

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$5,352,340      Proportionate Share: 0.0013640

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$635,957)	\$898,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$276,733	\$182,897
Net Difference Between Projected and Actual	285,376	0
Change of Assumptions	745,436	309,761
Changes in Proportion and Differences Between	50,190	155,432
<b>Total</b>	<b>\$1,357,735</b>	<b>\$648,090</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,195)
<b>Total</b>	<b>\$317,755</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$285,548

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$59,706
2024	69,068
2025	(977)
2026	323,094
2027	39,853
Thereafter	218,901
<b>Total</b>	<b>\$709,645</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,859,231	\$898,128	(\$685,393)

# TRF 1996 Net Pension Liability - Unaudited

## ADAMS CENTRAL COMM SCHOOLS - 1005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$635,957)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,319
- Net Difference Between Projected and Actual Investment	1,415,663
- Change of Assumptions	(46,956)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,852
Pension Expense/Income	317,755
Contributions	(285,548)
Total Activity in FY 2022	1,534,085
Net Pension Liability as of June 30, 2022	<b>\$898,128</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,736,435      Proportionate Share: 0.0012070

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$580,992)	\$794,751

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,880	\$161,845
Net Difference Between Projected and Actual	252,528	0
Change of Assumptions	659,635	274,106
Changes in Proportion and Differences Between	40,930	132,545
<b>Total</b>	<b>\$1,197,973</b>	<b>\$568,496</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$293,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,219)
<b>Total</b>	<b>\$280,523</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,165

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$52,176
2024	60,460
2025	(1,522)
2026	285,259
2027	35,894
Thereafter	197,210
<b>Total</b>	<b>\$629,477</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,530,126	\$794,751	(\$606,503)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH ADAMS SCHOOLS - 1006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$580,992)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,229
- Net Difference Between Projected and Actual Investment	1,285,125
- Change of Assumptions	(55,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,420
Pension Expense/Income	280,523
Contributions	(254,165)
Total Activity in FY 2022	1,375,743
Net Pension Liability as of June 30, 2022	<b>\$794,751</b>

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## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$6,052,928      Proportionate Share: 0.0015425

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$743,587)	\$1,015,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$312,947	\$206,832
Net Difference Between Projected and Actual	322,722	0
Change of Assumptions	842,988	350,297
Changes in Proportion and Differences Between	36,644	183,090
<b>Total</b>	<b>\$1,515,301</b>	<b>\$740,219</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$375,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,038)
<b>Total</b>	<b>\$355,353</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$322,691

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$63,536
2024	74,123
2025	(5,088)
2026	361,393
2027	42,260
Thereafter	238,858
<b>Total</b>	<b>\$775,082</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,233,404	\$1,015,662	(\$775,088)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH ADAMS COMM SCHOOLS - 1007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$743,587)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,081
- Net Difference Between Projected and Actual Investment	1,644,299
- Change of Assumptions	(71,621)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,828
Pension Expense/Income	355,353
Contributions	(322,691)
Total Activity in FY 2022	1,759,249
Net Pension Liability as of June 30, 2022	<b>\$1,015,662</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$112,636,334      Proportionate Share: 0.0287045

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$13,914,723)	\$18,900,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,823,660	\$3,848,955
Net Difference Between Projected and Actual	6,005,551	0
Change of Assumptions	15,687,226	6,518,710
Changes in Proportion and Differences Between	1,910,116	4,975,403
<b>Total</b>	<b>\$29,426,553</b>	<b>\$15,343,068</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,985,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(419,748)
<b>Total</b>	<b>\$6,565,922</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,067,030

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,135,448
2024	1,332,465
2025	(141,571)
2026	6,678,340
2027	715,282
Thereafter	4,363,521
<b>Total</b>	<b>\$14,083,485</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,170,665	\$18,900,530	(\$14,423,663)

# TRF 1996 Net Pension Liability - Unaudited

## FORT WAYNE COMM SCHOOLS - 2013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$13,914,723)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,554,162
- Net Difference Between Projected and Actual Investment	30,736,184
- Change of Assumptions	<b>(1,391,441)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	417,456
Pension Expense/Income	6,565,922
Contributions	<b>(6,067,030)</b>
Total Activity in FY 2022	32,815,253
Net Pension Liability as of June 30, 2022	<b>\$18,900,530</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$38,576,127      Proportionate Share: 0.0098308

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,681,384)	\$6,473,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,994,504	\$1,318,201
Net Difference Between Projected and Actual	2,056,798	0
Change of Assumptions	5,372,607	2,232,547
Changes in Proportion and Differences Between	232,256	994,945
<b>Total</b>	<b>\$9,656,165</b>	<b>\$4,545,693</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,392,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(110,173)
<b>Total</b>	<b>\$2,282,300</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,077,400

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$422,455
2024	489,930
2025	(14,902)
2026	2,320,798
2027	293,695
Thereafter	1,598,496
<b>Total</b>	<b>\$5,110,472</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,607,423	\$6,473,108	(\$4,939,858)

