115,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,150
Pension Expense/(Income)	4,927,931
Contributions	(1,549,965)
Total Activity in FY 2024	3,827,182
Net Pension Liability as of June 30, 2024	**$10,012,106**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,549,965

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$444,074
2026	1,889,957
2027	635,122
2028	295,449
2029	425,336
Thereafter	1,320,035
Total	$5,009,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$20,779,826	$10,012,106	$1,328,744

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64015
Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: $5,810,859 **Proportionate Share:** 0.0013064

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,289,906	$2,149,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$564,888	$122,296
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	350,827	0
Change of Assumptions	530,371	210,073
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,977	562,236
Total	$1,542,063	$894,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,067,127
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,847)
Total	$1,003,280

TRF 1996 Net Pension Liability - Unaudited

PORTER COUNTY EDUCATION SERVICES - 64015

Net Pension Liability as of June 30, 2023	**$3,289,906**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,185)
- Net Difference Between Projected and Actual Investment	(918,222)
- Change of Assumptions	(534,599)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(335,098)
Pension Expense/(Income)	1,003,280
Contributions	(335,776)
Total Activity in FY 2024	(1,140,600)
Net Pension Liability as of June 30, 2024	**$2,149,306**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $335,776

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$40,727
2026	351,118
2027	81,692
2028	8,772
2029	35,680
Thereafter	129,469
Total	$647,458

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,460,820	$2,149,306	$285,242

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64016
Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: $27,434,248 **Proportionate Share:** 0.0061677

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$6,434,676	$10,147,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,666,918	$577,377
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,656,302	0
Change of Assumptions	2,503,955	991,784
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,450	407,344
Total	$6,977,625	$1,976,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$5,038,056
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,313)
Total	$4,982,743

TRF 1996 Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 64016

Net Pension Liability as of June 30, 2023	**$6,434,676**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,184,404
- Net Difference Between Projected and Actual Investment	(825,810)
- Change of Assumptions	(159,908)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,723
Pension Expense/(Income)	4,982,743
Contributions	(1,580,650)
Total Activity in FY 2024	3,712,502
Net Pension Liability as of June 30, 2024	**$10,147,178**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,580,650

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$438,396
2026	1,903,788
2027	627,819
2028	283,562
2029	422,475
Thereafter	1,325,080
Total	$5,001,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$21,060,164	$10,147,178	$1,346,670

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 64017
Submission Unit Name: EAST PORTER COUNTY SCHOOLS

Wages: $8,427,925 **Proportionate Share:** 0.0018947

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,001,711	$3,117,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$819,270	$177,369
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	508,811	0
Change of Assumptions	769,208	304,673
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,005	203,997
Total	$2,158,294	$686,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,547,677
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	(23,614)
Total	$1,524,063

TRF 1996 Net Pension Liability - Unaudited

EAST PORTER COUNTY SCHOOLS - 64017

Net Pension Liability as of June 30, 2023	**$2,001,711**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	360,329
- Net Difference Between Projected and Actual Investment	(263,329)
- Change of Assumptions	(55,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,191
Pension Expense/(Income)	1,524,063
Contributions	(455,162)
Total Activity in FY 2024	1,115,473
Net Pension Liability as of June 30, 2024	**$3,117,184**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $455,162

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$128,053
2026	578,220
2027	185,305
2028	79,549
2029	120,782
Thereafter	380,346
Total	$1,472,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,469,623	$3,117,184	$413,693

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 65001
Submission Unit Name: MSD OF NORTH POSEY COUNTY

Wages: $6,117,682 **Proportionate Share:** 0.0013754

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,531,973	$2,262,825

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$594,724	$128,755
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	369,356	0
Change of Assumptions	558,383	221,168
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,155	154,559
Total	$1,538,618	$504,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,123,489
Specific 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	$1,098,456

TRF 1996 Net Pension Liability - Unaudited

MSD OF NORTH POSEY COUNTY - 65001

Net Pension Liability as of June 30, 2023	**$1,531,973**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250,474
- Net Difference Between Projected and Actual Investment	(221,587)
- Change of Assumptions	(60,875)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,772
Pension Expense/(Income)	1,098,456
Contributions	(343,388)
Total Activity in FY 2024	730,852
Net Pension Liability as of June 30, 2024	**$2,262,825**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $343,388

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$85,065
2026	411,855
2027	125,957
2028	49,188
2029	82,691
Thereafter	279,380
Total	$1,034,136

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,696,427	$2,262,825	$300,308

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 65003
Submission Unit Name: MSD OF MT VERNON

Wages: $8,947,157 **Proportionate Share:** 0.0020115

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,045,491	$3,309,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$869,774	$188,303
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	540,177	0
Change of Assumptions	816,626	323,455
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,306	169,014
Total	$2,286,883	$680,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,643,084
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,593)
Total	$1,623,491

TRF 1996 Net Pension Liability - Unaudited

MSD OF MT VERNON - 65003

Net Pension Liability as of June 30, 2023	**$2,045,491**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	393,741
- Net Difference Between Projected and Actual Investment	(248,851)
- Change of Assumptions	(38,358)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,838
Pension Expense/(Income)	1,623,491
Contributions	(496,007)
Total Activity in FY 2024	1,263,854
Net Pension Liability as of June 30, 2024	**$3,309,345**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $496,007

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$141,422
2026	619,327
2027	202,197
2028	89,931
2029	132,378
Thereafter	420,856
Total	$1,606,111

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,868,447	$3,309,345	$439,196

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 66001
Submission Unit Name: WEST CENTRAL SCHOOL

Wages: $4,127,012 **Proportionate Share:** 0.0009278

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,021,822	$1,526,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$401,181	$86,854
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	249,156	0
Change of Assumptions	376,667	149,193
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,701	105,617
Total	$1,048,705	$341,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$757,869
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	(15,621)
Total	$742,248

TRF 1996 Net Pension Liability - Unaudited

WEST CENTRAL SCHOOL - 66001

Net Pension Liability as of June 30, 2023	**$1,021,822**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,592
- Net Difference Between Projected and Actual Investment	(145,002)
- Change of Assumptions	(38,051)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,151
Pension Expense/(Income)	742,248
Contributions	(242,332)
Total Activity in FY 2024	504,606
Net Pension Liability as of June 30, 2024	**$1,526,428**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $242,332

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$58,648
2026	279,084
2027	86,563
2028	34,774
2029	54,624
Thereafter	193,348
Total	$707,041

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,168,056	$1,526,428	$202,578

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 66002
Submission Unit Name: EASTERN PULASKI COMM SCHOOL CORP

Wages: $5,060,948 **Proportionate Share:** 0.0011378

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,205,633	$1,871,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$491,985	$106,513
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	305,550	0
Change of Assumptions	461,923	182,962
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,258	135,594
Total	$1,293,716	$425,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$929,406
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	(19,227)
Total	$910,179

TRF 1996 Net Pension Liability - Unaudited

EASTERN PULASKI COMM SCHOOL CORP - 66002

Net Pension Liability as of June 30, 2023	**$1,205,633**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215,881
- Net Difference Between Projected and Actual Investment	(159,511)
- Change of Assumptions	(34,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,148
Pension Expense/(Income)	910,179
Contributions	(276,079)
Total Activity in FY 2024	666,290
Net Pension Liability as of June 30, 2024	**$1,871,923**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $276,079

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$71,841
2026	342,176
2027	109,941
2028	46,426
2029	69,463
Thereafter	228,800
Total	$868,647

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,885,120	$1,871,923	$248,430

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 67010
Submission Unit Name: CLOVERDALE COMMUNITY SCHOOLS

Wages: $3,955,901 **Proportionate Share:** 0.0008894

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$896,457	$1,463,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$384,577	$83,259
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	238,844	0
Change of Assumptions	361,078	143,018
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,610	122,729
Total	$1,014,109	$349,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$726,502
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	(23,623)
Total	$702,879

TRF 1996 Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOLS - 67010

Net Pension Liability as of June 30, 2023	**$896,457**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	175,218
- Net Difference Between Projected and Actual Investment	(106,955)
- Change of Assumptions	(14,888)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,896
Pension Expense/(Income)	702,879
Contributions	(237,355)
Total Activity in FY 2024	566,795
Net Pension Liability as of June 30, 2024	**$1,463,252**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $237,355

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$47,575
2026	258,883
2027	80,332
2028	30,685
2029	53,485
Thereafter	194,143
Total	$665,103

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,036,936	$1,463,252	$194,194

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 67013
Submission Unit Name: GREENCASTLE SCHOOLS

Wages: $8,261,943 **Proportionate Share:** 0.0018574

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,942,505	$3,055,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$803,141	$173,877
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	498,795	0
Change of Assumptions	754,065	298,675
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,843	168,409
Total	$2,129,844	$640,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,517,208
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	(20,235)
Total	$1,496,973

TRF 1996 Net Pension Liability - Unaudited

GREENCASTLE SCHOOLS - 67013

Net Pension Liability as of June 30, 2023	**$1,942,505**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356,021
- Net Difference Between Projected and Actual Investment	(250,507)
- Change of Assumptions	(49,378)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,299
Pension Expense/(Income)	1,496,973
Contributions	(489,095)
Total Activity in FY 2024	1,113,313
Net Pension Liability as of June 30, 2024	**$3,055,818**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $489,095

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$128,447
2026	569,742
2027	185,692
2028	82,014
2029	121,685
Thereafter	401,303
Total	$1,488,883

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,342,259	$3,055,818	$405,549

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 67014
Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: $4,871,857 **Proportionate Share:** 0.0010953

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,098,518	$1,802,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$473,608	$102,534
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	294,137	0
Change of Assumptions	444,669	176,127
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,797	96,481
Total	$1,268,211	$375,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$894,691
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,359)
Total	$884,332

TRF 1996 Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 67014

Net Pension Liability as of June 30, 2023	**$1,098,518**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216,550
- Net Difference Between Projected and Actual Investment	(129,606)
- Change of Assumptions	(16,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,540
Pension Expense/(Income)	884,332
Contributions	(289,420)
Total Activity in FY 2024	703,483
Net Pension Liability as of June 30, 2024	**$1,802,001**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $289,420

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$77,317
2026	337,546
2027	111,689
2028	50,561
2029	73,472
Thereafter	242,484
Total	$893,069

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,740,000	$1,802,001	$239,150

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 67015
Submission Unit Name: NORTH PUTNAM COMM SCHOOL CORP

Wages: $4,876,113 **Proportionate Share:** 0.0010962

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,228,881	$1,803,482

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$473,998	$102,619
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	294,379	0
Change of Assumptions	445,034	176,272
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,007	125,072
Total	$1,239,418	$403,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$895,426
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	(19,366)
Total	$876,060

TRF 1996 Net Pension Liability - Unaudited

NORTH PUTNAM COMM SCHOOL CORP - 67015

Net Pension Liability as of June 30, 2023	**$1,228,881**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	198,518
- Net Difference Between Projected and Actual Investment	(179,649)
- Change of Assumptions	(50,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,187
Pension Expense/(Income)	876,060
Contributions	(289,947)
Total Activity in FY 2024	574,601
Net Pension Liability as of June 30, 2024	**$1,803,482**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $289,947

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$68,385
2026	328,836
2027	102,432
2028	41,235
2029	64,712
Thereafter	229,855
Total	$835,455

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,743,073	$1,803,482	$239,347

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 67016
Submission Unit Name: WEST CENTRAL INDIANA EDU SER CENTER

Wages: $72,546 **Proportionate Share:** 0.0000163

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$16,730	$26,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$7,048	$1,526
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,377	0
Change of Assumptions	6,617	2,621
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	807	9,054
Total	$18,849	$13,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$13,315
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	(2,539)
Total	$10,776

TRF 1996 Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDU SER CENTER - 67016

Net Pension Liability as of June 30, 2023	**$16,730**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,168
- Net Difference Between Projected and Actual Investment	(2,076)
- Change of Assumptions	(351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,949
Pension Expense/(Income)	10,776
Contributions	(4,379)
Total Activity in FY 2024	10,087
Net Pension Liability as of June 30, 2024	**$26,817**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $4,379

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	($1,234)
2026	2,633
2027	586
2028	(323)
2029	990
Thereafter	2,996
Total	$5,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$55,658	$26,817	$3,559

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 67017
Submission Unit Name: OLD NATIONAL TRAIL

Wages: $1,139,762 **Proportionate Share:** 0.0002562

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$292,011	$421,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$110,781	$23,984
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	68,801	0
Change of Assumptions	104,012	41,198
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,141	39,465
Total	$292,735	$104,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$209,276
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	(4,937)
Total	$204,339

TRF 1996 Net Pension Liability - Unaudited

OLD NATIONAL TRAIL - 67017

Net Pension Liability as of June 30, 2023	**$292,011**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,721
- Net Difference Between Projected and Actual Investment	(43,839)
- Change of Assumptions	(13,066)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,458
Pension Expense/(Income)	204,339
Contributions	(65,121)
Total Activity in FY 2024	129,492
Net Pension Liability as of June 30, 2024	**$421,503**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $65,121

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$15,584
2026	76,448
2027	22,294
2028	8,001
2029	14,540
Thereafter	51,221
Total	$188,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$874,818	$421,503	$55,939

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 68003
Submission Unit Name: UNION SCHOOL

Wages: $1,924,570 **Proportionate Share:** 0.0004327

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$467,131	$711,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$187,100	$40,506
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	116,199	0
Change of Assumptions	175,667	69,579
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,480	33,849
Total	$502,446	$143,934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$353,449
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	(2,075)
Total	$351,374

TRF 1996 Net Pension Liability - Unaudited

UNION SCHOOL - 68003

Net Pension Liability as of June 30, 2023	**$467,131**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,885
- Net Difference Between Projected and Actual Investment	(63,992)
- Change of Assumptions	(15,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	917
Pension Expense/(Income)	351,374
Contributions	(109,134)
Total Activity in FY 2024	244,752
Net Pension Liability as of June 30, 2024	**$711,883**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $109,134

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$32,563
2026	135,369
2027	45,601
2028	21,451
2029	31,271
Thereafter	92,257
Total	$358,512

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,477,493	$711,883	$94,477

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 68006
Submission Unit Name: MONROE CENTRAL SCHOOL

Wages: $4,010,637 **Proportionate Share:** 0.0009017

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,064,842	$1,483,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$389,896	$84,411
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	242,147	0
Change of Assumptions	366,071	144,996
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,265	115,786
Total	$1,023,379	$345,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$736,549
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	(19,863)
Total	$716,686

TRF 1996 Net Pension Liability - Unaudited

MONROE CENTRAL SCHOOL - 68006

Net Pension Liability as of June 30, 2023	**$1,064,842**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,699
- Net Difference Between Projected and Actual Investment	(168,605)
- Change of Assumptions	(55,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,442
Pension Expense/(Income)	716,686
Contributions	(237,947)
Total Activity in FY 2024	418,646
Net Pension Liability as of June 30, 2024	**$1,483,488**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $237,947

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$52,318
2026	266,552
2027	82,331
2028	31,994
2029	57,715
Thereafter	187,276
Total	$678,186

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,078,935	$1,483,488	$196,879

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 68007
Submission Unit Name: RANDOLPH EASTERN SCHOOL

Wages: $4,174,296 **Proportionate Share:** 0.0009385

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$989,666	$1,544,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$405,808	$87,856
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	252,029	0
Change of Assumptions	381,011	150,914
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,699	100,463
Total	$1,057,547	$339,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$766,609
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	(14,930)
Total	$751,679

TRF 1996 Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL - 68007

Net Pension Liability as of June 30, 2023	**$989,666**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,740
- Net Difference Between Projected and Actual Investment	(129,725)
- Change of Assumptions	(27,073)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,684
Pension Expense/(Income)	751,679
Contributions	(231,939)
Total Activity in FY 2024	554,366
Net Pension Liability as of June 30, 2024	**$1,544,032**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $231,939

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$60,192
2026	283,171
2027	89,056
2028	36,678
2029	58,687
Thereafter	190,530
Total	$718,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,204,592	$1,544,032	$204,914

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 68008
Submission Unit Name: RANDOLPH CENTRAL SCHOOL

Wages: $6,386,015 **Proportionate Share:** 0.0014357

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,580,967	$2,362,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$620,798	$134,400
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	385,549	0
Change of Assumptions	582,864	230,865
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,164	153,930
Total	$1,613,375	$519,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,172,745
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,739)
Total	$1,149,006

TRF 1996 Net Pension Liability - Unaudited

RANDOLPH CENTRAL SCHOOL - 68008

Net Pension Liability as of June 30, 2023	**$1,580,967**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	264,010
- Net Difference Between Projected and Actual Investment	(224,293)
- Change of Assumptions	(58,823)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,581
Pension Expense/(Income)	1,149,006
Contributions	(360,416)
Total Activity in FY 2024	781,065
Net Pension Liability as of June 30, 2024	**$2,362,032**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $360,416

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$91,186
2026	432,292
2027	135,873
2028	55,731
2029	86,843
Thereafter	292,255
Total	$1,094,180

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,902,326	$2,362,032	$313,474

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 68011
Submission Unit Name: RANDOLPH SOUTHERN SCHOOL

Wages: $2,048,062 **Proportionate Share:** 0.0004604

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$472,128	$757,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$199,077	$43,099
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	123,638	0
Change of Assumptions	186,913	74,034
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,345	41,733
Total	$530,973	$158,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$376,076
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,846)
Total	$371,230

TRF 1996 Net Pension Liability - Unaudited

RANDOLPH SOUTHERN SCHOOL - 68011

Net Pension Liability as of June 30, 2023	**$472,128**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,566
- Net Difference Between Projected and Actual Investment	(58,481)
- Change of Assumptions	(9,805)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,452
Pension Expense/(Income)	371,230
Contributions	(122,634)
Total Activity in FY 2024	285,328
Net Pension Liability as of June 30, 2024	**$757,456**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $122,634

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$32,009
2026	141,401
2027	46,989
2028	21,292
2029	30,631
Thereafter	99,785
Total	$372,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,572,077	$757,456	$100,525

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 68012
Submission Unit Name: GREATER RANDOLPH INTERLOCAL

Wages: $980,596 **Proportionate Share:** 0.0002205

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$259,747	$362,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$95,344	$20,642
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	59,214	0
Change of Assumptions	89,518	35,457
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,634	20,141
Total	$251,710	$76,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$180,114
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	(2,071)
Total	$178,043

TRF 1996 Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL - 68012

Net Pension Liability as of June 30, 2023	**$259,747**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,165
- Net Difference Between Projected and Actual Investment	(40,981)
- Change of Assumptions	(13,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,828)
Pension Expense/(Income)	178,043
Contributions	(54,941)
Total Activity in FY 2024	103,022
Net Pension Liability as of June 30, 2024	**$362,769**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $54,941

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$15,579
2026	67,972
2027	22,275
2028	9,973
2029	15,232
Thereafter	44,439
Total	$175,470

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$752,917	$362,769	$48,144

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69006
Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORPORATION

Wages: $9,330,711 **Proportionate Share:** 0.0020977

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,223,544	$3,451,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$907,047	$196,372
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	563,326	0
Change of Assumptions	851,622	337,316
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,285	181,444
Total	$2,364,280	$715,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,713,496
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	(25,745)
Total	$1,687,751

TRF 1996 Net Pension Liability - Unaudited

BATESVILLE COMMUNITY SCHOOL CORPORATION - 69006

Net Pension Liability as of June 30, 2023	**$2,223,544**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	397,899
- Net Difference Between Projected and Actual Investment	(294,384)
- Change of Assumptions	(63,492)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,320
Pension Expense/(Income)	1,687,751
Contributions	(529,476)
Total Activity in FY 2024	1,227,618
Net Pension Liability as of June 30, 2024	**$3,451,162**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $529,476