# TRF 1996 Net Pension Liability - Unaudited

## EAST ALLEN CO SCHOOLS - 2016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,681,384)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	871,252
- Net Difference Between Projected and Actual Investment	10,377,020
- Change of Assumptions	(412,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,987
Pension Expense/Income	2,282,300
Contributions	(2,077,400)
Total Activity in FY 2022	11,154,492
Net Pension Liability as of June 30, 2022	<b>\$6,473,108</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$27,487,384      Proportionate Share: 0.0070049

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,342,101)	\$4,612,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,421,176	\$939,279
Net Difference Between Projected and Actual	1,465,564	0
Change of Assumptions	3,828,231	1,590,793
Changes in Proportion and Differences Between	303,409	682,087
<b>Total</b>	<b>\$7,018,380</b>	<b>\$3,212,159</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,704,747
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(42,314)
<b>Total</b>	<b>\$1,662,433</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,477,768

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$337,206
2024	385,285
2025	25,568
2026	1,689,867
2027	216,444
Thereafter	1,151,851
<b>Total</b>	<b>\$3,806,221</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,683,743	\$4,612,389	(\$3,519,877)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWEST ALLEN CO SCHOOLS - 2017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,342,101)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	621,073
- Net Difference Between Projected and Actual Investment	7,405,478
- Change of Assumptions	(298,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,174
Pension Expense/Income	1,662,433
Contributions	(1,477,768)
Total Activity in FY 2022	7,954,490
Net Pension Liability as of June 30, 2022	<b>\$4,612,389</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$29,785,070      Proportionate Share: 0.0075905

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,756,833)	\$4,997,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,539,985	\$1,017,802
Net Difference Between Projected and Actual	1,588,083	0
Change of Assumptions	4,148,266	1,723,781
Changes in Proportion and Differences Between	278,073	763,941
<b>Total</b>	<b>\$7,554,407</b>	<b>\$3,505,524</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,847,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(66,472)
<b>Total</b>	<b>\$1,780,790</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,592,865

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$344,778
2024	396,877
2025	7,088
2026	1,810,511
2027	239,074
Thereafter	1,250,555
<b>Total</b>	<b>\$4,048,883</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,911,283	\$4,997,979	(\$3,814,134)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF SOUTHWEST ALLEN CO - 2018

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,756,833)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	678,630
- Net Difference Between Projected and Actual Investment	8,265,101
- Change of Assumptions	(426,595)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,751
Pension Expense/Income	1,780,790
Contributions	(1,592,865)
Total Activity in FY 2022	8,754,812
Net Pension Liability as of June 30, 2022	<b>\$4,997,979</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,375,350      Proportionate Share: 0.0008602

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$396,598)	\$566,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$174,520	\$115,343
Net Difference Between Projected and Actual	179,971	0
Change of Assumptions	470,106	195,349
Changes in Proportion and Differences Between	26,814	97,455
<b>Total</b>	<b>\$851,411</b>	<b>\$408,147</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$209,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,146)
<b>Total</b>	<b>\$199,197</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,073

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,460
2024	42,364
2025	(1,809)
2026	202,569
2027	25,356
Thereafter	138,324
<b>Total</b>	<b>\$443,264</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,803,160	\$566,400	(\$432,240)

# TRF 1996 Net Pension Liability - Unaudited

## FLAT ROCK HAWCREEK SCHOOL CORP - 3011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$396,598)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,693
- Net Difference Between Projected and Actual Investment	884,845
- Change of Assumptions	(26,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,560
Pension Expense/Income	199,197
Contributions	(177,073)
Total Activity in FY 2022	962,998
Net Pension Liability as of June 30, 2022	<b>\$566,400</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$44,691,029      Proportionate Share: 0.0113892

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,202,853)	\$7,499,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,310,677	\$1,527,166
Net Difference Between Projected and Actual	2,382,847	0
Change of Assumptions	6,224,284	2,586,455
Changes in Proportion and Differences Between	207,741	1,185,346
<b>Total</b>	<b>\$11,125,549</b>	<b>\$5,298,967</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,771,733
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(142,342)
<b>Total</b>	<b>\$2,629,391</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,397,980

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$474,717
2024	552,889
2025	(31,971)
2026	2,674,000
2027	325,711
Thereafter	1,831,236
<b>Total</b>	<b>\$5,826,582</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,874,157	\$7,499,240	(\$5,722,935)

# TRF 1996 Net Pension Liability - Unaudited

## BARTHOLOMEW CONS SCHOOL CORP - 3013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,202,853)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,000,175
- Net Difference Between Projected and Actual Investment	11,629,876
- Change of Assumptions	(310,644)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,275
Pension Expense/Income	2,629,391
Contributions	(2,397,980)
Total Activity in FY 2022	12,702,093
Net Pension Liability as of June 30, 2022	<b>\$7,499,240</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$6,413,625      Proportionate Share: 0.0016345

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$734,003)	\$1,076,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$331,613	\$219,168
Net Difference Between Projected and Actual	341,970	0
Change of Assumptions	893,267	371,190
Changes in Proportion and Differences Between	27,106	181,852
<b>Total</b>	<b>\$1,593,956</b>	<b>\$772,210</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$397,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$22,366)
<b>Total</b>	<b>\$375,414</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,225

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$66,191
2024	77,410
2025	(6,525)
2026	381,817
2027	44,946
Thereafter	257,907
<b>Total</b>	<b>\$821,746</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,426,256	\$1,076,240	(\$821,316)

# TRF 1996 Net Pension Liability - Unaudited

## BENTON COMM SCHOOL CORP - 4005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$734,003)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	143,011
- Net Difference Between Projected and Actual Investment	1,646,513
- Change of Assumptions	(34,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,492
Pension Expense/Income	375,414
Contributions	(345,225)
Total Activity in FY 2022	1,810,243
Net Pension Liability as of June 30, 2022	<b>\$1,076,240</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$5,537,833      Proportionate Share: 0.0014113

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$618,998)	\$929,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,329	\$189,240
Net Difference Between Projected and Actual	295,272	0
Change of Assumptions	771,286	320,502
Changes in Proportion and Differences Between	37,595	175,687
<b>Total</b>	<b>\$1,390,482</b>	<b>\$685,429</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$343,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,643)
<b>Total</b>	<b>\$323,818</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$287,008

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$56,819
2024	66,506
2025	(5,967)
2026	329,346
2027	38,432
Thereafter	219,917
<b>Total</b>	<b>\$705,053</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,958,381	\$929,273	(\$709,161)

# TRF 1996 Net Pension Liability - Unaudited

## BLACKFORD CO SCHOOLS - 5003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$618,998)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,866
- Net Difference Between Projected and Actual Investment	1,395,417
- Change of Assumptions	(18,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,155
Pension Expense/Income	323,818
Contributions	(287,008)
Total Activity in FY 2022	1,548,271
Net Pension Liability as of June 30, 2022	<b>\$929,273</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$29,526,344      Proportionate Share: 0.0075246

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,703,324)	\$4,954,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,526,615	\$1,008,966
Net Difference Between Projected and Actual	1,574,296	0
Change of Assumptions	4,112,251	1,708,815
Changes in Proportion and Differences Between	244,929	779,887
<b>Total</b>	<b>\$7,458,091</b>	<b>\$3,497,668</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,831,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(74,565)
<b>Total</b>	<b>\$1,756,659</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,592,809

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$333,113
2024	384,759
2025	(1,645)
2026	1,786,124
2027	228,969
Thereafter	1,229,103
<b>Total</b>	<b>\$3,960,423</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,773,143	\$4,954,587	(\$3,781,020)

# TRF 1996 Net Pension Liability - Unaudited

## ZIONSVILLE COMM SCHOOLS - 6003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,703,324)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	671,868
- Net Difference Between Projected and Actual Investment	8,156,212
- Change of Assumptions	(407,036)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,017
Pension Expense/Income	1,756,659
Contributions	(1,592,809)
Total Activity in FY 2022	8,657,911
Net Pension Liability as of June 30, 2022	<b>\$4,954,587</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$14,385,935      Proportionate Share: 0.0036661

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,706,614)	\$2,413,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$743,790	\$491,583
Net Difference Between Projected and Actual	767,021	0
Change of Assumptions	2,003,551	832,561
Changes in Proportion and Differences Between	32,310	525,237
<b>Total</b>	<b>\$3,546,672</b>	<b>\$1,849,381</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$892,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,717)
<b>Total</b>	<b>\$821,483</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$778,136

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$127,909
2024	153,072
2025	(35,190)
2026	835,837
2027	83,060
Thereafter	532,603
<b>Total</b>	<b>\$1,697,291</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,684,916	\$2,413,950	(\$1,842,171)

# TRF 1996 Net Pension Liability - Unaudited

## LEBANON COMM SCHOOL CORP - 6013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,706,614)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	323,276
- Net Difference Between Projected and Actual Investment	3,800,185
- Change of Assumptions	(124,169)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,925
Pension Expense/Income	821,483
Contributions	(778,136)
Total Activity in FY 2022	4,120,564
Net Pension Liability as of June 30, 2022	<b>\$2,413,950</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$5,900,704      Proportionate Share: 0.0015037

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$713,896)	\$990,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$305,075	\$201,630
Net Difference Between Projected and Actual	314,604	0
Change of Assumptions	821,783	341,486
Changes in Proportion and Differences Between	16,322	171,885
<b>Total</b>	<b>\$1,457,784</b>	<b>\$715,001</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,948
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,696)
<b>Total</b>	<b>\$344,252</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,727

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$59,773
2024	70,093
2025	(7,125)
2026	350,134
2027	39,864
Thereafter	230,044
<b>Total</b>	<b>\$742,783</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,152,071	\$990,114	(\$755,591)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN BOONE COMM SCHOOL CORP - 6015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$713,896)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,174
- Net Difference Between Projected and Actual Investment	1,583,411
- Change of Assumptions	<b>(61,483)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,383
Pension Expense/Income	344,252
Contributions	<b>(309,727)</b>
Total Activity in FY 2022	1,704,010
Net Pension Liability as of June 30, 2022	<b>\$990,114</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,191,560      Proportionate Share: 0.0018327