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$142,173
2026	640,571
2027	206,030
2028	88,939
2029	135,093
Thereafter	436,342
Total	$1,649,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,162,785	$3,451,162	$458,017

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69007
Submission Unit Name: MILAN COMMUNITY SCHOOL CORP

Wages: $4,334,662 **Proportionate Share:** 0.0009745

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,067,775	$1,603,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$421,374	$91,226
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	261,697	0
Change of Assumptions	395,626	156,702
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,508	113,102
Total	$1,107,205	$361,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$796,016
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,382)
Total	$779,634

TRF 1996 Net Pension Liability - Unaudited

MILAN COMMUNITY SCHOOL CORP - 69007

Net Pension Liability as of June 30, 2023	**$1,067,775**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179,949
- Net Difference Between Projected and Actual Investment	(150,186)
- Change of Assumptions	(38,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,174
Pension Expense/(Income)	779,634
Contributions	(256,544)
Total Activity in FY 2024	535,485
Net Pension Liability as of June 30, 2024	**$1,603,260**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $256,544

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$61,624
2026	293,160
2027	91,758
2028	37,358
2029	56,376
Thereafter	205,899
Total	$746,175

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,327,518	$1,603,260	$212,775

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69008
Submission Unit Name: SUNMAN-DEARBORN COMMUNIITY SCHOOLS

Wages: $14,590,929 **Proportionate Share:** 0.0032803

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,513,803	$5,396,791

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,418,404	$307,079
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	880,907	0
Change of Assumptions	1,331,732	527,482
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,399	246,379
Total	$3,758,442	$1,080,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,679,497
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	(26,777)
Total	$2,652,720

TRF 1996 Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNIITY SCHOOLS - 69008

Net Pension Liability as of June 30, 2023	**$3,513,803**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	617,054
- Net Difference Between Projected and Actual Investment	(474,508)
- Change of Assumptions	(108,828)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,976
Pension Expense/(Income)	2,652,720
Contributions	(862,426)
Total Activity in FY 2024	1,882,988
Net Pension Liability as of June 30, 2024	**$5,396,791**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $862,426

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$235,800
2026	1,015,170
2027	336,247
2028	153,155
2029	225,733
Thereafter	711,397
Total	$2,677,502

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$11,200,878	$5,396,791	$716,228

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69011
Submission Unit Name: SOUTH RIPLEY COMM SCHOOL CORP

Wages: $4,291,737 **Proportionate Share:** 0.0009649

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,019,758	$1,587,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$417,223	$90,327
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	259,119	0
Change of Assumptions	391,729	155,159
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,433	95,460
Total	$1,121,504	$340,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$788,174
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	(10,196)
Total	$777,978

TRF 1996 Net Pension Liability - Unaudited

SOUTH RIPLEY COMM SCHOOL CORP - 69011

Net Pension Liability as of June 30, 2023	**$1,019,758**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,451
- Net Difference Between Projected and Actual Investment	(134,243)
- Change of Assumptions	(28,418)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,445
Pension Expense/(Income)	777,978
Contributions	(257,505)
Total Activity in FY 2024	567,708
Net Pension Liability as of June 30, 2024	**$1,587,466**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $257,505

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$67,040
2026	296,292
2027	98,443
2028	44,582
2029	63,759
Thereafter	210,442
Total	$780,558

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,294,737	$1,587,466	$210,678

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69012
Submission Unit Name: JAC-CEN-DEL CONS SCHOOL

Wages: $3,026,702 **Proportionate Share:** 0.0006805

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$744,477	$1,119,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$294,249	$63,704
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	182,745	0
Change of Assumptions	276,269	109,426
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,754	71,800
Total	$764,017	$244,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$555,863
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	(10,303)
Total	$545,560

TRF 1996 Net Pension Liability - Unaudited

JAC-CEN-DEL CONS SCHOOL - 69012

Net Pension Liability as of June 30, 2023	**$744,477**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,823
- Net Difference Between Projected and Actual Investment	(104,429)
- Change of Assumptions	(26,612)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,000
Pension Expense/(Income)	545,560
Contributions	(169,252)
Total Activity in FY 2024	375,090
Net Pension Liability as of June 30, 2024	**$1,119,567**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $169,252

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$44,172
2026	205,849
2027	63,624
2028	25,644
2029	41,654
Thereafter	138,144
Total	$519,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,323,628	$1,119,567	$148,582

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69014
Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: $1,481,290 **Proportionate Share:** 0.0003330

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$352,630	$547,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$143,989	$31,173
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	89,425	0
Change of Assumptions	135,191	53,547
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,871	87,065
Total	$376,476	$171,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$272,009
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	(13,972)
Total	$258,037

TRF 1996 Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 69014

Net Pension Liability as of June 30, 2023	**$352,630**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,213
- Net Difference Between Projected and Actual Investment	(46,598)
- Change of Assumptions	(9,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,524)
Pension Expense/(Income)	258,037
Contributions	(66,913)
Total Activity in FY 2024	195,226
Net Pension Liability as of June 30, 2024	**$547,856**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $66,913

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$12,683
2026	91,806
2027	24,324
2028	5,733
2029	13,509
Thereafter	56,636
Total	$204,691

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,137,058	$547,856	$72,708

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69015
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	25,589	20,375
Total	$25,589	$20,375

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	409
Total	$409

TRF 1996 Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 69015

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	(409)
Pension Expense/(Income)	409
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	$407
2026	399
2027	825
2028	837
2029	1,086
Thereafter	1,660
Total	$5,214

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 69016
Submission Unit Name: RIPLEY-OHIO-DEARBORN SPECIAL ED COOP

Wages: $1,116,348 **Proportionate Share:** 0.0002510

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$274,847	$412,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$108,533	$23,497
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	67,405	0
Change of Assumptions	101,901	40,362
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,651	58,729
Total	$289,490	$122,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$205,028
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	(8,185)
Total	$196,843

TRF 1996 Net Pension Liability - Unaudited

RIPLEY-OHIO-DEARBORN SPECIAL ED COOP - 69016

Net Pension Liability as of June 30, 2023	**$274,847**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,374
- Net Difference Between Projected and Actual Investment	(38,614)
- Change of Assumptions	(9,882)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,361
Pension Expense/(Income)	196,843
Contributions	(66,981)
Total Activity in FY 2024	138,101
Net Pension Liability as of June 30, 2024	**$412,948**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $66,981

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$11,899
2026	71,529
2027	18,463
2028	4,453
2029	11,284
Thereafter	49,274
Total	$166,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$857,062	$412,948	$54,804

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 70015
Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: $7,260,449 **Proportionate Share:** 0.0016323

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,863,310	$2,685,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$705,808	$152,804
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	438,345	0
Change of Assumptions	662,679	262,479
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,366	193,983
Total	$1,837,198	$609,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,333,336
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	(32,632)
Total	$1,300,704

TRF 1996 Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 70015

Net Pension Liability as of June 30, 2023	**$1,863,310**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	290,900
- Net Difference Between Projected and Actual Investment	(280,408)
- Change of Assumptions	(83,989)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,377
Pension Expense/(Income)	1,300,704
Contributions	(432,414)
Total Activity in FY 2024	822,170
Net Pension Liability as of June 30, 2024	**$2,685,480**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $432,414

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$98,029
2026	485,849
2027	148,773
2028	57,662
2029	96,714
Thereafter	340,905
Total	$1,227,932

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,573,635	$2,685,480	$356,400

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 71003
Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: $21,643,103 **Proportionate Share:** 0.0048657

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$5,346,261	$8,005,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,103,932	$455,493
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,306,657	0
Change of Assumptions	1,975,371	782,419
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,050	465,627
Total	$5,512,010	$1,703,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,974,524
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	(64,962)
Total	$3,909,562

TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 71003

Net Pension Liability as of June 30, 2023	**$5,346,261**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	896,405
- Net Difference Between Projected and Actual Investment	(755,610)
- Change of Assumptions	(196,297)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,338
Pension Expense/(Income)	3,909,562
Contributions	(1,259,548)
Total Activity in FY 2024	2,658,850
Net Pension Liability as of June 30, 2024	**$8,005,111**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,259,548

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$324,525
2026	1,480,574
2027	474,232
2028	202,644
2029	301,935
Thereafter	1,024,561
Total	$3,808,471

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$16,614,369	$8,005,111	$1,062,388

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **71004**
Submission Unit Name: **PENN HARRIS MADISON SCHOOL**

Wages: $38,615,886 **Proportionate Share:** 0.0086815

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$9,170,760	$14,282,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,753,886	$812,701
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,331,369	0
Change of Assumptions	3,524,505	1,396,010
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	305,849	760,084
Total	$9,915,609	$2,968,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$7,091,442
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	(87,432)
Total	$7,004,010

TRF 1996 Net Pension Liability - Unaudited

PENN HARRIS MADISON SCHOOL - 71004

Net Pension Liability as of June 30, 2023	**$9,170,760**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,651,175
- Net Difference Between Projected and Actual Investment	(1,206,161)
- Change of Assumptions	(254,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,570
Pension Expense/(Income)	7,004,010
Contributions	(2,191,873)
Total Activity in FY 2024	5,112,153
Net Pension Liability as of June 30, 2024	**$14,282,913**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,191,873

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$607,500
2026	2,670,135
2027	881,517
2028	396,953
2029	585,891
Thereafter	1,804,818
Total	$6,946,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$29,643,759	$14,282,913	$1,895,539

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **71006**
Submission Unit Name: **UNION-NORTH UNITED SCHOOL**

Wages: $5,142,229 **Proportionate Share:** 0.0011561

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,307,207	$1,902,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$499,898	$108,226
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	310,464	0
Change of Assumptions	469,352	185,904
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,005	108,608
Total	$1,322,719	$402,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$944,355
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	(11,153)
Total	$933,202

TRF 1996 Net Pension Liability - Unaudited

UNION-NORTH UNITED SCHOOL - 71006

Net Pension Liability as of June 30, 2023	**$1,307,207**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207,793
- Net Difference Between Projected and Actual Investment	(193,778)
- Change of Assumptions	(56,235)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,674
Pension Expense/(Income)	933,202
Contributions	(299,833)
Total Activity in FY 2024	594,823
Net Pension Liability as of June 30, 2024	**$1,902,030**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $299,833

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$81,390
2026	356,071
2027	116,554
2028	52,025
2029	76,345
Thereafter	237,596
Total	$919,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,947,607	$1,902,030	$252,426

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **71007**
Submission Unit Name: **JOHN GLENN SCHOOL CORP**

Wages: $7,700,789 **Proportionate Share:** 0.0017313

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,778,792	$2,848,357

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$748,615	$162,072
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	464,931	0
Change of Assumptions	702,871	278,398
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,644	135,945
Total	$1,964,061	$576,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,414,204
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	(16,472)
Total	$1,397,732

TRF 1996 Net Pension Liability - Unaudited

JOHN GLENN SCHOOL CORP - 71007

Net Pension Liability as of June 30, 2023	**$1,778,792**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	336,329
- Net Difference Between Projected and Actual Investment	(221,220)
- Change of Assumptions	(37,754)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,091
Pension Expense/(Income)	1,397,732
Contributions	(428,613)
Total Activity in FY 2024	1,069,565
Net Pension Liability as of June 30, 2024	**$2,848,357**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $428,613

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$122,112
2026	533,457
2027	174,997
2028	78,363
2029	115,486
Thereafter	363,231
Total	$1,387,646

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,911,679	$2,848,357	$378,016

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 71014
Submission Unit Name: SOUTH BEND COMMUNITY SCHOOL CORP

Wages: $73,532,112 **Proportionate Share:** 0.0165313

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$20,494,669	$27,197,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$7,148,145	$1,547,545
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,439,390	0
Change of Assumptions	6,711,357	2,658,281
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	506,880	2,453,254
Total	$18,805,772	$6,659,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$13,503,513
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(312,384)
Total	$13,191,129

TRF 1996 Net Pension Liability - Unaudited

SOUTH BEND COMMUNITY SCHOOL CORP - 71014

Net Pension Liability as of June 30, 2023	**$20,494,669**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,717,706
- Net Difference Between Projected and Actual Investment	(3,466,225)
- Change of Assumptions	(1,272,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(281,498)
Pension Expense/(Income)	13,191,129
Contributions	(4,185,725)
Total Activity in FY 2024	6,702,834
Net Pension Liability as of June 30, 2024	**$27,197,503**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $4,185,725

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,010,905
2026	4,938,581
2027	1,486,142
2028	563,424
2029	935,295
Thereafter	3,212,345
Total	$12,146,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$56,447,605	$27,197,503	$3,609,482

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 72007
Submission Unit Name: SCOTT COUNTY SCHOOL DISTRICT 1

Wages: $4,639,538 **Proportionate Share:** 0.0010430

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,158,159	$1,715,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$450,994	$97,638
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	280,092	0
Change of Assumptions	423,436	167,717
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,025	122,536
Total	$1,189,547	$387,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$851,970
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	(21,534)
Total	$830,436

TRF 1996 Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DISTRICT 1 - 72007

Net Pension Liability as of June 30, 2023	**$1,158,159**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190,443
- Net Difference Between Projected and Actual Investment	(166,656)
- Change of Assumptions	(45,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,180
Pension Expense/(Income)	830,436
Contributions	(278,371)
Total Activity in FY 2024	557,798
Net Pension Liability as of June 30, 2024	**$1,715,957**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $278,371

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$61,949
2026	309,759
2027	99,210
2028	40,992
2029	66,705
Thereafter	223,041
Total	$801,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,561,417	$1,715,957	$227,731

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 72008
Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: $11,456,933 **Proportionate Share:** 0.0025757

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,800,722	$4,237,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,113,734	$241,119
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	691,690	0
Change of Assumptions	1,045,680	414,180
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,684	235,297
Total	$2,910,788	$890,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,103,948
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,711)
Total	$2,072,237

TRF 1996 Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 72008

Net Pension Liability as of June 30, 2023	**$2,800,722**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	478,650
- Net Difference Between Projected and Actual Investment	(388,661)
- Change of Assumptions	(96,280)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,700
Pension Expense/(Income)	2,072,237
Contributions	(664,794)
Total Activity in FY 2024	1,436,852
Net Pension Liability as of June 30, 2024	**$4,237,574**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $664,794

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$174,467
2026	786,428
2027	252,733
2028	108,972
2029	166,984
Thereafter	530,608
Total	$2,020,192

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$8,794,958	$4,237,574	$562,384

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 73009
Submission Unit Name: NORTHWESTERN CONS SCHOOL

Wages: $4,999,504 **Proportionate Share:** 0.0011240

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,217,148	$1,849,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$486,018	$105,221
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	301,844	0
Change of Assumptions	456,320	180,742
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,646	94,989
Total	$1,279,828	$380,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$918,134
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	(11,952)
Total	$906,182

TRF 1996 Net Pension Liability - Unaudited

NORTHWESTERN CONS SCHOOL - 73009

Net Pension Liability as of June 30, 2023	**$1,217,148**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	209,587
- Net Difference Between Projected and Actual Investment	(167,659)
- Change of Assumptions	(40,703)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,124
Pension Expense/(Income)	906,182
Contributions	(289,460)
Total Activity in FY 2024	632,071
Net Pension Liability as of June 30, 2024	**$1,849,219**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $289,460

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$78,023
2026	345,072
2027	111,795
2028	49,053
2029	75,492
Thereafter	239,441
Total	$898,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,837,999	$1,849,219	$245,417

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 73010
Submission Unit Name: SOUTHWESTERN CONS SCHOOL DIST

Wages: $2,749,704 **Proportionate Share:** 0.0006182

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$591,736	$1,017,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$267,310	$57,872
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	166,014	0
Change of Assumptions	250,976	99,408
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,912	64,712
Total	$708,212	$221,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$504,974
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	(8,039)
Total	$496,935

TRF 1996 Net Pension Liability - Unaudited

SOUTHWESTERN CONS SCHOOL DIST - 73010

Net Pension Liability as of June 30, 2023	**$591,736**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,202
- Net Difference Between Projected and Actual Investment	(62,242)
- Change of Assumptions	(2,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,234
Pension Expense/(Income)	496,935
Contributions	(153,598)
Total Activity in FY 2024	425,334
Net Pension Liability as of June 30, 2024	**$1,017,070**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $153,598

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$41,454
2026	188,339
2027	59,877
2028	25,371
2029	39,901
Thereafter	131,278
Total	$486,220

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,110,899	$1,017,070	$134,979

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 73013
Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: $16,396,306 **Proportionate Share:** 0.0036862

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,992,015	$6,064,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,593,915	$345,076
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	989,909	0
Change of Assumptions	1,496,519	592,752
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,545	297,937
Total	$4,119,888	$1,235,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,011,055
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	(48,955)
Total	$2,962,100

TRF 1996 Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 73013

Net Pension Liability as of June 30, 2023	**$3,992,015**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	687,300
- Net Difference Between Projected and Actual Investment	(549,971)
- Change of Assumptions	(133,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,160
Pension Expense/(Income)	2,962,100
Contributions	(939,445)
Total Activity in FY 2024	2,072,568
Net Pension Liability as of June 30, 2024	**$6,064,583**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $939,445

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$246,117
2026	1,121,920
2027	360,873
2028	155,121
2029	235,410
Thereafter	764,682
Total	$2,884,123

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$12,586,860	$6,064,583	$804,853

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 73014
Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: $4,985,673 **Proportionate Share:** 0.0011209

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,180,212	$1,844,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$484,678	$104,931
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	301,012	0
Change of Assumptions	455,062	180,244
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,199	102,731
Total	$1,267,951	$387,906

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$915,602
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	(15,187)
Total	$900,415

TRF 1996 Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 73014

Net Pension Liability as of June 30, 2023	**$1,180,212**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	213,732
- Net Difference Between Projected and Actual Investment	(154,243)
- Change of Assumptions	(31,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,328
Pension Expense/(Income)	900,415
Contributions	(288,459)
Total Activity in FY 2024	663,907
Net Pension Liability as of June 30, 2024	**$1,844,119**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $288,459

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$74,537
2026	340,846
2027	107,016
2028	44,454
2029	74,423
Thereafter	238,769
Total	$880,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,827,413	$1,844,119	$244,740

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **73015**
Submission Unit Name: **BLUE RIVER CAREER PROGRAMS**

Wages: $849,834 **Proportionate Share:** 0.0001911

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$209,014	$314,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$82,632	$17,889
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	51,319	0
Change of Assumptions	77,583	30,729
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,001	36,529
Total	$217,535	$85,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$156,099
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	(5,388)
Total	$150,711

TRF 1996 Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 73015

Net Pension Liability as of June 30, 2023	**$209,014**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,342
- Net Difference Between Projected and Actual Investment	(29,306)
- Change of Assumptions	(7,459)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,096)
Pension Expense/(Income)	150,711
Contributions	(39,806)
Total Activity in FY 2024	105,386
Net Pension Liability as of June 30, 2024	**$314,400**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $39,806

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$9,912
2026	55,320
2027	15,884
2028	5,214
2029	10,080
Thereafter	35,978
Total	$132,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$652,528	$314,400	$41,725

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 74010
Submission Unit Name: SOUTH SPENCER COUNTY SCHOOL CORPORATION

Wages: $4,788,811 **Proportionate Share:** 0.0010766

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,139,474	$1,771,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$465,523	$100,784
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	289,115	0
Change of Assumptions	437,077	173,120
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,481	107,097
Total	$1,214,196	$381,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$879,416
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,454)
Total	$861,962