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$915,578)	\$1,206,745

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$371,824	\$245,745
Net Difference Between Projected and Actual	383,437	0
Change of Assumptions	1,001,584	416,201
Changes in Proportion and Differences Between	40,547	290,868
<b>Total</b>	<b>\$1,797,392</b>	<b>\$952,814</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$446,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$35,876)
<b>Total</b>	<b>\$410,139</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$386,172

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$63,418
2024	75,997
2025	(18,116)
2026	417,318
2027	37,608
Thereafter	268,353
<b>Total</b>	<b>\$844,578</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,841,724	\$1,206,745	(\$920,910)

# TRF 1996 Net Pension Liability - Unaudited

## BROWN CO SCHOOL CORP - 7001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$915,578)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,207
- Net Difference Between Projected and Actual Investment	2,010,693
- Change of Assumptions	(109,454)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,910
Pension Expense/Income	410,139
Contributions	(386,172)
Total Activity in FY 2022	2,122,323
Net Pension Liability as of June 30, 2022	<b>\$1,206,745</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,696,650      Proportionate Share: 0.0009421

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$465,799)	\$620,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,136	\$126,325
Net Difference Between Projected and Actual	197,106	0
Change of Assumptions	514,865	213,948
Changes in Proportion and Differences Between	38,345	117,990
<b>Total</b>	<b>\$941,452</b>	<b>\$458,263</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,907)
<b>Total</b>	<b>\$219,367</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,308

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$41,136
2024	47,603
2025	(776)
2026	223,063
2027	26,191
Thereafter	145,972
<b>Total</b>	<b>\$483,189</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,974,840	\$620,327	(\$473,394)

# TRF 1996 Net Pension Liability - Unaudited

## CARROLL CONS SCHOOL CORP - 8006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$465,799)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,208
- Net Difference Between Projected and Actual Investment	1,024,970
- Change of Assumptions	(52,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,469
Pension Expense/Income	219,367
Contributions	(203,308)
Total Activity in FY 2022	1,086,126
Net Pension Liability as of June 30, 2022	<b>\$620,327</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,772,768      Proportionate Share: 0.0012163

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$547,402)	\$800,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246,767	\$163,092
Net Difference Between Projected and Actual	254,474	0
Change of Assumptions	664,717	276,218
Changes in Proportion and Differences Between	27,135	138,052
<b>Total</b>	<b>\$1,193,093</b>	<b>\$577,362</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,008)
<b>Total</b>	<b>\$280,997</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,633

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$50,890
2024	59,239
2025	(3,221)
2026	285,759
2027	33,982
Thereafter	189,082
<b>Total</b>	<b>\$615,731</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,549,620	\$800,875	(\$611,176)

# TRF 1996 Net Pension Liability - Unaudited

## DELPHI COMM SCHOOL CORP - 8009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$547,402)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,471
- Net Difference Between Projected and Actual Investment	1,227,371
- Change of Assumptions	(26,927)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,998
Pension Expense/Income	280,997
Contributions	(255,633)
Total Activity in FY 2022	1,348,277
Net Pension Liability as of June 30, 2022	<b>\$800,875</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$13,900,597      Proportionate Share: 0.0035425

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,676,829)	\$2,332,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$718,714	\$475,010
Net Difference Between Projected and Actual	741,161	0
Change of Assumptions	1,936,003	804,492
Changes in Proportion and Differences Between	12,847	572,513
<b>Total</b>	<b>\$3,408,725</b>	<b>\$1,852,015</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$862,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(80,216)
<b>Total</b>	<b>\$781,904</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$746,574

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$111,714
2024	136,028
2025	(45,887)
2026	795,778
2027	63,126
Thereafter	495,951
<b>Total</b>	<b>\$1,556,710</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,425,825	\$2,332,566	(\$1,780,063)

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

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,676,829)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	313,533
- Net Difference Between Projected and Actual Investment	3,721,388
- Change of Assumptions	(141,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,187
Pension Expense/Income	781,904
Contributions	(746,574)
Total Activity in FY 2022	4,009,395
Net Pension Liability as of June 30, 2022	<b>\$2,332,566</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,520,721      Proportionate Share: 0.0008972

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$411,538)	\$590,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,027	\$120,305
Net Difference Between Projected and Actual	187,712	0
Change of Assumptions	490,327	203,752
Changes in Proportion and Differences Between	25,033	105,189
<b>Total</b>	<b>\$885,099</b>	<b>\$429,246</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$218,347
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,108)
<b>Total</b>	<b>\$207,239</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$185,099

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,500
2024	43,658
2025	(2,415)
2026	210,755
2027	25,661
Thereafter	140,694
<b>Total</b>	<b>\$455,853</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,880,720	\$590,763	(\$450,832)

# TRF 1996 Net Pension Liability - Unaudited

## PIONEER REGIONAL SCHOOL CORP - 9002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$411,538)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,859
- Net Difference Between Projected and Actual Investment	919,138
- Change of Assumptions	(25,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,907
Pension Expense/Income	207,239
Contributions	(185,099)
Total Activity in FY 2022	1,002,301
Net Pension Liability as of June 30, 2022	<b>\$590,763</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 9003  
 Submission Unit Name: SOUTHEASTERN

Wages: \$4,920,510      Proportionate Share: 0.0012540

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$523,442)	\$825,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254,415	\$168,148
Net Difference Between Projected and Actual	262,362	0
Change of Assumptions	685,320	284,780
Changes in Proportion and Differences Between	51,911	128,233
<b>Total</b>	<b>\$1,254,008</b>	<b>\$581,161</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$305,180
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,280)
<b>Total</b>	<b>\$292,900</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,274

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$55,661
2024	64,268
2025	(128)
2026	297,806
2027	41,087
Thereafter	214,153
<b>Total</b>	<b>\$672,847</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,628,648	\$825,699	(\$630,120)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEASTERN - 9003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$523,442)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,065
- Net Difference Between Projected and Actual Investment	1,192,676
- Change of Assumptions	3,297
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,477
Pension Expense/Income	292,900
Contributions	<b>(263,274)</b>
Total Activity in FY 2022	1,349,141
Net Pension Liability as of June 30, 2022	<b>\$825,699</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	195,056	1,317,765
<b>Total</b>	<b>\$195,056</b>	<b>\$1,317,765</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$144,669)
2024	(144,669)
2025	(144,669)
2026	(144,672)
2027	(140,007)
Thereafter	(404,023)
<b>Total</b>	<b>(\$1,122,709)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## WEST CLARK COMM SCHOOLS - 10000

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$6,987,658      Proportionate Share: 0.0017807

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$656,957)	\$1,172,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361,274	\$238,772
Net Difference Between Projected and Actual	372,558	0
Change of Assumptions	973,166	404,392
Changes in Proportion and Differences Between	256,456	17,587
<b>Total</b>	<b>\$1,963,454</b>	<b>\$660,751</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$433,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	28,308
<b>Total</b>	<b>\$461,668</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$367,374

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$124,786
2024	137,008
2025	45,566
2026	468,643
2027	100,792
Thereafter	425,908
<b>Total</b>	<b>\$1,302,703</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,732,721	\$1,172,505	(\$894,780)

# TRF 1996 Net Pension Liability - Unaudited

## BORDEN-HENRYVILLE SCHOOL CORPOATION - 10001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$656,957)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149,860
- Net Difference Between Projected and Actual Investment	1,540,168
- Change of Assumptions	70,206
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,066)
Pension Expense/Income	461,668
Contributions	(367,374)
Total Activity in FY 2022	1,829,462
Net Pension Liability as of June 30, 2022	<b>\$1,172,505</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$10,784,504      Proportionate Share: 0.0027483

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,166,118)	\$1,809,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$557,584	\$368,517
Net Difference Between Projected and Actual	574,999	0
Change of Assumptions	1,501,967	624,131
Changes in Proportion and Differences Between	444,732	31,161
<b>Total</b>	<b>\$3,079,282</b>	<b>\$1,023,809</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$668,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	49,018
<b>Total</b>	<b>\$717,858</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$576,146

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$197,919
2024	216,783
2025	75,652
2026	728,621
2027	160,887
Thereafter	675,611
<b>Total</b>	<b>\$2,055,473</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,761,014	\$1,809,623	(\$1,380,987)

# TRF 1996 Net Pension Liability - Unaudited

## SILVER CREEK SCHOOL CORPORATION - 10002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,166,118)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237,628
- Net Difference Between Projected and Actual Investment	2,647,540
- Change of Assumptions	(7,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,002)
Pension Expense/Income	717,858
Contributions	(576,146)
Total Activity in FY 2022	2,975,741
Net Pension Liability as of June 30, 2022	<b>\$1,809,623</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,593,592      Proportionate Share: 0.0011706

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$563,469)	\$770,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$237,495	\$156,964
Net Difference Between Projected and Actual	244,913	0
Change of Assumptions	639,742	265,840
Changes in Proportion and Differences Between	7,910	226,499
<b>Total</b>	<b>\$1,130,060</b>	<b>\$649,303</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,423)
<b>Total</b>	<b>\$254,460</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,236

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,999
2024	41,034
2025	(19,079)
2026	259,047
2027	18,758
Thereafter	147,998
<b>Total</b>	<b>\$480,757</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,453,824	\$770,784	(\$588,212)

# TRF 1996 Net Pension Liability - Unaudited

CLARKSVILLE COMM SCHOOL CORP - 10013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$563,469)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,996
- Net Difference Between Projected and Actual Investment	1,246,365
- Change of Assumptions	(53,717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,385
Pension Expense/Income	254,460
Contributions	(235,236)
Total Activity in FY 2022	1,334,253
Net Pension Liability as of June 30, 2022	<b>\$770,784</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$38,378,129      Proportionate Share: 0.0097804