TRF 1996 Net Pension Liability - Unaudited

SOUTH SPENCER COUNTY SCHOOL CORPORATION - 74010

Net Pension Liability as of June 30, 2023	**$1,139,474**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	204,454
- Net Difference Between Projected and Actual Investment	(150,426)
- Change of Assumptions	(32,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,141
Pension Expense/(Income)	861,962
Contributions	(280,229)
Total Activity in FY 2024	631,762
Net Pension Liability as of June 30, 2024	**$1,771,236**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $280,229

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$68,724
2026	324,508
2027	102,408
2028	42,313
2029	67,371
Thereafter	227,871
Total	$833,195

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,676,147	$1,771,236	$235,067

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 74011
Submission Unit Name: NORTH SPENCER CO SCHOOL CORP

Wages: $8,831,492 **Proportionate Share:** 0.0019855

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,052,226	$3,266,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$858,531	$185,869
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	533,195	0
Change of Assumptions	806,071	319,274
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,425	158,613
Total	$2,227,222	$663,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,621,846
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	(27,819)
Total	$1,594,027

TRF 1996 Net Pension Liability - Unaudited

NORTH SPENCER CO SCHOOL CORP - 74011

Net Pension Liability as of June 30, 2023	**$2,052,226**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383,985
- Net Difference Between Projected and Actual Investment	(258,431)
- Change of Assumptions	(46,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,879
Pension Expense/(Income)	1,594,027
Contributions	(498,633)
Total Activity in FY 2024	1,214,344
Net Pension Liability as of June 30, 2024	**$3,266,570**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $498,633

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$131,119
2026	602,851
2027	194,160
2028	83,331
2029	129,674
Thereafter	422,331
Total	$1,563,466

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,779,668	$3,266,570	$433,519

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 75010
Submission Unit Name: OREGON DAVIS SCHOOL

Wages: $2,233,312 **Proportionate Share:** 0.0005021

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$550,237	$826,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$217,108	$47,003
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	134,836	0
Change of Assumptions	203,842	80,739
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,693	67,871
Total	$568,479	$195,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$410,138
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	(9,646)
Total	$400,492

TRF 1996 Net Pension Liability - Unaudited

OREGON DAVIS SCHOOL - 75010

Net Pension Liability as of June 30, 2023	**$550,237**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,706
- Net Difference Between Projected and Actual Investment	(77,412)
- Change of Assumptions	(19,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,613
Pension Expense/(Income)	400,492
Contributions	(126,697)
Total Activity in FY 2024	275,824
Net Pension Liability as of June 30, 2024	**$826,061**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $126,697

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$30,553
2026	149,845
2027	44,775
2028	16,749
2029	28,008
Thereafter	102,936
Total	$372,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,714,465	$826,061	$109,630

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 75011
Submission Unit Name: KNOX COMMUNITY SCHOOL CORP

Wages: $6,095,543 **Proportionate Share:** 0.0013704

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,385,967	$2,254,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$592,562	$128,287
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	368,013	0
Change of Assumptions	556,353	220,364
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,476	154,718
Total	$1,542,404	$503,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,119,405
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	(27,828)
Total	$1,091,577

TRF 1996 Net Pension Liability - Unaudited

KNOX COMMUNITY SCHOOL CORP - 75011

Net Pension Liability as of June 30, 2023	**$1,385,967**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	269,317
- Net Difference Between Projected and Actual Investment	(166,610)
- Change of Assumptions	(24,161)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,933
Pension Expense/(Income)	1,091,577
Contributions	(354,424)
Total Activity in FY 2024	868,632
Net Pension Liability as of June 30, 2024	**$2,254,599**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $354,424

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$81,870
2026	407,459
2027	125,822
2028	49,332
2029	82,522
Thereafter	292,030
Total	$1,039,035

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,679,354	$2,254,599	$299,216

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 75012
Submission Unit Name: N JUDSON-SAN PIERRE SCHOOL

Wages: $3,663,837 **Proportionate Share:** 0.0008237

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$805,095	$1,355,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$356,168	$77,109
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	221,200	0
Change of Assumptions	334,405	132,453
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,144	98,428
Total	$951,917	$307,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$672,835
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	(10,862)
Total	$661,973

TRF 1996 Net Pension Liability - Unaudited

N JUDSON-SAN PIERRE SCHOOL - 75012

Net Pension Liability as of June 30, 2023	**$805,095**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165,810
- Net Difference Between Projected and Actual Investment	(89,357)
- Change of Assumptions	(7,256)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,564
Pension Expense/(Income)	661,973
Contributions	(212,667)
Total Activity in FY 2024	550,067
Net Pension Liability as of June 30, 2024	**$1,355,162**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $212,667

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$55,073
2026	250,779
2027	78,827
2028	32,855
2029	49,687
Thereafter	176,706
Total	$643,927

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,812,597	$1,355,162	$179,849

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 76002
Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: $1,821,918 **Proportionate Share:** 0.0004096

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$463,655	$673,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$177,111	$38,344
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	109,996	0
Change of Assumptions	166,289	65,865
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,804	84,171
Total	$464,200	$188,380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$334,580
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	(13,248)
Total	$321,332

TRF 1996 Net Pension Liability - Unaudited

HAMILTON COMMUNITY SCHOOLS - 76002

Net Pension Liability as of June 30, 2023	**$463,655**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,547
- Net Difference Between Projected and Actual Investment	(68,854)
- Change of Assumptions	(20,059)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,228
Pension Expense/(Income)	321,332
Contributions	(97,970)
Total Activity in FY 2024	210,224
Net Pension Liability as of June 30, 2024	**$673,879**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $97,970

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$19,546
2026	116,867
2027	32,566
2028	9,695
2029	19,061
Thereafter	78,085
Total	$275,820

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,398,616	$673,879	$89,433

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 76004
Submission Unit Name: MSD OF STEUBEN COUNTY

Wages: $9,122,693 **Proportionate Share:** 0.0020509

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,209,856	$3,374,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$886,811	$191,991
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	550,758	0
Change of Assumptions	832,622	329,791
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,214	177,750
Total	$2,349,405	$699,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,675,268
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	(19,759)
Total	$1,655,509

TRF 1996 Net Pension Liability - Unaudited

MSD OF STEUBEN COUNTY - 76004

Net Pension Liability as of June 30, 2023	**$2,209,856**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383,970
- Net Difference Between Projected and Actual Investment	(301,672)
- Change of Assumptions	(71,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,340
Pension Expense/(Income)	1,655,509
Contributions	(545,427)
Total Activity in FY 2024	1,164,310
Net Pension Liability as of June 30, 2024	**$3,374,166**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $545,427

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$144,417
2026	631,693
2027	205,437
2028	90,966
2029	136,180
Thereafter	441,180
Total	$1,649,873

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,002,982	$3,374,166	$447,798

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 76005
Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: $4,196,653 **Proportionate Share:** 0.0009435

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,045,396	$1,552,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$407,970	$88,324
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	253,372	0
Change of Assumptions	383,041	151,718
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,501	77,194
Total	$1,078,884	$317,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$770,693
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	(9,436)
Total	$761,257

TRF 1996 Net Pension Liability - Unaudited

FREMONT COMMUNITY SCHOOLS - 76005

Net Pension Liability as of June 30, 2023	**$1,045,396**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,595
- Net Difference Between Projected and Actual Investment	(149,879)
- Change of Assumptions	(40,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42
Pension Expense/(Income)	761,257
Contributions	(236,825)
Total Activity in FY 2024	506,862
Net Pension Liability as of June 30, 2024	**$1,552,258**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $236,825

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$66,088
2026	290,253
2027	97,803
2028	45,139
2029	64,935
Thereafter	197,430
Total	$761,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,221,665	$1,552,258	$206,006

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **77011**
Submission Unit Name: **SOUTHWEST SCHOOL CORP**

Wages: $7,390,270 **Proportionate Share:** 0.0016615

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,631,808	$2,733,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$718,434	$155,538
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	446,187	0
Change of Assumptions	674,534	267,174
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,074	116,772
Total	$1,919,229	$539,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,357,188
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,291)
Total	$1,345,897

TRF 1996 Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORP - 77011

Net Pension Liability as of June 30, 2023	**$1,631,808**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	333,357
- Net Difference Between Projected and Actual Investment	(183,267)
- Change of Assumptions	(16,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,623
Pension Expense/(Income)	1,345,897
Contributions	(437,224)
Total Activity in FY 2024	1,101,713
Net Pension Liability as of June 30, 2024	**$2,733,521**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $437,224

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$121,706
2026	516,462
2027	172,686
2028	79,953
2029	117,862
Thereafter	371,076
Total	$1,379,745

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,673,341	$2,733,521	$362,776

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 77012
Submission Unit Name: NORTHEAST SCHOOL CORP

Wages: $3,124,465 **Proportionate Share:** 0.0007024

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$725,574	$1,155,597

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$303,718	$65,754
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	188,626	0
Change of Assumptions	285,159	112,948
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,864	97,300
Total	$803,367	$276,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$573,752
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	(18,209)
Total	$555,543

TRF 1996 Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORP - 77012

Net Pension Liability as of June 30, 2023	**$725,574**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,901
- Net Difference Between Projected and Actual Investment	(91,257)
- Change of Assumptions	(16,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,899
Pension Expense/(Income)	555,543
Contributions	(184,730)
Total Activity in FY 2024	430,023
Net Pension Liability as of June 30, 2024	**$1,155,597**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $184,730

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$38,016
2026	204,901
2027	62,766
2028	23,560
2029	43,764
Thereafter	154,358
Total	$527,365

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,398,408	$1,155,597	$153,364

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 78001
Submission Unit Name: SWITZERLAND COUNTY SCHOOL CORP

Wages: $5,158,521 **Proportionate Share:** 0.0011597

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,293,736	$1,907,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$501,455	$108,563
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	311,431	0
Change of Assumptions	470,814	186,483
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,312	118,253
Total	$1,305,012	$413,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$947,295
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	(17,450)
Total	$929,845

TRF 1996 Net Pension Liability - Unaudited

SWITZERLAND COUNTY SCHOOL CORP - 78001

Net Pension Liability as of June 30, 2023	**$1,293,736**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	210,908
- Net Difference Between Projected and Actual Investment	(187,615)
- Change of Assumptions	(51,852)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,450
Pension Expense/(Income)	929,845
Contributions	(300,519)
Total Activity in FY 2024	614,217
Net Pension Liability as of June 30, 2024	**$1,907,953**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $300,519

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$75,383
2026	350,916
2027	110,881
2028	46,152
2029	69,988
Thereafter	238,393
Total	$891,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,959,900	$1,907,953	$253,212

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 79001
Submission Unit Name: TIPPECANOE SCHOOL

Wages: $52,283,953 **Proportionate Share:** 0.0117543

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$12,727,257	$19,338,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,082,567	$1,100,355
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,156,553	0
Change of Assumptions	4,771,996	1,890,126
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,810	824,872
Total	$13,245,926	$3,815,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$9,601,443
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116,098)
Total	$9,485,345

TRF 1996 Net Pension Liability - Unaudited

TIPPECANOE SCHOOL - 79001

Net Pension Liability as of June 30, 2023	**$12,727,257**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,191,925
- Net Difference Between Projected and Actual Investment	(1,752,860)
- Change of Assumptions	(425,363)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,680
Pension Expense/(Income)	9,485,345
Contributions	(3,030,662)
Total Activity in FY 2024	6,611,065
Net Pension Liability as of June 30, 2024	**$19,338,322**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,030,662

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$824,802
2026	3,617,511
2027	1,185,434
2028	529,359
2029	783,007
Thereafter	2,490,460
Total	$9,430,573

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$40,136,110	$19,338,322	$2,566,461

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 79002
Submission Unit Name: LAFAYETTE SCHOOL CORP

Wages: $34,819,592 **Proportionate Share:** 0.0078280

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$8,627,585	$12,878,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,384,832	$732,803
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,102,167	0
Change of Assumptions	3,178,002	1,258,765
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,102	907,883
Total	$8,771,103	$2,899,451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$6,394,264
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	(131,675)
Total	$6,262,589

TRF 1996 Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORP - 79002

Net Pension Liability as of June 30, 2023	**$8,627,585**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,438,425
- Net Difference Between Projected and Actual Investment	(1,225,838)
- Change of Assumptions	(322,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,288
Pension Expense/(Income)	6,262,589
Contributions	(1,914,646)
Total Activity in FY 2024	4,251,139
Net Pension Liability as of June 30, 2024	**$12,878,724**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,914,646

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$494,934
2026	2,354,790
2027	725,977
2028	289,057
2029	457,692
Thereafter	1,549,202
Total	$5,871,652

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$26,729,407	$12,878,724	$1,709,184

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 79003
Submission Unit Name: WEST LAFAYETTE COMMUNITY SCHOOL CORP

Wages: $12,485,494 **Proportionate Share:** 0.0028070

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,865,143	$4,618,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,213,749	$262,772
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	753,805	0
Change of Assumptions	1,139,582	451,374
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,393	227,031
Total	$3,207,529	$941,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,292,884
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	(20,954)
Total	$2,271,930

TRF 1996 Net Pension Liability - Unaudited

WEST LAFAYETTE COMMUNITY SCHOOL CORP - 79003

Net Pension Liability as of June 30, 2023	**$2,865,143**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	547,951
- Net Difference Between Projected and Actual Investment	(351,395)
- Change of Assumptions	(56,312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,539
Pension Expense/(Income)	2,271,930
Contributions	(709,744)
Total Activity in FY 2024	1,752,969
Net Pension Liability as of June 30, 2024	**$4,618,112**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $709,744

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$203,740
2026	870,655
2027	284,606
2028	127,927
2029	186,641
Thereafter	592,783
Total	$2,266,352

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$9,584,753	$4,618,112	$612,887

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 80003
Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: $3,126,093 **Proportionate Share:** 0.0007028

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$692,875	$1,156,255

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$303,891	$65,791
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	188,733	0
Change of Assumptions	285,322	113,012
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,348	74,973
Total	$798,294	$253,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$574,079
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,858)
Total	$561,221

TRF 1996 Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 80003

Net Pension Liability as of June 30, 2023	**$692,875**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140,636
- Net Difference Between Projected and Actual Investment	(78,537)
- Change of Assumptions	(7,737)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,092
Pension Expense/(Income)	561,221
Contributions	(178,295)
Total Activity in FY 2024	463,380
Net Pension Liability as of June 30, 2024	**$1,156,255**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $178,295

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$43,398
2026	210,382
2027	67,642
2028	28,419
2029	43,741
Thereafter	150,936
Total	$544,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,399,774	$1,156,255	$153,451

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 80004
Submission Unit Name: TIPTON COMMUNITY SCHOOL CORPORATION

Wages: $5,855,488 **Proportionate Share:** 0.0013164

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,476,025	$2,165,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$569,212	$123,232
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	353,512	0
Change of Assumptions	534,430	211,681
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,082	118,105
Total	$1,492,236	$453,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,075,295
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	(15,786)
Total	$1,059,509

TRF 1996 Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORPORATION - 80004

Net Pension Liability as of June 30, 2023	**$1,476,025**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238,354
- Net Difference Between Projected and Actual Investment	(215,850)
- Change of Assumptions	(60,803)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,867
Pension Expense/(Income)	1,059,509
Contributions	(340,344)
Total Activity in FY 2024	689,733
Net Pension Liability as of June 30, 2024	**$2,165,758**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $340,344

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$89,587
2026	402,357
2027	130,239
2028	56,770
2029	86,124
Thereafter	274,141
Total	$1,039,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,494,966	$2,165,758	$287,426

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 81001
Submission Unit Name: UNION COUNTY COLLEGE CORNER JSD

Wages: $5,004,164 **Proportionate Share:** 0.0011250

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,208,131	$1,850,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$486,451	$105,315
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	302,113	0
Change of Assumptions	456,726	180,903
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,784	151,083
Total	$1,263,074	$437,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$918,951
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	(31,822)
Total	$887,129

TRF 1996 Net Pension Liability - Unaudited

UNION COUNTY COLLEGE CORNER JSD - 81001

Net Pension Liability as of June 30, 2023	**$1,208,131**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,194
- Net Difference Between Projected and Actual Investment	(163,912)
- Change of Assumptions	(38,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,859
Pension Expense/(Income)	887,129
Contributions	(291,422)
Total Activity in FY 2024	642,733
Net Pension Liability as of June 30, 2024	**$1,850,864**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $291,422

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$58,226
2026	325,513
2027	101,324
2028	38,538
2029	66,005
Thereafter	236,167
Total	$825,773

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,841,413	$1,850,864	$245,635

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 82001
Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL CORP

Wages: $91,756,116 **Proportionate Share:** 0.0206284

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$21,985,577	$33,938,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$8,919,734	$1,931,086
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	5,539,644	0
Change of Assumptions	8,374,692	3,317,107
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	606,447	1,814,971
Total	$23,440,517	$7,063,164

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$16,850,209
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	(187,925)
Total	$16,662,284

TRF 1996 Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORP - 82001

Net Pension Liability as of June 30, 2023	**$21,985,577**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,896,035
- Net Difference Between Projected and Actual Investment	(2,941,074)
- Change of Assumptions	(655,463)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	261,905
Pension Expense/(Income)	16,662,284
Contributions	(5,271,161)
Total Activity in FY 2024	11,952,526
Net Pension Liability as of June 30, 2024	**$33,938,103**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $5,271,161

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,463,328
2026	6,364,444
2027	2,038,872
2028	887,468
2029	1,322,098
Thereafter	4,301,143
Total	$16,377,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$70,437,520	$33,938,103	$4,504,053

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 83001
Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: $2,807,587 **Proportionate Share:** 0.0006312

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$626,825	$1,038,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$272,931	$59,089
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	169,505	0
Change of Assumptions	256,254	101,499
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,845	73,094
Total	$730,535	$233,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$515,593
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,520)
Total	$508,073

TRF 1996 Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 83001

Net Pension Liability as of June 30, 2023	**$626,825**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,669
- Net Difference Between Projected and Actual Investment	(72,286)
- Change of Assumptions	(8,128)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,881
Pension Expense/(Income)	508,073
Contributions	(157,576)
Total Activity in FY 2024	411,633
Net Pension Liability as of June 30, 2024	**$1,038,458**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $157,576

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$43,005
2026	192,968
2027	61,393
2028	26,165
2029	39,683
Thereafter	133,639
Total	$496,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,155,289	$1,038,458	$137,818

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 83002
Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: $6,227,893 **Proportionate Share:** 0.0014001

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,574,883	$2,303,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$605,404	$131,068
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	375,989	0
Change of Assumptions	568,411	225,140
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,933	159,404
Total	$1,578,737	$515,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,143,665
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	(26,229)
Total	$1,117,436

TRF 1996 Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 83002

Net Pension Liability as of June 30, 2023	**$1,574,883**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	252,804
- Net Difference Between Projected and Actual Investment	(231,507)
- Change of Assumptions	(65,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,499
Pension Expense/(Income)	1,117,436
Contributions	(367,683)
Total Activity in FY 2024	728,579
Net Pension Liability as of June 30, 2024	**$2,303,462**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $367,683

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$85,844
2026	418,500
2027	130,457
2028	52,307
2029	84,529
Thereafter	291,488
Total	$1,063,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,780,767	$2,303,462	$305,701

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 84001
Submission Unit Name: VIGO COUNTY SCHOOL CORP