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,123,693)	\$6,439,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,984,278	\$1,311,443
Net Difference Between Projected and Actual	2,046,254	0
Change of Assumptions	5,345,063	2,221,101
Changes in Proportion and Differences Between	177,051	1,484,206
<b>Total</b>	<b>\$9,552,646</b>	<b>\$5,016,750</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,380,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(184,950)
<b>Total</b>	<b>\$2,195,257</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,081,418

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$344,947
2024	412,076
2025	(90,168)
2026	2,233,566
2027	216,055
Thereafter	1,419,420
<b>Total</b>	<b>\$4,535,896</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,501,774	\$6,439,922	(\$4,914,532)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER CLARK CO SCHOOLS - 10016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,123,693)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	886,203
- Net Difference Between Projected and Actual Investment	11,152,592
- Change of Assumptions	(764,436)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	175,417
Pension Expense/Income	2,195,257
Contributions	(2,081,418)
Total Activity in FY 2022	11,563,615
Net Pension Liability as of June 30, 2022	<b>\$6,439,922</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$16,268,499      Proportionate Share: 0.0041459

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,033,965)	\$2,729,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$841,133	\$555,919
Net Difference Between Projected and Actual	867,405	0
Change of Assumptions	2,265,766	941,522
Changes in Proportion and Differences Between	121,590	498,029
<b>Total</b>	<b>\$4,095,894</b>	<b>\$1,995,470</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,008,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,772)
<b>Total</b>	<b>\$957,195</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$877,013

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$172,853
2024	201,309
2025	(11,592)
2026	973,429
2027	112,326
Thereafter	652,099
<b>Total</b>	<b>\$2,100,424</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,690,678	\$2,729,875	(\$2,083,265)

# TRF 1996 Net Pension Liability - Unaudited

## CLAY COMMUNITY SCHOOLS - 11015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,033,965)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	369,915
- Net Difference Between Projected and Actual Investment	4,482,370
- Change of Assumptions	(219,342)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,715
Pension Expense/Income	957,195
Contributions	(877,013)
Total Activity in FY 2022	4,763,840
Net Pension Liability as of June 30, 2022	<b>\$2,729,875</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,573,943      Proportionate Share: 0.0009108

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$423,471)	\$599,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$184,786	\$122,128
Net Difference Between Projected and Actual	190,557	0
Change of Assumptions	497,759	206,840
Changes in Proportion and Differences Between	24,253	150,222
<b>Total</b>	<b>\$897,355</b>	<b>\$479,190</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,657
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,455)
<b>Total</b>	<b>\$203,202</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$196,567

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$30,891
2024	37,142
2025	(9,629)
2026	206,763
2027	21,083
Thereafter	131,915
<b>Total</b>	<b>\$418,165</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,909,228	\$599,718	(\$457,666)

# TRF 1996 Net Pension Liability - Unaudited

## CLINTON CENTRAL SCHOOL CORP - 12001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$423,471)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,292
- Net Difference Between Projected and Actual Investment	943,191
- Change of Assumptions	<b>(30,455)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,526
Pension Expense/Income	203,202
Contributions	<b>(196,567)</b>
Total Activity in FY 2022	1,023,189
Net Pension Liability as of June 30, 2022	<b>\$599,718</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,831,660      Proportionate Share: 0.0009765

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$460,161)	\$642,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,115	\$130,938
Net Difference Between Projected and Actual	204,303	0
Change of Assumptions	533,665	221,760
Changes in Proportion and Differences Between	31,429	108,189
<b>Total</b>	<b>\$967,512</b>	<b>\$460,887</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,609)
<b>Total</b>	<b>\$227,037</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$210,741

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$42,297
2024	49,000
2025	(1,146)
2026	230,867
2027	28,922
Thereafter	156,685
<b>Total</b>	<b>\$506,625</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,046,949	\$642,978	(\$490,679)

# TRF 1996 Net Pension Liability - Unaudited

## CLINTON PRAIRIE SCHOOL - 12002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$460,161)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,339
- Net Difference Between Projected and Actual Investment	1,022,148
- Change of Assumptions	<b>(37,314)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,670
Pension Expense/Income	227,037
Contributions	<b>(210,741)</b>
Total Activity in FY 2022	1,103,139
Net Pension Liability as of June 30, 2022	<b>\$642,978</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,295,878      Proportionate Share: 0.0008399

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$389,176)	\$553,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,402	\$112,621
Net Difference Between Projected and Actual	175,724	0
Change of Assumptions	459,012	190,739
Changes in Proportion and Differences Between	22,715	99,778
<b>Total</b>	<b>\$827,853</b>	<b>\$403,138</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,455)
<b>Total</b>	<b>\$193,947</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,539

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$35,049
2024	40,814
2025	(2,317)
2026	197,230
2027	23,679
Thereafter	130,260
<b>Total</b>	<b>\$424,715</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,760,607	\$553,034	(\$422,040)

# TRF 1996 Net Pension Liability - Unaudited

## ROSSVILLE CONS SCHOOL - 12003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$389,176)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,987
- Net Difference Between Projected and Actual Investment	867,406
- Change of Assumptions	(27,075)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,484
Pension Expense/Income	193,947
Contributions	(176,539)
Total Activity in FY 2022	942,210
Net Pension Liability as of June 30, 2022	<b>\$553,034</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$11,710,166      Proportionate Share: 0.0029842

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,524,522)	\$1,964,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$605,444	\$400,148
Net Difference Between Projected and Actual	624,354	0
Change of Assumptions	1,630,888	677,703
Changes in Proportion and Differences Between	1,141	480,997
<b>Total</b>	<b>\$2,861,827</b>	<b>\$1,558,848</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$726,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,078)
<b>Total</b>	<b>\$658,172</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$603,796

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$93,606
2024	114,089
2025	(39,156)
2026	669,863
2027	58,043
Thereafter	406,534
<b>Total</b>	<b>\$1,302,979</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,255,510	\$1,964,952	(\$1,499,524)

# TRF 1996 Net Pension Liability - Unaudited

## COMM SCHOOLS OF FRANKFORT - 12004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,524,522)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	268,782
- Net Difference Between Projected and Actual Investment	3,333,887
- Change of Assumptions	(203,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,212
Pension Expense/Income	658,172
Contributions	(603,796)
Total Activity in FY 2022	3,489,474
Net Pension Liability as of June 30, 2022	<b>\$1,964,952</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$5,481,797      Proportionate Share: 0.0013970

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$631,400)	\$919,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$283,428	\$187,322
Net Difference Between Projected and Actual	292,280	0
Change of Assumptions	763,471	317,255
Changes in Proportion and Differences Between	41,977	170,325
<b>Total</b>	<b>\$1,381,156</b>	<b>\$674,902</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$339,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,650)
<b>Total</b>	<b>\$322,331</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$296,640

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,038
2024	67,626
2025	(4,113)
2026	327,806
2027	39,436
Thereafter	217,461
<b>Total</b>	<b>\$706,254</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,928,406	\$919,857	(\$701,976)

# TRF 1996 Net Pension Liability - Unaudited

## CRAWFORD COUNTY COMM SCHOOL CORP - 13009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$631,400)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,399
- Net Difference Between Projected and Actual Investment	1,414,468
- Change of Assumptions	<b>(32,958)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,657
Pension Expense/Income	322,331
Contributions	<b>(296,640)</b>
Total Activity in FY 2022	1,551,257
Net Pension Liability as of June 30, 2022	<b>\$919,857</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,046,818      Proportionate Share: 0.0017958

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$797,237)	\$1,182,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364,338	\$240,797
Net Difference Between Projected and Actual	375,717	0
Change of Assumptions	981,418	407,821
Changes in Proportion and Differences Between	25,237	201,950
<b>Total</b>	<b>\$1,746,710</b>	<b>\$850,568</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$437,035
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$25,948)
<b>Total</b>	<b>\$411,087</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$383,385

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$71,349
2024	83,675
2025	(8,543)
2026	418,119
2027	50,300
Thereafter	281,242
<b>Total</b>	<b>\$896,142</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,764,374	\$1,182,448	(\$902,368)

# TRF 1996 Net Pension Liability - Unaudited

## WASHINGTON COMM SCHOOLS - 14009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$797,237)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,741
- Net Difference Between Projected and Actual Investment	1,792,646
- Change of Assumptions	<b>(31,430)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,026
Pension Expense/Income	411,087
Contributions	<b>(383,385)</b>
Total Activity in FY 2022	1,979,685
Net Pension Liability as of June 30, 2022	<b>\$1,182,448</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,342,042      Proportionate Share: 0.0008517

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$401,390)	\$560,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,796	\$114,204
Net Difference Between Projected and Actual	178,193	0
Change of Assumptions	465,460	193,419
Changes in Proportion and Differences Between	29,760	87,690
<b>Total</b>	<b>\$846,209</b>	<b>\$395,313</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,466)
<b>Total</b>	<b>\$199,808</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,813

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$38,678
2024	44,523
2025	787
2026	203,147
2027	25,173
Thereafter	138,588
<b>Total</b>	<b>\$450,896</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,785,342	\$560,803	(\$427,969)

# TRF 1996 Net Pension Liability - Unaudited

## BARR REEVE COMM SCHOOLS - 14010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$401,390)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,307
- Net Difference Between Projected and Actual Investment	891,584
- Change of Assumptions	(32,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,883
Pension Expense/Income	199,808
Contributions	(183,813)
Total Activity in FY 2022	962,193
Net Pension Liability as of June 30, 2022	<b>\$560,803</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,651,971      Proportionate Share: 0.0011855

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$514,375)	\$780,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$240,518	\$158,962
Net Difference Between Projected and Actual	248,030	0
Change of Assumptions	647,885	269,224
Changes in Proportion and Differences Between	34,144	113,708
<b>Total</b>	<b>\$1,170,577</b>	<b>\$541,894</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,685)
<b>Total</b>	<b>\$276,824</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$249,061