Wages: $56,201,999 **Proportionate Share:** 0.0126352

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$13,515,188	$20,787,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,463,469	$1,182,819
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,393,114	0
Change of Assumptions	5,129,623	2,031,777
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	277,659	1,128,093
Total	$14,263,865	$4,342,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$10,321,002
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	(174,151)
Total	$10,146,851

TRF 1996 Net Pension Liability - Unaudited

VIGO COUNTY SCHOOL CORP - 84001

Net Pension Liability as of June 30, 2023	**$13,515,188**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,379,528
- Net Difference Between Projected and Actual Investment	(1,820,235)
- Change of Assumptions	(414,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251,397
Pension Expense/(Income)	10,146,851
Contributions	(3,271,004)
Total Activity in FY 2024	7,272,402
Net Pension Liability as of June 30, 2024	**$20,787,590**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,271,004

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$837,265
2026	3,839,261
2027	1,243,252
2028	538,000
2029	801,716
Thereafter	2,661,682
Total	$9,921,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$43,144,022	$20,787,590	$2,758,799

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 84002
Submission Unit Name: COVERED BRIDGE SPEC ED

Wages: $2,778,405 **Proportionate Share:** 0.0006246

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$718,404	$1,027,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$270,077	$58,471
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	167,733	0
Change of Assumptions	253,574	100,437
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,621	76,521
Total	$703,005	$235,429

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$510,202
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	(11,889)
Total	$498,313

TRF 1996 Net Pension Liability - Unaudited

COVERED BRIDGE SPEC ED - 84002

Net Pension Liability as of June 30, 2023	**$718,404**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,552
- Net Difference Between Projected and Actual Investment	(109,384)
- Change of Assumptions	(33,544)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	934
Pension Expense/(Income)	498,313
Contributions	(157,675)
Total Activity in FY 2024	309,196
Net Pension Liability as of June 30, 2024	**$1,027,600**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $157,675

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$38,110
2026	186,512
2027	57,017
2028	22,148
2029	37,675
Thereafter	126,114
Total	$467,576

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,132,753	$1,027,600	$136,377

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 85001
Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: $4,894,366 **Proportionate Share:** 0.0011003

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,328,934	$1,810,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$475,770	$103,002
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	295,480	0
Change of Assumptions	446,698	176,931
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,882	164,074
Total	$1,245,830	$444,007

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$898,775
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,922)
Total	$876,853

TRF 1996 Net Pension Liability - Unaudited

MANCHESTER COMMUNITY SCHOOLS - 85001

Net Pension Liability as of June 30, 2023	**$1,328,934**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185,833
- Net Difference Between Projected and Actual Investment	(217,143)
- Change of Assumptions	(75,562)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,217)
Pension Expense/(Income)	876,853
Contributions	(272,471)
Total Activity in FY 2024	481,293
Net Pension Liability as of June 30, 2024	**$1,810,227**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $272,471

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$66,156
2026	327,576
2027	99,054
2028	37,636
2029	62,205
Thereafter	209,196
Total	$801,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,757,073	$1,810,227	$240,242

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 85002
Submission Unit Name: MSD OF WABASH COUNTY

Wages: $8,426,541 **Proportionate Share:** 0.0018944

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,078,190	$3,116,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$819,140	$177,340
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	508,731	0
Change of Assumptions	769,086	304,625
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,973	206,544
Total	$2,115,930	$688,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,547,432
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	(34,101)
Total	$1,513,331

TRF 1996 Net Pension Liability - Unaudited

MSD OF WABASH COUNTY - 85002

Net Pension Liability as of June 30, 2023	**$2,078,190**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	349,470
- Net Difference Between Projected and Actual Investment	(292,910)
- Change of Assumptions	(75,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,393
Pension Expense/(Income)	1,513,331
Contributions	(474,217)
Total Activity in FY 2024	1,038,501
Net Pension Liability as of June 30, 2024	**$3,116,691**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $474,217

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$117,542
2026	567,634
2027	175,537
2028	69,800
2029	111,213
Thereafter	385,695
Total	$1,427,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,468,599	$3,116,691	$413,628

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 85003
Submission Unit Name: WABASH CITY SCHOOLS

Wages: $4,880,678 **Proportionate Share:** 0.0010973

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,303,078	$1,805,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$474,473	$102,722
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	294,674	0
Change of Assumptions	445,481	176,449
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,073	175,563
Total	$1,238,701	$454,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$896,324
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	(25,653)
Total	$870,671

TRF 1996 Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 85003

Net Pension Liability as of June 30, 2023	**$1,303,078**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188,453
- Net Difference Between Projected and Actual Investment	(207,976)
- Change of Assumptions	(69,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,752)
Pension Expense/(Income)	870,671
Contributions	(261,603)
Total Activity in FY 2024	502,214
Net Pension Liability as of June 30, 2024	**$1,805,292**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $261,603

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$62,181
2026	322,889
2027	97,397
2028	36,145
2029	60,915
Thereafter	204,440
Total	$783,967

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,746,829	$1,805,292	$239,587

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 85005
Submission Unit Name: HEARTLAND CAREER CENTER

Wages: $1,115,156 **Proportionate Share:** 0.0002507

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$275,825	$412,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$108,403	$23,469
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	67,324	0
Change of Assumptions	101,779	40,313
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,047	30,862
Total	$283,553	$94,644

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$204,783
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	(5,538)
Total	$199,245

TRF 1996 Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 85005

Net Pension Liability as of June 30, 2023	**$275,825**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,135
- Net Difference Between Projected and Actual Investment	(39,073)
- Change of Assumptions	(10,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,439
Pension Expense/(Income)	199,245
Contributions	(66,908)
Total Activity in FY 2024	136,630
Net Pension Liability as of June 30, 2024	**$412,455**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $66,908

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$14,531
2026	74,095
2027	22,787
2028	8,801
2029	15,152
Thereafter	53,543
Total	$188,909

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$856,038	$412,455	$54,738

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 86005
Submission Unit Name: MSD OF WARREN COUNTY

Wages: $5,963,218 **Proportionate Share:** 0.0013406

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,516,329	$2,205,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$579,676	$125,498
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	360,011	0
Change of Assumptions	544,255	215,572
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,964	114,857
Total	$1,529,906	$455,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,095,063
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	(10,914)
Total	$1,084,149

TRF 1996 Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 86005

Net Pension Liability as of June 30, 2023	**$1,516,329**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	240,883
- Net Difference Between Projected and Actual Investment	(224,898)
- Change of Assumptions	(65,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,402)
Pension Expense/(Income)	1,084,149
Contributions	(327,147)
Total Activity in FY 2024	689,243
Net Pension Liability as of June 30, 2024	**$2,205,572**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $327,147

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$96,398
2026	414,907
2027	136,906
2028	62,085
2029	91,419
Thereafter	272,264
Total	$1,073,979

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,577,599	$2,205,572	$292,710

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 87001
Submission Unit Name: WARRICK COUNTY SCHOOL CORP

Wages: $40,748,111 **Proportionate Share:** 0.0091609

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$9,557,067	$15,071,628

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$3,961,179	$857,579
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,460,110	0
Change of Assumptions	3,719,131	1,473,099
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286,335	737,449
Total	$10,426,755	$3,068,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$7,483,037
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	(99,607)
Total	$7,383,430

TRF 1996 Net Pension Liability - Unaudited

WARRICK COUNTY SCHOOL CORP - 87001

Net Pension Liability as of June 30, 2023	**$9,557,067**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,759,249
- Net Difference Between Projected and Actual Investment	(1,226,434)
- Change of Assumptions	(237,414)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,412
Pension Expense/(Income)	7,383,430
Contributions	(2,398,682)
Total Activity in FY 2024	5,514,561
Net Pension Liability as of June 30, 2024	**$15,071,628**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $2,398,682

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$633,699
2026	2,810,245
2027	914,669
2028	403,337
2029	609,578
Thereafter	1,987,100
Total	$7,358,628

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$31,280,714	$15,071,628	$2,000,212

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 88004
Submission Unit Name: EAST WASHINGTON SCHOOL

Wages: $5,075,126 **Proportionate Share:** 0.0011410

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,352,942	$1,877,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$493,369	$106,812
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	306,409	0
Change of Assumptions	463,222	183,476
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,460	164,372
Total	$1,307,460	$454,660

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$932,020
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,838)
Total	$911,182

TRF 1996 Net Pension Liability - Unaudited

EAST WASHINGTON SCHOOL - 88004

Net Pension Liability as of June 30, 2023	**$1,352,942**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196,245
- Net Difference Between Projected and Actual Investment	(215,475)
- Change of Assumptions	(71,822)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,435
Pension Expense/(Income)	911,182
Contributions	(300,319)
Total Activity in FY 2024	524,246
Net Pension Liability as of June 30, 2024	**$1,877,188**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $300,319

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$70,499
2026	341,585
2027	104,982
2028	41,302
2029	65,707
Thereafter	228,725
Total	$852,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,896,047	$1,877,188	$249,129

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 88006
Submission Unit Name: WEST WASHINGTON SCHOOL CORP

Wages: $4,255,409 **Proportionate Share:** 0.0009567

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$961,855	$1,573,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$413,678	$89,560
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	256,917	0
Change of Assumptions	388,400	153,840
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,300	76,396
Total	$1,109,295	$319,796

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$781,476
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,259)
Total	$776,217

TRF 1996 Net Pension Liability - Unaudited

WEST WASHINGTON SCHOOL CORP - 88006

Net Pension Liability as of June 30, 2023	**$961,855**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188,818
- Net Difference Between Projected and Actual Investment	(114,109)
- Change of Assumptions	(15,383)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,777
Pension Expense/(Income)	776,217
Contributions	(243,200)
Total Activity in FY 2024	612,120
Net Pension Liability as of June 30, 2024	**$1,573,975**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $243,200

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$71,321
2026	298,630
2027	100,885
2028	47,485
2029	66,461
Thereafter	204,717
Total	$789,499

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,266,738	$1,573,975	$208,888

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 88008
Submission Unit Name: SALEM COMMUNITY SCHOOLS

Wages: $6,949,337 **Proportionate Share:** 0.0015623

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,698,293	$2,570,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$675,540	$146,252
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	419,547	0
Change of Assumptions	634,261	251,222
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,467	212,749
Total	$1,754,815	$610,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,276,157
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	(33,660)
Total	$1,242,497

TRF 1996 Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS - 88008

Net Pension Liability as of June 30, 2023	**$1,698,293**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	290,396
- Net Difference Between Projected and Actual Investment	(235,553)
- Change of Assumptions	(58,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,970
Pension Expense/(Income)	1,242,497
Contributions	(387,017)
Total Activity in FY 2024	872,023
Net Pension Liability as of June 30, 2024	**$2,570,316**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $387,017

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$91,397
2026	462,586
2027	140,242
2028	53,041
2029	87,418
Thereafter	309,908
Total	$1,144,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,334,613	$2,570,316	$341,116

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 88010
Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOP

Wages: $168,405 **Proportionate Share:** 0.0000379

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$45,301	$62,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$16,388	$3,548
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,178	0
Change of Assumptions	15,387	6,094
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,687	142,016
Total	$53,640	$151,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$30,958
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	(26,913)
Total	$4,045

TRF 1996 Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOP - 88010

Net Pension Liability as of June 30, 2023	**$45,301**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,468
- Net Difference Between Projected and Actual Investment	(7,296)
- Change of Assumptions	(2,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,418
Pension Expense/(Income)	4,045
Contributions	(10,104)
Total Activity in FY 2024	17,053
Net Pension Liability as of June 30, 2024	**$62,354**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $10,104

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	($23,878)
2026	(14,880)
2027	(25,848)
2028	(27,958)
2029	(12,929)
Thereafter	7,475
Total	($98,018)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$129,413	$62,354	$8,275

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 89001
Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: $7,752,988 **Proportionate Share:** 0.0017430

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,809,644	$2,867,606

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$753,674	$163,167
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	468,073	0
Change of Assumptions	707,621	280,279
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,646	110,838
Total	$1,992,014	$554,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,423,761
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	(9,009)
Total	$1,414,752

TRF 1996 Net Pension Liability - Unaudited

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 89001

Net Pension Liability as of June 30, 2023	**$1,809,644**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335,952
- Net Difference Between Projected and Actual Investment	(229,979)
- Change of Assumptions	(42,902)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,866
Pension Expense/(Income)	1,414,752
Contributions	(447,727)
Total Activity in FY 2024	1,057,962
Net Pension Liability as of June 30, 2024	**$2,867,606**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $447,727

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$130,513
2026	544,629
2027	180,759
2028	83,475
2029	121,809
Thereafter	376,545
Total	$1,437,730

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$5,951,630	$2,867,606	$380,571

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 89002
Submission Unit Name: NETTLE CREEK SCHOOL

Wages: $4,241,615 **Proportionate Share:** 0.0009536

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$985,972	$1,568,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$412,337	$89,269
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	256,084	0
Change of Assumptions	387,141	153,342
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,383	89,080
Total	$1,127,945	$331,691

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$778,944
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	(8,780)
Total	$770,164

TRF 1996 Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL - 89002

Net Pension Liability as of June 30, 2023	**$985,972**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	184,376
- Net Difference Between Projected and Actual Investment	(124,245)
- Change of Assumptions	(22,410)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,515
Pension Expense/(Income)	770,164
Contributions	(254,497)
Total Activity in FY 2024	582,903
Net Pension Liability as of June 30, 2024	**$1,568,875**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $254,497

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$67,555
2026	294,118
2027	100,973
2028	47,743
2029	71,644
Thereafter	214,221
Total	$796,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,256,153	$1,568,875	$208,211

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 89003
Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: $5,195,811 **Proportionate Share:** 0.0011681

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,250,499	$1,921,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$505,087	$109,349
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	313,687	0
Change of Assumptions	474,224	187,834
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,024	111,643
Total	$1,337,022	$408,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$954,157
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	(12,350)
Total	$941,807

TRF 1996 Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 89003

Net Pension Liability as of June 30, 2023	**$1,250,499**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	219,836
- Net Difference Between Projected and Actual Investment	(168,681)
- Change of Assumptions	(38,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,954
Pension Expense/(Income)	941,807
Contributions	(309,084)
Total Activity in FY 2024	671,274
Net Pension Liability as of June 30, 2024	**$1,921,773**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $309,084

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$81,156
2026	358,698
2027	114,520
2028	49,314
2029	74,288
Thereafter	250,220
Total	$928,196

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,988,582	$1,921,773	$255,046

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 89004
Submission Unit Name: RICHMOND COMMUNITY SCHOOL

Wages: $19,132,238 **Proportionate Share:** 0.0043013

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$4,576,581	$7,076,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,859,885	$402,658
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,155,091	0
Change of Assumptions	1,746,236	691,662
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,590	701,177
Total	$4,790,802	$1,795,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,513,496
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	(118,408)
Total	$3,395,088

TRF 1996 Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOL - 89004

Net Pension Liability as of June 30, 2023	**$4,576,581**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	813,459
- Net Difference Between Projected and Actual Investment	(610,280)
- Change of Assumptions	(134,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,142
Pension Expense/(Income)	3,395,088
Contributions	(1,005,767)
Total Activity in FY 2024	2,499,972
Net Pension Liability as of June 30, 2024	**$7,076,553**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,005,767

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$225,900
2026	1,247,854
2027	362,997
2028	122,913
2029	221,855
Thereafter	813,786
Total	$2,995,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$14,687,174	$7,076,553	$939,156

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 89005
Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: $2,991,141 **Proportionate Share:** 0.0006725

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$743,607	$1,106,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$290,789	$62,955
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	180,596	0
Change of Assumptions	273,021	108,140
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,809	105,449
Total	$751,215	$276,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$549,328
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	(17,703)
Total	$531,625

TRF 1996 Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 89005

Net Pension Liability as of June 30, 2023	**$743,607**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,234
- Net Difference Between Projected and Actual Investment	(106,243)
- Change of Assumptions	(28,348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,966
Pension Expense/(Income)	531,625
Contributions	(170,436)
Total Activity in FY 2024	362,798
Net Pension Liability as of June 30, 2024	**$1,106,405**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $170,436

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$36,120
2026	195,900
2027	56,243
2028	18,708
2029	33,731
Thereafter	133,969
Total	$474,671

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,296,311	$1,106,405	$146,835

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 90001
Submission Unit Name: BLUFFTON-HARRISON MSD

Wages: $8,196,758 **Proportionate Share:** 0.0018428

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,898,833	$3,031,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$796,828	$172,510
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	494,874	0
Change of Assumptions	748,138	296,328
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,598	170,706
Total	$2,090,438	$639,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,505,282
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	(19,497)
Total	$1,485,785

TRF 1996 Net Pension Liability - Unaudited

BLUFFTON-HARRISON MSD - 90001

Net Pension Liability as of June 30, 2023	**$1,898,833**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	357,217
- Net Difference Between Projected and Actual Investment	(237,582)
- Change of Assumptions	(41,610)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,703
Pension Expense/(Income)	1,485,785
Contributions	(437,548)
Total Activity in FY 2024	1,132,965
Net Pension Liability as of June 30, 2024	**$3,031,798**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $437,548

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$128,014
2026	565,838
2027	182,050
2028	79,201
2029	117,960
Thereafter	377,831
Total	$1,450,894

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$6,292,406	$3,031,798	$402,361

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 90002
Submission Unit Name: NORWELL COMMUNITY SCHOOLS

Wages: $9,620,618 **Proportionate Share:** 0.0021629

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,291,006	$3,558,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$935,239	$202,476
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	580,835	0
Change of Assumptions	878,091	347,801
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,958	199,266
Total	$2,457,123	$749,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,766,754
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	(25,644)
Total	$1,741,110

TRF 1996 Net Pension Liability - Unaudited

NORWELL COMMUNITY SCHOOLS - 90002

Net Pension Liability as of June 30, 2023	**$2,291,006**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	410,497
- Net Difference Between Projected and Actual Investment	(302,898)
- Change of Assumptions	(65,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,247
Pension Expense/(Income)	1,741,110
Contributions	(559,494)
Total Activity in FY 2024	1,267,424
Net Pension Liability as of June 30, 2024	**$3,558,430**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $559,494

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$147,488
2026	661,374
2027	211,620
2028	90,891
2029	139,714
Thereafter	456,493
Total	$1,707,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,385,416	$3,558,430	$472,253

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 90003
Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: $3,324,781 **Proportionate Share:** 0.0007475

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$831,385	$1,229,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$323,219	$69,976
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	200,737	0
Change of Assumptions	303,469	120,200
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,179	82,917
Total	$867,604	$273,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$610,592
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	(6,243)
Total	$604,349

TRF 1996 Net Pension Liability - Unaudited

SOUTHERN WELLS COMMUNITY SCHOOLS - 90003

Net Pension Liability as of June 30, 2023	**$831,385**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,296
- Net Difference Between Projected and Actual Investment	(119,961)
- Change of Assumptions	(32,770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,457)
Pension Expense/(Income)	604,349
Contributions	(184,046)
Total Activity in FY 2024	398,411
Net Pension Liability as of June 30, 2024	**$1,229,796**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $184,046

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$53,594
2026	231,195
2027	76,384
2028	34,658
2029	49,488
Thereafter	149,192
Total	$594,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,552,406	$1,229,796	$163,211

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 91005
Submission Unit Name: NORTH WHITE SCHOOL

Wages: $3,713,819 **Proportionate Share:** 0.0008349

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$877,663	$1,373,588

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$361,011	$78,157
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	224,208	0
Change of Assumptions	338,952	134,254
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,948	78,534
Total	$952,119	$290,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$681,984
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,046)
Total	$672,938

TRF 1996 Net Pension Liability - Unaudited

NORTH WHITE SCHOOL - 91005

Net Pension Liability as of June 30, 2023	**$877,663**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,397
- Net Difference Between Projected and Actual Investment	(114,342)
- Change of Assumptions	(23,367)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,899
Pension Expense/(Income)	672,938
Contributions	(208,600)
Total Activity in FY 2024	495,925
Net Pension Liability as of June 30, 2024	**$1,373,588**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $208,600

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$57,786
2026	256,150
2027	82,757
2028	36,159
2029	53,863
Thereafter	174,459
Total	$661,174

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,850,841	$1,373,588	$182,294

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 91006
Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: $9,591,719 **Proportionate Share:** 0.0021564

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,276,340	$3,547,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$932,429	$201,867
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	579,089	0
Change of Assumptions	875,453	346,755
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,623	240,023
Total	$2,418,594	$788,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,761,445
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	(38,495)
Total	$1,722,950

TRF 1996 Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 91006

Net Pension Liability as of June 30, 2023	**$2,276,340**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	410,359
- Net Difference Between Projected and Actual Investment	(298,987)
- Change of Assumptions	(62,819)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,838
Pension Expense/(Income)	1,722,950
Contributions	(523,945)
Total Activity in FY 2024	1,271,396
Net Pension Liability as of June 30, 2024	**$3,547,736**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $523,945

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$134,118
2026	646,462
2027	202,752
2028	82,395
2029	129,760
Thereafter	434,462
Total	$1,629,949

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,363,221	$3,547,736	$470,833

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 91009
Submission Unit Name: TRI COUNTY SCHOOL

Wages: $4,142,150 **Proportionate Share:** 0.0009312

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$905,257	$1,532,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$402,651	$87,172
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	250,069	0
Change of Assumptions	378,047	149,740
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,378	95,840
Total	$1,069,145	$332,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$760,646
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	(11,192)
Total	$749,454

TRF 1996 Net Pension Liability - Unaudited

TRI COUNTY SCHOOL - 91009

Net Pension Liability as of June 30, 2023	**$905,257**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	188,141
- Net Difference Between Projected and Actual Investment	(99,125)
- Change of Assumptions	(6,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,285
Pension Expense/(Income)	749,454
Contributions	(227,063)
Total Activity in FY 2024	626,765
Net Pension Liability as of June 30, 2024	**$1,532,022**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $227,063

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$63,350
2026	284,598
2027	93,011
2028	41,046
2029	60,548
Thereafter	193,840
Total	$736,393

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,179,666	$1,532,022	$203,320

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 91010
Submission Unit Name: FRONTIER SCHOOL

Wages: $3,001,795 **Proportionate Share:** 0.0006749

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$751,429	$1,110,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$291,827	$63,179
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	181,241	0
Change of Assumptions	273,995	108,526
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,264	86,631
Total	$759,327	$258,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$551,289
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,497)
Total	$537,792

TRF 1996 Net Pension Liability - Unaudited

FRONTIER SCHOOL - 91010

Net Pension Liability as of June 30, 2023	**$751,429**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,948
- Net Difference Between Projected and Actual Investment	(108,615)
- Change of Assumptions	(29,793)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,802)
Pension Expense/(Income)	537,792
Contributions	(159,605)
Total Activity in FY 2024	358,925
Net Pension Liability as of June 30, 2024	**$1,110,354**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $159,605

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$40,527
2026	200,875
2027	61,943
2028	24,274
2029	40,311
Thereafter	133,061
Total	$500,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,304,507	$1,110,354	$147,359

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 92014
Submission Unit Name: SMITH GREEN SCHOOLS

Wages: $4,203,058 **Proportionate Share:** 0.0009449

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,046,482	$1,554,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$408,575	$88,455
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	253,748	0
Change of Assumptions	383,609	151,943
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,071	124,585
Total	$1,059,003	$364,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$771,837
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	(22,448)
Total	$749,389

TRF 1996 Net Pension Liability - Unaudited

SMITH GREEN SCHOOLS - 92014

Net Pension Liability as of June 30, 2023	**$1,046,482**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,916
- Net Difference Between Projected and Actual Investment	(149,922)
- Change of Assumptions	(40,267)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,745
Pension Expense/(Income)	749,389
Contributions	(231,782)
Total Activity in FY 2024	508,079
Net Pension Liability as of June 30, 2024	**$1,554,561**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $231,782

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$53,192
2026	277,690
2027	84,272
2028	31,532
2029	55,788
Thereafter	191,546
Total	$694,020

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,226,446	$1,554,561	$206,312

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 92016
Submission Unit Name: WHITLEY COUNTY CONS

Wages: $14,882,752 **Proportionate Share:** 0.0033459

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,303,377	$5,504,717

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,446,769	$313,220
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	898,523	0
Change of Assumptions	1,358,364	538,030
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,269	332,918
Total	$3,823,925	$1,184,168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,733,082
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	(44,922)
Total	$2,688,160

TRF 1996 Net Pension Liability - Unaudited

WHITLEY COUNTY CONS - 92016

Net Pension Liability as of June 30, 2023	**$3,303,377**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	668,878
- Net Difference Between Projected and Actual Investment	(375,722)
- Change of Assumptions	(38,063)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,593
Pension Expense/(Income)	2,688,160
Contributions	(809,506)
Total Activity in FY 2024	2,201,340
Net Pension Liability as of June 30, 2024	**$5,504,717**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $809,506

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$222,911
2026	1,017,863
2027	328,507
2028	141,756
2029	224,597
Thereafter	704,123
Total	$2,639,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$11,424,875	$5,504,717	$730,552

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97001
Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: $1,075,704 **Proportionate Share:** 0.0002418

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$242,691	$397,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$104,554	$22,636
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	64,934	0
Change of Assumptions	98,166	38,882
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,977	33,316
Total	$283,631	$94,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$197,513
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,261)
Total	$193,252

TRF 1996 Net Pension Liability - Unaudited

COMMUNITY MONTESSORI SCHOOL - 97001

Net Pension Liability as of June 30, 2023	**$242,691**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,779
- Net Difference Between Projected and Actual Investment	(28,682)
- Change of Assumptions	(3,781)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,096
Pension Expense/(Income)	193,252
Contributions	(64,543)
Total Activity in FY 2024	155,121
Net Pension Liability as of June 30, 2024	**$397,812**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $64,543

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$15,093
2026	72,541
2027	21,621
2028	8,120
2029	16,578
Thereafter	54,844
Total	$188,797

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$825,648	$397,812	$52,795

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97002
Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: $5,798,946 **Proportionate Share:** 0.0013037

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$1,455,168	$2,144,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$563,721	$122,043
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	350,102	0
Change of Assumptions	529,275	209,639
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,286	114,174
Total	$1,529,384	$445,856

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,064,921
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	(7,874)
Total	$1,057,047

TRF 1996 Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 97002

Net Pension Liability as of June 30, 2023	**$1,455,168**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,986
- Net Difference Between Projected and Actual Investment	(211,214)
- Change of Assumptions	(58,496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,309
Pension Expense/(Income)	1,057,047
Contributions	(347,936)
Total Activity in FY 2024	689,696
Net Pension Liability as of June 30, 2024	**$2,144,864**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $347,936

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$96,484
2026	406,235
2027	137,946
2028	65,167
2029	93,406
Thereafter	284,290
Total	$1,083,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$4,451,600	$2,144,864	$284,653

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97003
Submission Unit Name: NEW COMMUNITY 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	4,375	34,797
Total	$4,375	$34,797

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	(6,019)
Total	($6,019)

TRF 1996 Net Pension Liability - Unaudited

NEW COMMUNITY SCHOOL - 97003

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	6,019
Pension Expense/(Income)	(6,019)
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	($6,019)
2026	(6,022)
2027	(5,316)
2028	(5,310)
2029	(4,803)
Thereafter	(2,952)
Total	($30,422)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97006
Submission Unit Name: SIGNATURE CHARTER SCHOOL

Wages: $1,747,364 **Proportionate Share:** 0.0003928

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$438,451	$646,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$169,847	$36,771
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	105,484	0
Change of Assumptions	159,468	63,163
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,186	40,794
Total	$456,985	$140,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$320,857
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,300)
Total	$316,557

TRF 1996 Net Pension Liability - Unaudited

SIGNATURE CHARTER SCHOOL - 97006

Net Pension Liability as of June 30, 2023	**$438,451**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,401
- Net Difference Between Projected and Actual Investment	(63,644)
- Change of Assumptions	(17,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,946
Pension Expense/(Income)	316,557
Contributions	(104,842)
Total Activity in FY 2024	207,789
Net Pension Liability as of June 30, 2024	**$646,240**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $104,842

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$27,146
2026	120,466
2027	39,498
2028	17,572
2029	26,478
Thereafter	85,097
Total	$316,257

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,341,251	$646,240	$85,765

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97007**
Submission Unit Name: **OPTIONS CHARTER SCHOOL CARMEL**

Wages: $3,220,743 **Proportionate Share:** 0.0007241

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$666,151	$1,191,298

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$313,101	$67,785
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	194,453	0
Change of Assumptions	293,969	116,437
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,360	12,376
Total	$902,883	$196,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$591,478
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	12,851
Total	$604,329

TRF 1996 Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL CARMEL - 97007

Net Pension Liability as of June 30, 2023	**$666,151**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	151,611
- Net Difference Between Projected and Actual Investment	(62,508)
- Change of Assumptions	4,430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,530
Pension Expense/(Income)	604,329
Contributions	(193,245)
Total Activity in FY 2024	525,147
Net Pension Liability as of June 30, 2024	**$1,191,298**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $193,245

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$70,814
2026	242,857
2027	92,721
2028	52,300
2029	68,711
Thereafter	178,882
Total	$706,285

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,472,504	$1,191,298	$158,102

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97008
Submission Unit Name: IRVINGTON COMMUNITY SCH

Wages: $748,545 **Proportionate Share:** 0.0001683

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$394,020	$276,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$72,773	$15,755
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,196	0
Change of Assumptions	68,326	27,063
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,139	89,353
Total	$209,434	$132,171

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$137,475
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,895)
Total	$126,580

TRF 1996 Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCH - 97008

Net Pension Liability as of June 30, 2023	**$394,020**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,593
- Net Difference Between Projected and Actual Investment	(106,793)
- Change of Assumptions	(61,124)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,862)
Pension Expense/(Income)	126,580
Contributions	(45,525)
Total Activity in FY 2024	(117,131)
Net Pension Liability as of June 30, 2024	**$276,889**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $45,525

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$2,577
2026	42,558
2027	9,140
2028	(257)
2029	2,700
Thereafter	20,545
Total	$77,263

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$574,675	$276,889	$36,747

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97009
Submission Unit Name: FLANNER HOUSE ELEMENTARY SCH

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	4,618	19,678
Total	$4,618	$19,678

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	(3,479)
Total	($3,479)

TRF 1996 Net Pension Liability - Unaudited

FLANNER HOUSE ELEMENTARY SCH - 97009

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	3,479
Pension Expense/(Income)	(3,479)
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	($3,479)
2026	(3,487)
2027	(4,045)
2028	(4,049)
2029	0
Thereafter	0
Total	($15,060)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97010
Submission Unit Name: FALL CREEK 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	3,205	37,654
Total	$3,205	$37,654

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	(12,236)
Total	($12,236)

TRF 1996 Net Pension Liability - Unaudited

FALL CREEK ACADEMY - 97010

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	12,236
Pension Expense/(Income)	(12,236)
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	($12,236)
2026	(12,231)
2027	(4,240)
2028	(4,243)
2029	(1,499)
Thereafter	0
Total	($34,449)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97011
Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: $1,006,852 **Proportionate Share:** 0.0002264

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$191,415	$372,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$97,896	$21,194
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,798	0
Change of Assumptions	91,914	36,406
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,249	210,182
Total	$286,857	$267,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$184,934
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,431)
Total	$152,503

TRF 1996 Net Pension Liability - Unaudited

THEA BOWMAN LEADERSHIP ACADEMY - 97011

Net Pension Liability as of June 30, 2023	**$191,415**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,777
- Net Difference Between Projected and Actual Investment	(13,038)
- Change of Assumptions	5,768
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,462
Pension Expense/(Income)	152,503
Contributions	(60,411)
Total Activity in FY 2024	181,061
Net Pension Liability as of June 30, 2024	**$372,476**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $60,411

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	($14,306)
2026	39,481
2027	(8,131)
2028	(20,764)
2029	(16,677)
Thereafter	39,472
Total	$19,075

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$773,063	$372,476	$49,433

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97012
Submission Unit Name: VERITAS 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	6,522	30,184
Total	$6,522	$30,184

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	(5,699)
Total	($5,699)

TRF 1996 Net Pension Liability - Unaudited

VERITAS ACADEMY - 97012

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	5,699
Pension Expense/(Income)	(5,699)
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	($5,699)
2026	(5,703)
2027	(5,420)
2028	(5,416)
2029	(1,974)
Thereafter	550
Total	($23,662)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97016**
Submission Unit Name: **AREA 30 CAREER CENTER**

Wages: $974,158 **Proportionate Share:** 0.0002190

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$225,418	$360,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$94,696	$20,501
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	58,811	0
Change of Assumptions	88,909	35,216
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,591	32,106
Total	$252,007	$87,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$178,889
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,866)
Total	$174,023

TRF 1996 Net Pension Liability - Unaudited

AREA 30 CAREER CENTER - 97016

Net Pension Liability as of June 30, 2023	**$225,418**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,486
- Net Difference Between Projected and Actual Investment	(28,142)
- Change of Assumptions	(4,882)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,847
Pension Expense/(Income)	174,023
Contributions	(58,448)
Total Activity in FY 2024	134,884
Net Pension Liability as of June 30, 2024	**$360,302**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $58,448

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$12,664
2026	64,694
2027	20,186
2028	7,963
2029	12,362
Thereafter	46,315
Total	$164,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$747,795	$360,302	$47,817

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97017**
Submission Unit Name: **KIPP INDIANAPOLIS COLLEGE PREP**

Wages: $631,134 **Proportionate Share:** 0.0001419

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$145,680	$233,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$61,358	$13,284
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	38,106	0
Change of Assumptions	57,608	22,818
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,862	17,492
Total	$182,934	$53,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$115,910
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	1,668
Total	$117,578

TRF 1996 Net Pension Liability - Unaudited

KIPP INDIANAPOLIS COLLEGE PREP - 97017

Net Pension Liability as of June 30, 2023	**$145,680**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,581
- Net Difference Between Projected and Actual Investment	(18,089)
- Change of Assumptions	(3,065)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,639
Pension Expense/(Income)	117,578
Contributions	(37,868)
Total Activity in FY 2024	87,776
Net Pension Liability as of June 30, 2024	**$233,456**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $37,868

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$13,026
2026	46,739
2027	16,736
2028	8,819
2029	12,262
Thereafter	31,758
Total	$129,340

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$484,530	$233,456	$30,983

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97018
Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: $17,480 **Proportionate Share:** 0.0000039

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$91,797	$6,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,686	$365
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,047	0
Change of Assumptions	1,583	627
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,209	41,151
Total	$11,525	$42,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$3,186
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,536)
Total	($2,350)

TRF 1996 Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 97018

Net Pension Liability as of June 30, 2023	**$91,797**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,592)
- Net Difference Between Projected and Actual Investment	(34,363)
- Change of Assumptions	(22,898)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,129)
Pension Expense/(Income)	(2,350)
Contributions	(1,049)
Total Activity in FY 2024	(85,381)
Net Pension Liability as of June 30, 2024	**$6,416**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,049

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	($5,226)
2026	(4,296)
2027	(4,888)
2028	(5,104)
2029	(5,143)
Thereafter	(5,961)
Total	($30,618)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$13,317	$6,416	$852

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97019
Submission Unit Name: GOODWILL EDUCATION INITIATIVES, INC

Wages: $9,690,570 **Proportionate Share:** 0.0021786

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$2,107,739	$3,584,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$942,028	$203,945
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	585,051	0
Change of Assumptions	884,465	350,325
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,041	216,754
Total	$2,585,585	$771,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$1,779,579
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	(8,193)
Total	$1,771,386

TRF 1996 Net Pension Liability - Unaudited

GOODWILL EDUCATION INITIATIVES, INC - 97019

Net Pension Liability as of June 30, 2023	**$2,107,739**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	441,597
- Net Difference Between Projected and Actual Investment	(227,988)
- Change of Assumptions	(13,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,703
Pension Expense/(Income)	1,771,386
Contributions	(577,612)
Total Activity in FY 2024	1,476,521
Net Pension Liability as of June 30, 2024	**$3,584,260**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $577,612

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$166,199
2026	683,819
2027	226,223
2028	104,629
2029	151,242
Thereafter	482,449
Total	$1,814,561

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$7,439,025	$3,584,260	$475,681

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97020
Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC

Wages: $3,757,973 **Proportionate Share:** 0.0008449

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$967,722	$1,390,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$365,335	$79,094
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	226,893	0
Change of Assumptions	343,011	135,862
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,807	68,547
Total	$999,046	$283,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$690,153
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(791)
Total	$689,362

TRF 1996 Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC - 97020

Net Pension Liability as of June 30, 2023	**$967,722**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150,115
- Net Difference Between Projected and Actual Investment	(146,396)
- Change of Assumptions	(44,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,561)
Pension Expense/(Income)	689,362
Contributions	(224,885)
Total Activity in FY 2024	422,318
Net Pension Liability as of June 30, 2024	**$1,390,040**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $224,885

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$66,838
2026	267,589
2027	91,717
2028	44,555
2029	60,906
Thereafter	183,938
Total	$715,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,884,987	$1,390,040	$184,477

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97021
Submission Unit Name: CHARLES A TINDLEY ACCELERATED SCH

Wages: $238,686 **Proportionate Share:** 0.0000537

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$52,253	$88,348

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$23,220	$5,027
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	14,421	0
Change of Assumptions	21,801	8,635
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,236	253,983
Total	$101,678	$267,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$43,865
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,953)
Total	$3,912

TRF 1996 Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED SCH - 97021

Net Pension Liability as of June 30, 2023	**$52,253**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,843
- Net Difference Between Projected and Actual Investment	(5,735)
- Change of Assumptions	(412)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,808
Pension Expense/(Income)	3,912
Contributions	(14,321)
Total Activity in FY 2024	36,095
Net Pension Liability as of June 30, 2024	**$88,348**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $14,321

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	($35,653)
2026	(22,901)
2027	(32,191)
2028	(35,190)
2029	(33,347)
Thereafter	(6,685)
Total	($165,967)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$183,363	$88,348	$11,725

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97022
Submission Unit Name: JOSHUA ACADEMY INC

Wages: $1,217,365 **Proportionate Share:** 0.0002737

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$288,752	$450,295

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$118,348	$25,622
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	73,501	0
Change of Assumptions	111,116	44,012
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,405	24,543
Total	$318,370	$94,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$223,571
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	(2,326)
Total	$221,245

TRF 1996 Net Pension Liability - Unaudited

JOSHUA ACADEMY INC - 97022

Net Pension Liability as of June 30, 2023	**$288,752**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,109
- Net Difference Between Projected and Actual Investment	(37,882)
- Change of Assumptions	(7,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,042
Pension Expense/(Income)	221,245
Contributions	(73,042)
Total Activity in FY 2024	161,543
Net Pension Liability as of June 30, 2024	**$450,295**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $73,042

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$19,585
2026	84,607
2027	27,814
2028	12,541
2029	19,250
Thereafter	60,396
Total	$224,193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$934,573	$450,295	$59,760

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97025
Submission Unit Name: FOUNTAIN SQUARE 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	3,456	38,572
Total	$3,456	$38,572

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	(10,556)
Total	($10,556)

TRF 1996 Net Pension Liability - Unaudited

FOUNTAIN SQUARE ACADEMY - 97025

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	10,556
Pension Expense/(Income)	(10,556)
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	($10,556)
2026	(10,560)
2027	(4,695)
2028	(4,697)
2029	(4,608)
Thereafter	0
Total	($35,116)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97026
Submission Unit Name: 21ST CENTURY CHARTER SCHOOL AT GARY

Wages: $3,774,733 **Proportionate Share:** 0.0008486

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$951,752	$1,396,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$366,935	$79,440
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	227,887	0
Change of Assumptions	344,514	136,457
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,422	85,930
Total	$1,004,758	$301,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$693,175
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,630)
Total	$691,545

TRF 1996 Net Pension Liability - Unaudited

21ST CENTURY CHARTER SCHOOL AT GARY - 97026

Net Pension Liability as of June 30, 2023	**$951,752**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,616
- Net Difference Between Projected and Actual Investment	(139,242)
- Change of Assumptions	(39,260)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,200
Pension Expense/(Income)	691,545
Contributions	(226,484)
Total Activity in FY 2024	444,375
Net Pension Liability as of June 30, 2024	**$1,396,127**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $226,484

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$66,293
2026	267,908
2027	88,410
2028	41,043
2029	59,334
Thereafter	179,943
Total	$702,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,897,621	$1,396,127	$185,285

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97028
Submission Unit Name: KENNETH A. CHRISTMON STEMM 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	91	0
Total	$91	$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	46
Total	$46

TRF 1996 Net Pension Liability - Unaudited

KENNETH A. CHRISTMON STEMM ACADEMY - 97028

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	(46)
Pension Expense/(Income)	46
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	$46
2026	45
2027	0
2028	0
2029	0
Thereafter	0
Total	$91

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97029
Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY

Wages: $1,611,395 **Proportionate Share:** 0.0003623

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$377,942	$596,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$156,659	$33,916
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	97,294	0
Change of Assumptions	147,086	58,259
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,252	31,959
Total	$418,291	$124,134

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$295,943
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	(3,842)
Total	$292,101

TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY - 97029

Net Pension Liability as of June 30, 2023	**$377,942**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,580
- Net Difference Between Projected and Actual Investment	(48,493)
- Change of Assumptions	(9,383)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,998
Pension Expense/(Income)	292,101
Contributions	(96,684)
Total Activity in FY 2024	218,119
Net Pension Liability as of June 30, 2024	**$596,061**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $96,684

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$25,159
2026	111,236
2027	36,660
2028	16,442
2029	24,895
Thereafter	79,765
Total	$294,157

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,237,106	$596,061	$79,105

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Submission Unit #: 97030
Submission Unit Name: AVONDALE MEADOWS ACADEMY, INC

Wages: $2,611,341 **Proportionate Share:** 0.0005871

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$644,967	$965,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$253,862	$54,960
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	157,662	0
Change of Assumptions	238,350	94,407
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,609	69,656
Total	$712,483	$219,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$479,570
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	(3,219)
Total	$476,351

TRF 1996 Net Pension Liability - Unaudited

AVONDALE MEADOWS ACADEMY, INC - 97030

Net Pension Liability as of June 30, 2023	**$644,967**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,177
- Net Difference Between Projected and Actual Investment	(91,128)
- Change of Assumptions	(23,655)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,873
Pension Expense/(Income)	476,351
Contributions	(156,681)
Total Activity in FY 2024	320,937
Net Pension Liability as of June 30, 2024	**$965,904**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $156,681

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$43,775
2026	183,265
2027	64,573
2028	31,808
2029	40,946
Thereafter	129,093
Total	$493,460

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,004,706	$965,904	$128,189

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Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 97033
Submission Unit Name: KIPP LEAD COLLEGE PREP 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	218	0
Total	$218	$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	107
Total	$107

TRF 1996 Net Pension Liability - Unaudited

KIPP LEAD COLLEGE PREP CHARTER SCHOOL - 97033

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	(107)
Pension Expense/(Income)	107
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	$107
2026	111
2027	0
2028	0
2029	0
Thereafter	0
Total	$218

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

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Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: **97034**
Submission Unit Name: **HOPE ACADEMY**

Wages: $351,846 **Proportionate Share:** 0.0000791

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$79,738	$130,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$34,203	$7,405
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	21,242	0
Change of Assumptions	32,113	12,720
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,079	16,452
Total	$99,637	$36,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$64,612
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	(1,088)
Total	$63,524

TRF 1996 Net Pension Liability - Unaudited

HOPE ACADEMY - 97034

Net Pension Liability as of June 30, 2023	**$79,738**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,582
- Net Difference Between Projected and Actual Investment	(9,516)
- Change of Assumptions	(1,327)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,246
Pension Expense/(Income)	63,524
Contributions	(21,111)
Total Activity in FY 2024	50,398
Net Pension Liability as of June 30, 2024	**$130,136**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $21,111

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$5,243
2026	24,039
2027	7,655
2028	3,244
2029	5,408
Thereafter	17,471
Total	$63,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$270,094	$130,136	$17,271

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Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 97036
Submission Unit Name: HERRON HIGH SCHOOL

Wages: $801,995 **Proportionate Share:** 0.0001803

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$194,022	$296,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$77,962	$16,878
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	48,419	0
Change of Assumptions	73,198	28,993
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,981	14,423
Total	$213,560	$60,294

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$147,277
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	(1,214)
Total	$146,063

TRF 1996 Net Pension Liability - Unaudited

HERRON HIGH SCHOOL - 97036

Net Pension Liability as of June 30, 2023	**$194,022**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,792
- Net Difference Between Projected and Actual Investment	(26,423)
- Change of Assumptions	(6,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,493
Pension Expense/(Income)	146,063
Contributions	(48,102)
Total Activity in FY 2024	102,610
Net Pension Liability as of June 30, 2024	**$296,632**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $48,102

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$13,220
2026	56,057
2027	19,499
2028	9,437
2029	14,552
Thereafter	40,501
Total	$153,266

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$615,651	$296,632	$39,367

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: 97037
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	38,475	33,886
Total	$38,475	$33,886

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	910
Total	$910

TRF 1996 Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL NOBLESVILLE - 97037

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	(910)
Pension Expense/(Income)	910
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	$902
2026	900
2027	753
2028	752
2029	244
Thereafter	1,038
Total	$4,589

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

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Submission Unit #: **97039**
Submission Unit Name: **MONTESSORI ACADEMY AT GEIST**

Wages: $625,766 **Proportionate Share:** 0.0001407

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$85,822	$231,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$60,839	$13,171
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,784	0
Change of Assumptions	57,121	22,625
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,607	13,478
Total	$193,351	$49,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$114,930
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	3,214
Total	$118,144

TRF 1996 Net Pension Liability - Unaudited

MONTESSORI ACADEMY AT GEIST - 97039

Net Pension Liability as of June 30, 2023	**$85,822**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,596
- Net Difference Between Projected and Actual Investment	4,679
- Change of Assumptions	12,195
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,591
Pension Expense/(Income)	118,144
Contributions	(37,546)
Total Activity in FY 2024	145,659
Net Pension Liability as of June 30, 2024	**$231,481**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $37,546

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$14,478
2026	47,907
2027	18,841
2028	10,988
2029	14,143
Thereafter	37,720
Total	$144,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$480,433	$231,481	$30,721

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Schedule of Employer Allocation and Pension Amounts
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Submission Unit #: **97041**
Submission Unit Name: **HOOSIER ACADEMY MUNCIE INC**

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	125	0
Total	$125	$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	60
Total	$60

TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY MUNCIE INC - 97041

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	(60)
Pension Expense/(Income)	60
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	$60
2026	65
2027	0
2028	0
2029	0
Thereafter	0
Total	$125

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

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Submission Unit #: **97042**
Submission Unit Name: **RENAISSANCE ACADEMY**

Wages: $807,807 **Proportionate Share:** 0.0001816

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$175,337	$298,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$78,524	$17,000
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	48,768	0
Change of Assumptions	73,726	29,202
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,144	18,399
Total	$215,162	$64,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$148,339
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,320)
Total	$147,019

TRF 1996 Net Pension Liability - Unaudited

RENAISSANCE ACADEMY - 97042

Net Pension Liability as of June 30, 2023	**$175,337**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,861
- Net Difference Between Projected and Actual Investment	(18,867)
- Change of Assumptions	(1,038)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,927
Pension Expense/(Income)	147,019
Contributions	(48,468)
Total Activity in FY 2024	123,434
Net Pension Liability as of June 30, 2024	**$298,771**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $48,468

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$13,227
2026	56,372
2027	18,594
2028	8,465
2029	12,783
Thereafter	41,120
Total	$150,561

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$620,089	$298,771	$39,651

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Submission Unit #: **97043**
Submission Unit Name: **INDIANA MATH AND SCIENCE ACADEMY**

Wages: $2,413,681 **Proportionate Share:** 0.0005426

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$640,295	$892,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$234,621	$50,794
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	145,712	0
Change of Assumptions	220,284	87,252
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,152	94,239
Total	$652,769	$232,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$443,220
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,582)
Total	$434,638

TRF 1996 Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY - 97043

Net Pension Liability as of June 30, 2023	**$640,295**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,760
- Net Difference Between Projected and Actual Investment	(101,276)
- Change of Assumptions	(33,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,448
Pension Expense/(Income)	434,638
Contributions	(144,821)
Total Activity in FY 2024	252,397
Net Pension Liability as of June 30, 2024	**$892,692**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $144,821

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$34,851
2026	163,766
2027	51,447
2028	21,161
2029	33,889
Thereafter	115,370
Total	$420,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,852,756	$892,692	$118,473

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Submission Unit #: 97044
Submission Unit Name: HOOSIER ACADEMY INC - INDIANAPOLIS

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	4,776	14,678
Total	$4,776	$14,678

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	(2,021)
Total	($2,021)

TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY INC - INDIANAPOLIS - 97044

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	2,021
Pension Expense/(Income)	(2,021)
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	($2,023)
2026	(2,029)
2027	(1,979)
2028	(1,973)
2029	(1,776)
Thereafter	(122)
Total	($9,902)

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

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Submission Unit #: 97045
Submission Unit Name: ANDERSON PREPARATORY ACADEMY

Wages: $1,487,475 **Proportionate Share:** 0.0003344

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$389,457	$550,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$144,595	$31,304
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	89,801	0
Change of Assumptions	135,759	53,772
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,907	72,778
Total	$386,062	$157,854

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$273,153
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,357)
Total	$262,796

TRF 1996 Net Pension Liability - Unaudited

ANDERSON PREPARATORY ACADEMY - 97045

Net Pension Liability as of June 30, 2023	**$389,457**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,508
- Net Difference Between Projected and Actual Investment	(60,428)
- Change of Assumptions	(19,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,289
Pension Expense/(Income)	262,796
Contributions	(89,248)
Total Activity in FY 2024	160,702
Net Pension Liability as of June 30, 2024	**$550,159**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $89,248

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$16,409
2026	95,870
2027	25,710
2028	7,041
2029	14,595
Thereafter	68,583
Total	$228,208

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,141,839	$550,159	$73,014

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Measurement Date of June 30, 2024

Submission Unit #: 97046
Submission Unit Name: BEACON ACADEMY INC

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	67	257
Total	$67	$257

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	(87)
Total	($87)

TRF 1996 Net Pension Liability - Unaudited

BEACON ACADEMY INC - 97046

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	87
Pension Expense/(Income)	(87)
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	($88)
2026	(89)
2027	(1)
2028	8
2029	(18)
Thereafter	(2)
Total	($190)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97047
Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

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	5,367	46,316
Total	$5,367	$46,316

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	(7,978)
Total	($7,978)

TRF 1996 Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 97047

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	7,978
Pension Expense/(Income)	(7,978)
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	($7,977)
2026	(7,973)
2027	(7,632)
2028	(7,628)
2029	(8,052)
Thereafter	(1,687)
Total	($40,949)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97048
Submission Unit Name: INTERNATIONAL SCHOOL OF COLUMBUS

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	664	2,057
Total	$664	$2,057

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	(699)
Total	($699)

TRF 1996 Net Pension Liability - Unaudited

INTERNATIONAL SCHOOL OF COLUMBUS - 97048

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	699
Pension Expense/(Income)	(699)
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	($699)
2026	(694)
2027	0
2028	0
2029	0
Thereafter	0
Total	($1,393)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97049**
Submission Unit Name: **THE BLOOMINGTON PROJECT SCHOOL**

Wages: $644,140 **Proportionate Share:** 0.0001448

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$132,318	$238,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$62,612	$13,555
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	38,885	0
Change of Assumptions	58,786	23,284
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,976	8,291
Total	$172,259	$45,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$118,279
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	24
Total	$118,303

TRF 1996 Net Pension Liability - Unaudited

THE BLOOMINGTON PROJECT SCHOOL - 97049

Net Pension Liability as of June 30, 2023	**$132,318**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,444
- Net Difference Between Projected and Actual Investment	(12,155)
- Change of Assumptions	1,119
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,846
Pension Expense/(Income)	118,303
Contributions	(38,648)
Total Activity in FY 2024	105,909
Net Pension Liability as of June 30, 2024	**$238,227**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $38,648

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$11,617
2026	46,025
2027	16,283
2028	8,205
2029	11,163
Thereafter	33,836
Total	$127,129

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$494,433	$238,227	$31,616

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97051
Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: $1,802,736 **Proportionate Share:** 0.0004053

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$518,081	$666,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$175,252	$37,941
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	108,841	0
Change of Assumptions	164,543	65,173
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,949	56,336
Total	$469,585	$159,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$331,067
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,427)
Total	$324,640

TRF 1996 Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 97051

Net Pension Liability as of June 30, 2023	**$518,081**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,435
- Net Difference Between Projected and Actual Investment	(91,004)
- Change of Assumptions	(35,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,927)
Pension Expense/(Income)	324,640
Contributions	(108,165)
Total Activity in FY 2024	148,724
Net Pension Liability as of June 30, 2024	**$666,805**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $108,165

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$26,018
2026	122,307
2027	38,545
2028	15,921
2029	25,138
Thereafter	82,206
Total	$310,135

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,383,933	$666,805	$88,494

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97052
Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: $2,966,738 **Proportionate Share:** 0.0006670

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$609,769	$1,097,357

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$288,411	$62,440
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	179,119	0
Change of Assumptions	270,788	107,256
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,383	58,764
Total	$803,701	$228,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$544,836
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	(1,164)
Total	$543,672

TRF 1996 Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 97052

Net Pension Liability as of June 30, 2023	**$609,769**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140,198
- Net Difference Between Projected and Actual Investment	(56,093)
- Change of Assumptions	5,081
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,735
Pension Expense/(Income)	543,672
Contributions	(178,005)
Total Activity in FY 2024	487,588
Net Pension Liability as of June 30, 2024	**$1,097,357**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $178,005

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$52,228
2026	210,704
2027	72,520
2028	35,292
2029	49,958
Thereafter	154,539
Total	$575,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,277,531	$1,097,357	$145,634

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97053
Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY NORTH INDIANAPOLIS

Wages: $2,696,610 **Proportionate Share:** 0.0006062

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$689,724	$997,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$262,121	$56,748
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	162,792	0
Change of Assumptions	246,104	97,479
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,683	91,185
Total	$722,700	$245,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$495,172
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	(7,560)
Total	$487,612

TRF 1996 Net Pension Liability - Unaudited

INDIANA MATH & SCIENCE ACADEMY NORTH INDIANAPOLIS - 97053

Net Pension Liability as of June 30, 2023	**$689,724**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,353
- Net Difference Between Projected and Actual Investment	(103,262)
- Change of Assumptions	(30,603)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,301
Pension Expense/(Income)	487,612
Contributions	(161,797)
Total Activity in FY 2024	307,604
Net Pension Liability as of June 30, 2024	**$997,328**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $161,797

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$40,964
2026	184,997
2027	59,344
2028	25,505
2029	37,019
Thereafter	129,459
Total	$477,288

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,069,924	$997,328	$132,359

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97054**
Submission Unit Name: **PARAMOUNT SCHOOL OF EXCELLENCE**

Wages: $2,059,915 **Proportionate Share:** 0.0004631

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$122,323	$761,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$200,245	$43,352
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	124,363	0
Change of Assumptions	188,009	74,468
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,122	28,821
Total	$596,739	$146,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$378,281
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,058
Total	$382,339

TRF 1996 Net Pension Liability - Unaudited

PARAMOUNT SCHOOL OF EXCELLENCE - 97054

Net Pension Liability as of June 30, 2023	**$122,323**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139,687
- Net Difference Between Projected and Actual Investment	77,178
- Change of Assumptions	81,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,211
Pension Expense/(Income)	382,339
Contributions	(123,595)
Total Activity in FY 2024	639,575
Net Pension Liability as of June 30, 2024	**$761,898**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $123,595

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$41,130
2026	151,161
2027	56,573
2028	30,728
2029	41,617
Thereafter	128,889
Total	$450,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,581,296	$761,898	$101,114

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97056**
Submission Unit Name: **HAMMOND URBAN ACADEMY**

Wages: $3,679,758 **Proportionate Share:** 0.0008273

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$512,323	$1,361,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$357,725	$77,446
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	222,167	0
Change of Assumptions	335,866	133,032
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,313	49,517
Total	$1,021,071	$259,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$675,776
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	3,626
Total	$679,402

TRF 1996 Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 97056

Net Pension Liability as of June 30, 2023	**$512,323**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208,213
- Net Difference Between Projected and Actual Investment	24,543
- Change of Assumptions	69,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,776
Pension Expense/(Income)	679,402
Contributions	(227,878)
Total Activity in FY 2024	848,761
Net Pension Liability as of June 30, 2024	**$1,361,084**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $227,878

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$69,850
2026	266,410
2027	95,607
2028	49,436
2029	68,742
Thereafter	211,031
Total	$761,076

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,824,890	$1,361,084	$180,635

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97057**
Submission Unit Name: **SOUTH BEND CAREER ACADEMY**

Wages: $3,826,839 **Proportionate Share:** 0.0008603

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$854,198	$1,415,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$371,994	$80,535
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	231,029	0
Change of Assumptions	349,264	138,339
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,250	56,084
Total	$1,057,537	$274,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$702,732
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	8,830
Total	$711,562

TRF 1996 Net Pension Liability - Unaudited

SOUTH BEND CAREER ACADEMY - 97057

Net Pension Liability as of June 30, 2023	**$854,198**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171,303
- Net Difference Between Projected and Actual Investment	(98,469)
- Change of Assumptions	(11,042)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,435
Pension Expense/(Income)	711,562
Contributions	(229,611)
Total Activity in FY 2024	561,178
Net Pension Liability as of June 30, 2024	**$1,415,376**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $229,611

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$77,698
2026	282,095
2027	102,561
2028	54,544
2029	68,920
Thereafter	196,761
Total	$782,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,937,571	$1,415,376	$187,840

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97058
Submission Unit Name: GARY MIDDLE COLLEGE INC

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	10,855	17,737
Total	$10,855	$17,737

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	(733)
Total	($733)

TRF 1996 Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE INC - 97058

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	733
Pension Expense/(Income)	(733)
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	($735)
2026	(731)
2027	(1,961)
2028	(1,955)
2029	(1,490)
Thereafter	(10)
Total	($6,882)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97060
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	95,307	239,132
Total	$95,307	$239,132

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	(19,579)
Total	($19,579)

TRF 1996 Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 97060

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	19,579
Pension Expense/(Income)	(19,579)
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	($19,579)
2026	(19,581)
2027	(25,278)
2028	(25,269)
2029	(24,359)
Thereafter	(29,759)
Total	($143,825)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97061
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	52,365	125,768
Total	$52,365	$125,768

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	(9,633)
Total	($9,633)

TRF 1996 Net Pension Liability - Unaudited

THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 97061

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	9,633
Pension Expense/(Income)	(9,633)
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	($9,625)
2026	(9,621)
2027	(17,388)
2028	(17,386)
2029	(13,961)
Thereafter	(5,422)
Total	($73,403)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97062
Submission Unit Name: ED POWER

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	25,978	68,589
Total	$25,978	$68,589

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	(6,244)
Total	($6,244)

TRF 1996 Net Pension Liability - Unaudited

ED POWER - 97062

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	6,244
Pension Expense/(Income)	(6,244)
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	($6,244)
2026	(6,240)
2027	(11,062)
2028	(11,061)
2029	(8,004)
Thereafter	0
Total	($42,611)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97063
Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP 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	6,223	19,873
Total	$6,223	$19,873

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	(1,486)
Total	($1,486)

TRF 1996 Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 97063

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	1,486
Pension Expense/(Income)	(1,486)
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	($1,486)
2026	(1,481)
2027	(3,307)
2028	(3,306)
2029	(3,174)
Thereafter	(896)
Total	($13,650)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97064**
Submission Unit Name: **PHALEN LEADERSHIP ACADEMIES**

Wages: $1,779,880 **Proportionate Share:** 0.0004001

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$433,889	$658,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$173,004	$37,455
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	107,445	0
Change of Assumptions	162,432	64,337
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,807	21,260
Total	$497,688	$123,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$326,820
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,942
Total	$333,762

TRF 1996 Net Pension Liability - Unaudited

PHALEN LEADERSHIP ACADEMIES - 97064

Net Pension Liability as of June 30, 2023	**$433,889**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,516
- Net Difference Between Projected and Actual Investment	(59,923)
- Change of Assumptions	(14,653)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,549)
Pension Expense/(Income)	333,762
Contributions	(106,792)
Total Activity in FY 2024	224,361
Net Pension Liability as of June 30, 2024	**$658,250**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $106,792

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$38,969
2026	134,025
2027	49,778
2028	27,444
2029	35,003
Thereafter	89,417
Total	$374,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,366,177	$658,250	$87,359

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97065**
Submission Unit Name: **INSPIRE ACADEMY**

Wages: $62,865 **Proportionate Share:** 0.0000141

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$16,947	$23,197

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$6,097	$1,320
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,786	0
Change of Assumptions	5,724	2,267
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,349	9,290
Total	$22,956	$12,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$11,518
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	169
Total	$11,687

TRF 1996 Net Pension Liability - Unaudited

INSPIRE ACADEMY - 97065

Net Pension Liability as of June 30, 2023	**$16,947**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,393
- Net Difference Between Projected and Actual Investment	(2,751)
- Change of Assumptions	(946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(390)
Pension Expense/(Income)	11,687
Contributions	(3,743)
Total Activity in FY 2024	6,250
Net Pension Liability as of June 30, 2024	**$23,197**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,743

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$1,302
2026	4,644
2027	1,134
2028	339
2029	536
Thereafter	2,124
Total	$10,079

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$48,146	$23,197	$3,079

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97066
Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY SOUTH

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	73,890	104,589
Total	$73,890	$104,589

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	(3,414)
Total	($3,414)

TRF 1996 Net Pension Liability - Unaudited

INDIANA MATH & SCIENCE ACADEMY SOUTH - 97066

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	3,414
Pension Expense/(Income)	(3,414)
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	($3,421)
2026	(3,429)
2027	(8,608)
2028	(8,601)
2029	(7,481)
Thereafter	841
Total	($30,699)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97067
Submission Unit Name: CARPE DIEM INDIANA INC.

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	5,022	11,476
Total	$5,022	$11,476

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	(1,097)
Total	($1,097)

TRF 1996 Net Pension Liability - Unaudited

CARPE DIEM INDIANA INC. - 97067

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	1,097
Pension Expense/(Income)	(1,097)
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	($1,097)
2026	(1,097)
2027	(1,097)
2028	(1,093)
2029	(1,023)
Thereafter	(1,047)
Total	($6,454)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97068
Submission Unit Name: INDIANA COLLEGE PREPARATORY 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	32,740	59,225
Total	$32,740	$59,225

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	(5,172)
Total	($5,172)

TRF 1996 Net Pension Liability - Unaudited

INDIANA COLLEGE PREPARATORY SCHOOL - 97068

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	5,172
Pension Expense/(Income)	(5,172)
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	($5,172)
2026	(5,172)
2027	(5,172)
2028	(5,172)
2029	(3,683)
Thereafter	(2,114)
Total	($26,485)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97069
Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS CORPORATION

Wages: $2,139,948 **Proportionate Share:** 0.0004811

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$552,410	$791,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$208,028	$45,037
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	129,197	0
Change of Assumptions	195,316	77,362
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,272	32,297
Total	$596,813	$154,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$392,984
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,681
Total	$398,665

TRF 1996 Net Pension Liability - Unaudited

DUGGER UNION COMMUNITY SCHOOLS CORPORATION - 97069

Net Pension Liability as of June 30, 2023	**$552,410**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,286
- Net Difference Between Projected and Actual Investment	(83,890)
- Change of Assumptions	(25,592)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,969)
Pension Expense/(Income)	398,665
Contributions	(128,398)
Total Activity in FY 2024	239,102
Net Pension Liability as of June 30, 2024	**$791,512**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $128,398

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$44,191
2026	158,496
2027	59,112
2028	32,258
2029	42,519
Thereafter	105,541
Total	$442,117

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,642,759	$791,512	$105,044

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97070
Submission Unit Name: ALTERNATIVE IN EDUCATION

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	11,353	31,367
Total	$11,353	$31,367

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	(3,389)
Total	($3,389)

TRF 1996 Net Pension Liability - Unaudited

ALTERNATIVE IN EDUCATION - 97070

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	3,389
Pension Expense/(Income)	(3,389)
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	($3,390)
2026	(3,390)
2027	(3,390)
2028	(3,390)
2029	(3,046)
Thereafter	(3,408)
Total	($20,014)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97071**
Submission Unit Name: **PHALEN LEADERSHIP ACADEMIES-FRANCIS SCOTT KEY #103**

Wages: $3,690,029 **Proportionate Share:** 0.0008296

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$734,373	$1,364,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$358,720	$77,661
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	222,785	0
Change of Assumptions	336,800	133,402
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,339	28,133
Total	$1,027,644	$239,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$677,655
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,744
Total	$689,399

TRF 1996 Net Pension Liability - Unaudited

PHALEN LEADERSHIP ACADEMIES-FRANCIS SCOTT KEY #103 - 97071

Net Pension Liability as of June 30, 2023	**$734,373**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	177,758
- Net Difference Between Projected and Actual Investment	(60,492)
- Change of Assumptions	12,568
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,634
Pension Expense/(Income)	689,399
Contributions	(221,372)
Total Activity in FY 2024	630,495
Net Pension Liability as of June 30, 2024	**$1,364,868**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $221,372

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$78,154
2026	275,259
2027	103,884
2028	57,578
2029	73,753
Thereafter	199,820
Total	$788,448

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$2,832,744	$1,364,868	$181,137

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97072**
Submission Unit Name: **GOODWILL LEADS INC**

Wages: $1,401,747 **Proportionate Share:** 0.0003151

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$358,930	$518,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$136,249	$29,497
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	84,618	0
Change of Assumptions	127,924	50,669
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,192	25,278
Total	$398,983	$105,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$257,388
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	4,906
Total	$262,294

TRF 1996 Net Pension Liability - Unaudited

GOODWILL LEADS INC - 97072

Net Pension Liability as of June 30, 2023	**$358,930**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,262
- Net Difference Between Projected and Actual Investment	(53,836)
- Change of Assumptions	(16,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,125)
Pension Expense/(Income)	262,294
Contributions	(84,104)
Total Activity in FY 2024	159,476
Net Pension Liability as of June 30, 2024	**$518,406**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $84,104

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$30,127
2026	104,992
2027	39,899
2028	22,312
2029	27,842
Thereafter	68,367
Total	$293,539

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,075,937	$518,406	$68,800

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97073**
Submission Unit Name: **ENLACE ACADEMY**

Wages: $0 **Proportionate Share:** -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$47,039	$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	25,825	26,522
Total	$25,825	$26,522

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
Total	$4

TRF 1996 Net Pension Liability - Unaudited

ENLACE ACADEMY - 97073

Net Pension Liability as of June 30, 2023	**$47,039**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,617)
- Net Difference Between Projected and Actual Investment	(18,145)
- Change of Assumptions	(12,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,815)
Pension Expense/(Income)	4
Contributions	(8,243)
Total Activity in FY 2024	(47,039)
Net Pension Liability as of June 30, 2024	**$0**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $8,243

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$4
2026	4
2027	4
2028	4
2029	306
Thereafter	(1,019)
Total	($697)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97074
Submission Unit Name: NORTHERN RUSH COUNTY SCHOOLS

Wages: $296,823 **Proportionate Share:** 0.0000667

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$78,435	$109,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$28,841	$6,244
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,912	0
Change of Assumptions	27,079	10,726
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,451	41,060
Total	$105,283	$58,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$54,484
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	(2,454)
Total	$52,030

TRF 1996 Net Pension Liability - Unaudited

NORTHERN RUSH COUNTY SCHOOLS - 97074

Net Pension Liability as of June 30, 2023	**$78,435**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,564
- Net Difference Between Projected and Actual Investment	(12,343)
- Change of Assumptions	(4,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,888
Pension Expense/(Income)	52,030
Contributions	(17,809)
Total Activity in FY 2024	31,301
Net Pension Liability as of June 30, 2024	**$109,736**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $17,809

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$2,884
2026	18,731
2027	4,953
2028	1,230
2029	4,025
Thereafter	15,430
Total	$47,253

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$227,753	$109,736	$14,563

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97075**
Submission Unit Name: **GLOBAL PREPARATORY ACADEMY**

Wages: $191,201 **Proportionate Share:** 0.0000430

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$37,696	$70,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$18,593	$4,025
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,547	0
Change of Assumptions	17,457	6,915
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,324	8,208
Total	$59,921	$19,148

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$35,124
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	453
Total	$35,577

TRF 1996 Net Pension Liability - Unaudited

GLOBAL PREPARATORY ACADEMY - 97075

Net Pension Liability as of June 30, 2023	**$37,696**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,266
- Net Difference Between Projected and Actual Investment	(2,994)
- Change of Assumptions	746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,699
Pension Expense/(Income)	35,577
Contributions	(11,246)
Total Activity in FY 2024	33,048
Net Pension Liability as of June 30, 2024	**$70,744**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $11,246

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$3,893
2026	14,109
2027	5,227
2028	2,827
2029	3,963
Thereafter	10,754
Total	$40,773

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$146,827	$70,744	$9,389

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97076**
Submission Unit Name: **SEVEN OAKS CLASSICAL SCHOOL**

Wages: $134,825 **Proportionate Share:** 0.0000303

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$22,162	$49,850

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$13,102	$2,836
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,137	0
Change of Assumptions	12,301	4,872
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,442	4,705
Total	$42,982	$12,413

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$24,750
Specific 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	$25,498

TRF 1996 Net Pension Liability - Unaudited

SEVEN OAKS CLASSICAL SCHOOL - 97076

Net Pension Liability as of June 30, 2023	**$22,162**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,149
- Net Difference Between Projected and Actual Investment	(412)
- Change of Assumptions	1,671
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,837
Pension Expense/(Income)	25,498
Contributions	(8,055)
Total Activity in FY 2024	27,688
Net Pension Liability as of June 30, 2024	**$49,850**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $8,055

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$3,175
2026	10,374
2027	4,115
2028	2,424
2029	3,118
Thereafter	7,363
Total	$30,569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$103,462	$49,850	$6,616

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97078**
Submission Unit Name: **COLD SPRING SCHOOL INC**

Wages: $1,782,173 **Proportionate Share:** 0.0004007

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$502,003	$659,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$173,263	$37,511
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	107,606	0
Change of Assumptions	162,676	64,434
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,851	39,310
Total	$513,396	$141,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$327,310
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	5,315
Total	$332,625

TRF 1996 Net Pension Liability - Unaudited

COLD SPRING SCHOOL INC - 97078

Net Pension Liability as of June 30, 2023	**$502,003**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,138
- Net Difference Between Projected and Actual Investment	(86,037)
- Change of Assumptions	(32,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,356)
Pension Expense/(Income)	332,625
Contributions	(106,930)
Total Activity in FY 2024	157,234
Net Pension Liability as of June 30, 2024	**$659,237**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $106,930

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$37,390
2026	132,592
2027	49,817
2028	27,452
2029	35,349
Thereafter	89,541
Total	$372,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,368,226	$659,237	$87,490

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97079
Submission Unit Name: STEEL CITY 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	4,267	7,251
Total	$4,267	$7,251

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	(322)
Total	($322)

TRF 1996 Net Pension Liability - Unaudited

STEEL CITY ACADEMY - 97079

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	322
Pension Expense/(Income)	(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	($321)
2026	(321)
2027	(321)
2028	(321)
2029	(523)
Thereafter	(1,177)
Total	($2,984)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97080**
Submission Unit Name: **INSIGHT SCHOOL OF INDIANA**

Wages: $1,527,639 **Proportionate Share:** 0.0003434

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$302,440	$564,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$148,486	$32,147
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	92,218	0
Change of Assumptions	139,413	55,220
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,545	30,071
Total	$447,662	$117,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$280,505
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,312
Total	$285,817

TRF 1996 Net Pension Liability - Unaudited

INSIGHT SCHOOL OF INDIANA - 97080

Net Pension Liability as of June 30, 2023	**$302,440**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,796
- Net Difference Between Projected and Actual Investment	(24,445)
- Change of Assumptions	5,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,121
Pension Expense/(Income)	285,817
Contributions	(91,366)
Total Activity in FY 2024	262,526
Net Pension Liability as of June 30, 2024	**$564,966**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $91,366

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$32,800
2026	114,389
2027	43,451
2028	24,283
2029	31,999
Thereafter	83,302
Total	$330,224

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,172,570	$564,966	$74,979

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97081**
Submission Unit Name: **PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS**

Wages: $1,942,187 **Proportionate Share:** 0.0004366

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$472,997	$718,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$188,786	$40,871
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	117,247	0
Change of Assumptions	177,250	70,207
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,751	14,786
Total	$537,034	$125,864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$356,635
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,238
Total	$363,873

TRF 1996 Net Pension Liability - Unaudited

PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS - 97081

Net Pension Liability as of June 30, 2023	**$472,997**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,381
- Net Difference Between Projected and Actual Investment	(65,207)
- Change of Assumptions	(15,867)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,583)
Pension Expense/(Income)	363,873
Contributions	(116,294)
Total Activity in FY 2024	245,303
Net Pension Liability as of June 30, 2024	**$718,300**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $116,294

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$42,185
2026	145,917
2027	55,725
2028	31,356
2029	37,986
Thereafter	98,001
Total	$411,170

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,490,810	$718,300	$95,328

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97082
Submission Unit Name: KINDEZI 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	6,598	5,878
Total	$6,598	$5,878

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	81
Total	$81

TRF 1996 Net Pension Liability - Unaudited

KINDEZI ACADEMY - 97082

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	(81)
Pension Expense/(Income)	81
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	$80
2026	80
2027	80
2028	80
2029	277
Thereafter	123
Total	$720

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97083**
Submission Unit Name: **EDISON SCHOOL OF THE ARTS, INC**

Wages: $2,127,065 **Proportionate Share:** 0.0004782

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$683,532	$786,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$206,774	$44,766
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	128,418	0
Change of Assumptions	194,139	76,896
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,736	72,602
Total	$628,067	$194,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$390,615
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	8,295
Total	$398,910

TRF 1996 Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS, INC - 97083

Net Pension Liability as of June 30, 2023	**$683,532**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,859
- Net Difference Between Projected and Actual Investment	(135,248)
- Change of Assumptions	(60,376)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,312)
Pension Expense/(Income)	398,910
Contributions	(127,624)
Total Activity in FY 2024	103,209
Net Pension Liability as of June 30, 2024	**$786,741**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $127,624

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$46,572
2026	160,187
2027	61,403
2028	34,711
2029	37,816
Thereafter	93,114
Total	$433,803

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$1,632,857	$786,741	$104,411

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97084**
Submission Unit Name: **IGNITE ACHEIVEMENT ACADEMY**

Wages: $115,840 **Proportionate Share:** 0.0000260

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$18,033	$42,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$11,242	$2,434
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,982	0
Change of Assumptions	10,555	4,181
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,297	42,146
Total	$67,076	$48,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$21,238
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	576
Total	$21,814

TRF 1996 Net Pension Liability - Unaudited

IGNITE ACHEIVEMENT ACADEMY - 97084

Net Pension Liability as of June 30, 2023	**$18,033**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,271
- Net Difference Between Projected and Actual Investment	26
- Change of Assumptions	1,688
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,894
Pension Expense/(Income)	21,814
Contributions	(6,950)
Total Activity in FY 2024	24,743
Net Pension Liability as of June 30, 2024	**$42,776**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $6,950

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$2,655
2026	8,833
2027	3,462
2028	2,010
2029	(1,651)
Thereafter	3,006
Total	$18,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$88,779	$42,776	$5,677

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97085
Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORPORATION

Wages: $4,082,106 **Proportionate Share:** 0.0009177

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$678,318	$1,509,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$396,814	$85,909
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	246,443	0
Change of Assumptions	372,567	147,569
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,554	38,920
Total	$1,178,378	$272,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$749,619
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	19,672
Total	$769,291

TRF 1996 Net Pension Liability - Unaudited

NEAR EAST SIDE INNOVATION SCHOOL CORPORATION - 97085

Net Pension Liability as of June 30, 2023	**$678,318**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215,490
- Net Difference Between Projected and Actual Investment	(15,211)
- Change of Assumptions	48,734
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,118
Pension Expense/(Income)	769,291
Contributions	(244,928)
Total Activity in FY 2024	831,494
Net Pension Liability as of June 30, 2024	**$1,509,812**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $244,928

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$93,133
2026	311,169
2027	121,594
2028	70,371
2029	83,320
Thereafter	226,393
Total	$905,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$3,133,569	$1,509,812	$200,373

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97086**
Submission Unit Name: **OTWELL MILLER ACADEMY**

Wages: $342,958 **Proportionate Share:** 0.0000771

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$89,298	$126,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$33,338	$7,218
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,705	0
Change of Assumptions	31,301	12,398
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,420	7,376
Total	$101,764	$26,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$62,979
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	1,885
Total	$64,864

TRF 1996 Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY - 97086

Net Pension Liability as of June 30, 2023	**$89,298**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,559
- Net Difference Between Projected and Actual Investment	(13,741)
- Change of Assumptions	(4,301)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,257)
Pension Expense/(Income)	64,864
Contributions	(20,576)
Total Activity in FY 2024	37,548
Net Pension Liability as of June 30, 2024	**$126,846**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $20,576

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$8,058
2026	26,376
2027	10,449
2028	6,145
2029	6,758
Thereafter	16,986
Total	$74,772

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$263,265	$126,846	$16,834

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97087**
Submission Unit Name: **CANAAN COMMUNITY ACADEMY**

Wages: $0 **Proportionate Share:** -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$14,557	$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	7,687	9,916
Total	$7,687	$9,916

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	0
Total	$0

TRF 1996 Net Pension Liability - Unaudited

CANAAN COMMUNITY ACADEMY - 97087

Net Pension Liability as of June 30, 2023	**$14,557**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,047)
- Net Difference Between Projected and Actual Investment	(5,615)
- Change of Assumptions	(3,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,112)
Pension Expense/(Income)	0
Contributions	0
Total Activity in FY 2024	(14,557)
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
2026	1
2027	1
2028	1
2029	(217)
Thereafter	(2,016)
Total	($2,229)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97088**
Submission Unit Name: **TRIVAL ACADEMY: INDY**

Wages: $287,194 **Proportionate Share:** 0.0000646

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$109,287	$106,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$27,933	$6,047
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,348	0
Change of Assumptions	26,226	10,388
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,025	13,645
Total	$90,532	$30,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$52,768
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	1,331
Total	$54,099

TRF 1996 Net Pension Liability - Unaudited

TRIVAL ACADEMY: INDY - 97088

Net Pension Liability as of June 30, 2023	**$109,287**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,513
- Net Difference Between Projected and Actual Investment	(24,808)
- Change of Assumptions	(12,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,017)
Pension Expense/(Income)	54,099
Contributions	(17,232)
Total Activity in FY 2024	(3,006)
Net Pension Liability as of June 30, 2024	**$106,281**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $17,232

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$6,502
2026	21,850
2027	8,506
2028	4,900
2029	6,348
Thereafter	12,346
Total	$60,452

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$220,582	$106,281	$14,105

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97090
Submission Unit Name: SUPER SCHOOL INC

Wages: $0 **Proportionate Share:** -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$421,613	$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	73,377	111,321
Total	$73,377	$111,321

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	(1,296)
Total	($1,296)

TRF 1996 Net Pension Liability - Unaudited

SUPER SCHOOL INC - 97090

Net Pension Liability as of June 30, 2023	**$421,613**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(59,306)
- Net Difference Between Projected and Actual Investment	(162,633)
- Change of Assumptions	(109,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,820)
Pension Expense/(Income)	(1,296)
Contributions	0
Total Activity in FY 2024	(421,613)
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	($1,294)
2026	(1,294)
2027	(1,294)
2028	(1,294)
2029	(1,294)
Thereafter	(31,474)
Total	($37,944)

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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97091
Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: $156,535 **Proportionate Share:** 0.0000352

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$72,677	$57,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$15,221	$3,295
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,453	0
Change of Assumptions	14,290	5,660
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,219	18,526
Total	$50,183	$27,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$28,753
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	(805)
Total	$27,948

TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 97091

Net Pension Liability as of June 30, 2023	**$72,677**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,703
- Net Difference Between Projected and Actual Investment	(18,581)
- Change of Assumptions	(10,256)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,188)
Pension Expense/(Income)	27,948
Contributions	(9,392)
Total Activity in FY 2024	(14,766)
Net Pension Liability as of June 30, 2024	**$57,911**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $9,392

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$2,014
2026	10,377
2027	3,105
2028	1,141
2029	1,930
Thereafter	4,135
Total	$22,702

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$120,194	$57,911	$7,686

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97092**
Submission Unit Name: **INVENT LEARNING HUB**

Wages: $346,721 **Proportionate Share:** 0.0000779

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$106,462	$128,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$33,684	$7,292
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	20,920	0
Change of Assumptions	31,626	12,527
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,119	5,666
Total	$94,349	$25,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$63,632
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	481
Total	$64,113

TRF 1996 Net Pension Liability - Unaudited

INVENT LEARNING HUB - 97092

Net Pension Liability as of June 30, 2023	**$106,462**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,416
- Net Difference Between Projected and Actual Investment	(20,147)
- Change of Assumptions	(8,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,313)
Pension Expense/(Income)	64,113
Contributions	(20,803)
Total Activity in FY 2024	21,700
Net Pension Liability as of June 30, 2024	**$128,162**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $20,803

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$6,714
2026	25,222
2027	9,130
2028	4,782
2029	6,528
Thereafter	16,488
Total	$68,864

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$265,997	$128,162	$17,009

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97093**
Submission Unit Name: **DYNAMIC MINDS ACADEMY**

Wages: $134,487 **Proportionate Share:** 0.0000302

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$31,287	$49,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$13,058	$2,827
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	8,110	0
Change of Assumptions	12,261	4,856
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,347	3,313
Total	$40,776	$10,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$24,669
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	740
Total	$25,409

TRF 1996 Net Pension Liability - Unaudited

DYNAMIC MINDS ACADEMY - 97093

Net Pension Liability as of June 30, 2023	**$31,287**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,830
- Net Difference Between Projected and Actual Investment	(3,959)
- Change of Assumptions	(725)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88)
Pension Expense/(Income)	25,409
Contributions	(8,069)
Total Activity in FY 2024	18,398
Net Pension Liability as of June 30, 2024	**$49,685**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $8,069

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$3,159
2026	10,335
2027	4,096
2028	2,410
2029	3,088
Thereafter	6,692
Total	$29,780

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$103,121	$49,685	$6,594

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97094**
Submission Unit Name: **GEO ACADEMIES, INC**

Wages: $745,349 **Proportionate Share:** 0.0001676

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$215,206	$275,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$72,470	$15,690
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,008	0
Change of Assumptions	68,042	26,951
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,605	6,486
Total	$207,125	$49,127

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$136,903
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	2,457
Total	$139,360

TRF 1996 Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 97094

Net Pension Liability as of June 30, 2023	**$215,206**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,508
- Net Difference Between Projected and Actual Investment	(38,006)
- Change of Assumptions	(14,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,778)
Pension Expense/(Income)	139,360
Contributions	(44,721)
Total Activity in FY 2024	60,532
Net Pension Liability as of June 30, 2024	**$275,738**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $44,721

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$15,871
2026	55,691
2027	21,069
2028	11,714
2029	15,472
Thereafter	38,181
Total	$157,998

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$572,285	$275,738	$36,594

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97095**
Submission Unit Name: **PHALEN LEADERSHIP ACADAMIES LOUIS B RUSSEL JR 48**

Wages: $629,192 **Proportionate Share:** 0.0001415

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$95,382	$232,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$61,185	$13,246
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,999	0
Change of Assumptions	57,446	22,754
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,989	5,804
Total	$195,619	$41,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$115,584
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	4,738
Total	$120,322

TRF 1996 Net Pension Liability - Unaudited

PHALEN LEADERSHIP ACADAMIES LOUIS B RUSSEL JR 48 - 97095

Net Pension Liability as of June 30, 2023	**$95,382**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,522
- Net Difference Between Projected and Actual Investment	1,206
- Change of Assumptions	9,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,210
Pension Expense/(Income)	120,322
Contributions	(37,751)
Total Activity in FY 2024	137,416
Net Pension Liability as of June 30, 2024	**$232,798**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $37,751

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$16,065
2026	49,684
2027	20,453
2028	12,555
2029	15,728
Thereafter	39,330
Total	$153,815

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$483,164	$232,798	$30,895

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97096**
Submission Unit Name: **SANKOFA SCHOOL OF SUCCESS, INC,**

Wages: $1,143,678 **Proportionate Share:** 0.0002571

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$356,215	$422,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$111,170	$24,068
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	69,043	0
Change of Assumptions	104,377	41,342
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,036	17,800
Total	$338,626	$83,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$210,011
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	6,031
Total	$216,042

TRF 1996 Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC, - 97096

Net Pension Liability as of June 30, 2023	**$356,215**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,995
- Net Difference Between Projected and Actual Investment	(68,363)
- Change of Assumptions	(29,529)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,755)
Pension Expense/(Income)	216,042
Contributions	(68,621)
Total Activity in FY 2024	66,769
Net Pension Liability as of June 30, 2024	**$422,984**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $68,621

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$26,612
2026	87,697
2027	34,586
2028	20,236
2029	26,000
Thereafter	60,285
Total	$255,416

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$877,891	$422,984	$56,136

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97097
Submission Unit Name: INDIANAPOLIS (INDY) STEAM ACADEMY

Wages: $176,268 **Proportionate Share:** 0.0000396

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$77,348	$65,150

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$17,123	$3,707
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	10,634	0
Change of Assumptions	16,077	6,368
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,067	7,172
Total	$48,901	$17,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$32,347
Specific 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	$32,240

TRF 1996 Net Pension Liability - Unaudited

INDIANAPOLIS (INDY) STEAM ACADEMY - 97097

Net Pension Liability as of June 30, 2023	**$77,348**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,536
- Net Difference Between Projected and Actual Investment	(19,202)
- Change of Assumptions	(10,391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,805)
Pension Expense/(Income)	32,240
Contributions	(10,576)
Total Activity in FY 2024	(12,198)
Net Pension Liability as of June 30, 2024	**$65,150**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $10,576

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$3,063
2026	12,471
2027	4,291
2028	2,081
2029	2,969
Thereafter	6,779
Total	$31,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$135,218	$65,150	$8,646

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97098
Submission Unit Name: VANGUARD COLLEGIATE OF INDIANAPOLIS

Wages: $57,962 **Proportionate Share:** 0.0000130

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$54,535	$21,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$5,621	$1,217
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,491	0
Change of Assumptions	5,278	2,090
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,195	21,233
Total	$29,585	$24,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$10,619
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	(577)
Total	$10,042

TRF 1996 Net Pension Liability - Unaudited

VANGUARD COLLEGIATE OF INDIANAPOLIS - 97098

Net Pension Liability as of June 30, 2023	**$54,535**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,267)
- Net Difference Between Projected and Actual Investment	(17,545)
- Change of Assumptions	(10,983)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,916)
Pension Expense/(Income)	10,042
Contributions	(3,478)
Total Activity in FY 2024	(33,147)
Net Pension Liability as of June 30, 2024	**$21,388**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $3,478

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$465
2026	3,553
2027	868
2028	142
2029	434
Thereafter	(417)
Total	$5,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$44,390	$21,388	$2,838

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97099
Submission Unit Name: LAWRENCE COUNTY INDEPENDENT SCHOOLS

Wages: $462,263 **Proportionate Share:** 0.0001039

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$137,423	$170,938

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$44,926	$9,726
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,902	0
Change of Assumptions	42,181	16,707
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,656	9,444
Total	$121,665	$35,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$84,870
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(331)
Total	$84,539

TRF 1996 Net Pension Liability - Unaudited

LAWRENCE COUNTY INDEPENDENT SCHOOLS - 97099

Net Pension Liability as of June 30, 2023	**$137,423**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,869
- Net Difference Between Projected and Actual Investment	(25,108)
- Change of Assumptions	(10,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,814)
Pension Expense/(Income)	84,539
Contributions	(27,735)
Total Activity in FY 2024	33,515
Net Pension Liability as of June 30, 2024	**$170,938**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $27,735

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$7,985
2026	32,671
2027	11,207
2028	5,408
2029	7,738
Thereafter	20,779
Total	$85,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$354,776	$170,938	$22,686

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97100**
Submission Unit Name: **THE PATH SCHOOL**

Wages: $185,015 **Proportionate Share:** 0.0000416

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$29,331	$68,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$17,988	$3,894
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	11,171	0
Change of Assumptions	16,889	6,689
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,110	2,047
Total	$50,158	$12,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$33,981
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	203
Total	$34,184

TRF 1996 Net Pension Liability - Unaudited

THE PATH SCHOOL - 97100

Net Pension Liability as of June 30, 2023	**$29,331**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,968
- Net Difference Between Projected and Actual Investment	(143)
- Change of Assumptions	2,578
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,624
Pension Expense/(Income)	34,184
Contributions	(11,101)
Total Activity in FY 2024	39,110
Net Pension Liability as of June 30, 2024	**$68,441**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $11,101

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$3,534
2026	13,418
2027	4,824
2028	2,502
2029	3,435
Thereafter	9,815
Total	$37,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$142,047	$68,441	$9,083

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97101**
Submission Unit Name: **INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL**

Wages: $588,792 **Proportionate Share:** 0.0001324

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$21,836	$217,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$57,250	$12,394
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	35,555	0
Change of Assumptions	53,752	21,290
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,231	1,687
Total	$171,788	$35,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$108,150
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	2,705
Total	$110,855

TRF 1996 Net Pension Liability - Unaudited

INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL - 97101

Net Pension Liability as of June 30, 2023	**$21,836**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,784
- Net Difference Between Projected and Actual Investment	27,132
- Change of Assumptions	26,788
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,758
Pension Expense/(Income)	110,855
Contributions	(35,327)
Total Activity in FY 2024	195,990
Net Pension Liability as of June 30, 2024	**$217,826**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $35,327

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$13,304
2026	44,761
2027	17,411
2028	10,020
2029	12,989
Thereafter	37,932
Total	$136,417

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$452,092	$217,826	$28,909

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97102**
Submission Unit Name: **SPRINGVILLE COMMUNITY ACADEMY**

Wages: $880,944 **Proportionate Share:** 0.0001981

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$0	$325,917

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$85,659	$18,545
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,199	0
Change of Assumptions	80,424	31,855
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,212	4,060
Total	$260,494	$54,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$161,817
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	4,315
Total	$166,132

TRF 1996 Net Pension Liability - Unaudited

SPRINGVILLE COMMUNITY ACADEMY - 97102

Net Pension Liability as of June 30, 2023	**$0**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,114
- Net Difference Between Projected and Actual Investment	53,199
- Change of Assumptions	48,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,152
Pension Expense/(Income)	166,132
Contributions	(46,249)
Total Activity in FY 2024	325,917
Net Pension Liability as of June 30, 2024	**$325,917**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $46,249

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$20,172
2026	67,239
2027	26,316
2028	15,259
2029	19,701
Thereafter	57,347
Total	$206,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$676,430	$325,917	$43,254

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97103**
Submission Unit Name: **PREMIER ARTS ACADEMY**

Wages: $619,295 **Proportionate Share:** 0.0001392

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$0	$229,014

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$60,190	$13,031
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	37,381	0
Change of Assumptions	56,512	22,384
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,959	3,800
Total	$183,042	$39,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$113,705
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	2,923
Total	$116,628

TRF 1996 Net Pension Liability - Unaudited

PREMIER ARTS ACADEMY - 97103

Net Pension Liability as of June 30, 2023	**$0**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,159
- Net Difference Between Projected and Actual Investment	37,381
- Change of Assumptions	34,128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,159
Pension Expense/(Income)	116,628
Contributions	(31,441)
Total Activity in FY 2024	229,014
Net Pension Liability as of June 30, 2024	**$229,014**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $31,441

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$14,065
2026	47,137
2027	18,382
2028	10,612
2029	13,733
Thereafter	39,898
Total	$143,827

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$475,311	$229,014	$30,393

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **97104**
Submission Unit Name: **PROMISE PREP**

Wages: $270,204 **Proportionate Share:** 0.0000607

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$0	$99,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$26,247	$5,682
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,301	0
Change of Assumptions	24,643	9,761
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,628	4,769
Total	$79,819	$20,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$49,583
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	911
Total	$50,494

TRF 1996 Net Pension Liability - Unaudited

PROMISE PREP - 97104

Net Pension Liability as of June 30, 2023	**$0**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,565
- Net Difference Between Projected and Actual Investment	16,301
- Change of Assumptions	14,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,859
Pension Expense/(Income)	50,494
Contributions	(10,237)
Total Activity in FY 2024	99,864
Net Pension Liability as of June 30, 2024	**$99,864**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $10,237

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$5,772
2026	20,194
2027	7,654
2028	4,266
2029	5,627
Thereafter	16,094
Total	$59,607

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$207,266	$99,864	$13,253

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 97106
Submission Unit Name: CIRCLE CITY PREP, INC.

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	0
Total	$0

TRF 1996 Net Pension Liability - Unaudited

CIRCLE CITY PREP, INC. - 97106

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	0
Pension Expense/(Income)	0
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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: **99000**
Submission Unit Name: **STATE OF INDIANA**

Wages: $13,941,149 **Proportionate Share:** 0.0031342

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$3,610,380	$5,156,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$1,355,230	$293,402
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	841,672	0
Change of Assumptions	1,272,419	503,988
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,614,678	214,215
Total	$75,083,999	$1,011,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$2,560,156
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	13,948,868
Total	$16,509,024

TRF 1996 Net Pension Liability - Unaudited

STATE OF INDIANA - 99000

Net Pension Liability as of June 30, 2023	**$3,610,380**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	553,972
- Net Difference Between Projected and Actual Investment	(550,996)
- Change of Assumptions	(169,742)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,989,160)
Pension Expense/(Income)	16,509,024
Contributions	(807,053)
Total Activity in FY 2024	1,546,045
Net Pension Liability as of June 30, 2024	**$5,156,425**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $807,053

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$14,199,754
2026	14,944,404
2027	14,304,171
2028	14,129,232
2029	14,211,210
Thereafter	2,283,623
Total	$74,072,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$10,702,007	$5,156,425	$684,328

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 99011
Submission Unit Name: INDIANA STATE TEACHERS RETIREMENT FUND

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	0
Total	$0

TRF 1996 Net Pension Liability - Unaudited

INDIANA STATE TEACHERS RETIREMENT FUND - 99011

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	0
Pension Expense/(Income)	0
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

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 99019
Submission Unit Name: BALL STATE UNIVERSITY

Wages: $29,729,365 **Proportionate Share:** 0.0066837

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$7,190,668	$10,996,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$2,890,036	$625,681
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,794,871	0
Change of Assumptions	2,713,440	1,074,758
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	419,102	839,619
Total	$7,817,449	$2,540,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$5,459,548
Specific Liabilities of Individual Employers	$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,146)
Total	$5,371,402

TRF 1996 Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 99019

Net Pension Liability as of June 30, 2023	**$7,190,668**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,252,876
- Net Difference Between Projected and Actual Investment	(978,858)
- Change of Assumptions	(229,844)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,891
Pension Expense/(Income)	5,371,402
Contributions	(1,772,028)
Total Activity in FY 2024	3,805,439
Net Pension Liability as of June 30, 2024	**$10,996,107**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $1,772,028

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	$446,869
2026	2,034,848
2027	643,513
2028	270,452
2029	432,408
Thereafter	1,449,301
Total	$5,277,391

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$22,822,092	$10,996,107	$1,459,335

TRF 1996 - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

Submission Unit #: 99022
Submission Unit Name: VINCENNES UNIVERSITY

Wages: $391,511 **Proportionate Share:** 0.0000880

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	$107,983	$144,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	$38,051	$8,238
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	23,632	0
Change of Assumptions	35,726	14,151
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,578	67,928
Total	$98,987	$90,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	$71,882
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	(13,961)
Total	$57,921

TRF 1996 Net Pension Liability - Unaudited

VINCENNES UNIVERSITY - 99022

Net Pension Liability as of June 30, 2023	**$107,983**
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,624
- Net Difference Between Projected and Actual Investment	(18,021)
- Change of Assumptions	(6,485)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,248
Pension Expense/(Income)	57,921
Contributions	(23,491)
Total Activity in FY 2024	36,796
Net Pension Liability as of June 30, 2024	**$144,779**

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): $23,491

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	($6,918)
2026	13,988
2027	(2,594)
2028	(7,511)
2029	(2,927)
Thereafter	14,632
Total	$8,670

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	**Current (6.25%)**	**1% Increase (7.25%)**
$300,484	$144,779	$19,214