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$52,544
2024	60,681
2025	(197)
2026	281,461
2027	37,515
Thereafter	196,679
<b>Total</b>	<b>\$628,683</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,485,057	\$780,595	(\$595,699)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH DAVIESS CO COMM SCHOOLS - 14011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$514,375)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,977
- Net Difference Between Projected and Actual Investment	1,162,229
- Change of Assumptions	(11,702)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,703
Pension Expense/Income	276,824
Contributions	(249,061)
Total Activity in FY 2022	1,294,970
Net Pension Liability as of June 30, 2022	<b>\$780,595</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$528,143      Proportionate Share: 0.0001346

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$61,120)	\$88,628

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,308	\$18,048
Net Difference Between Projected and Actual	28,161	0
Change of Assumptions	73,560	30,567
Changes in Proportion and Differences Between	9,492	17,254
<b>Total</b>	<b>\$138,521</b>	<b>\$65,869</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,757
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,070)
<b>Total</b>	<b>\$31,687</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,979

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,223
2024	7,146
2025	234
2026	32,211
2027	4,566
Thereafter	22,272
<b>Total</b>	<b>\$72,652</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,150	\$88,628	(\$67,635)

# TRF 1996 Net Pension Liability - Unaudited

## TWIN RIVERS VOCATIONAL - 14025

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$61,120)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,805
- Net Difference Between Projected and Actual Investment	136,789
- Change of Assumptions	(3,391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,837
Pension Expense/Income	31,687
Contributions	(28,979)
Total Activity in FY 2022	149,748
Net Pension Liability as of June 30, 2022	<b>\$88,628</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,415,179      Proportionate Share: 0.0018897

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$927,135)	\$1,244,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383,388	\$253,388
Net Difference Between Projected and Actual	395,363	0
Change of Assumptions	1,032,735	429,146
Changes in Proportion and Differences Between	19,327	283,364
<b>Total</b>	<b>\$1,830,813</b>	<b>\$965,898</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,656)
<b>Total</b>	<b>\$423,231</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$374,490

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$65,727
2024	78,697
2025	(18,343)
2026	430,629
2027	41,011
Thereafter	267,194
<b>Total</b>	<b>\$864,915</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,961,208	\$1,244,276	(\$949,551)

# TRF 1996 Net Pension Liability - Unaudited

## LAWRENCEBURG COMM SCHOOLS CORP - 15018

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$927,135)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168,609
- Net Difference Between Projected and Actual Investment	2,043,159
- Change of Assumptions	<b>(100,018)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,920
Pension Expense/Income	423,231
Contributions	<b>(374,490)</b>
Total Activity in FY 2022	2,171,411
Net Pension Liability as of June 30, 2022	<b>\$1,244,276</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,560,560      Proportionate Share: 0.0019267

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$909,987)	\$1,268,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,895	\$258,349
Net Difference Between Projected and Actual	403,104	0
Change of Assumptions	1,052,956	437,548
Changes in Proportion and Differences Between	28,290	385,684
<b>Total</b>	<b>\$1,875,245</b>	<b>\$1,081,581</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$468,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,555)
<b>Total</b>	<b>\$420,336</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$362,605

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$55,834
2024	69,058
2025	(29,882)
2026	427,880
2027	30,970
Thereafter	239,804
<b>Total</b>	<b>\$793,664</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,038,768	\$1,268,639	(\$968,143)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH DEARBORN COMM SCHOOLS CORP - 15020

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$909,987)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,441
- Net Difference Between Projected and Actual Investment	2,020,424
- Change of Assumptions	(75,186)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,216
Pension Expense/Income	420,336
Contributions	(362,605)
Total Activity in FY 2022	2,178,626
Net Pension Liability as of June 30, 2022	<b>\$1,268,639</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$6,953,001      Proportionate Share: 0.0017719

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$883,115)	\$1,166,711

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$359,489	\$237,592
Net Difference Between Projected and Actual	370,717	0
Change of Assumptions	968,357	402,393
Changes in Proportion and Differences Between	47,918	216,543
<b>Total</b>	<b>\$1,746,481</b>	<b>\$856,528</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$431,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,215)
<b>Total</b>	<b>\$409,003</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,120

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$73,787
2024	85,948
2025	(5,043)
2026	415,948
2027	47,082
Thereafter	272,231
<b>Total</b>	<b>\$889,953</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,714,275	\$1,166,711	(\$890,358)

# TRF 1996 Net Pension Liability - Unaudited

## DECATUR CO COMM SCHOOLS - 16001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$883,115)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,673
- Net Difference Between Projected and Actual Investment	1,940,277
- Change of Assumptions	(104,237)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,230
Pension Expense/Income	409,003
Contributions	(377,120)
Total Activity in FY 2022	2,049,826
Net Pension Liability as of June 30, 2022	<b>\$1,166,711</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$8,010,678      Proportionate Share: 0.0020415

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$930,000)	\$1,344,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$414,186	\$273,743
Net Difference Between Projected and Actual	427,122	0
Change of Assumptions	1,115,695	463,619
Changes in Proportion and Differences Between	25,662	204,331
<b>Total</b>	<b>\$1,982,665</b>	<b>\$941,693</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$496,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,650)
<b>Total</b>	<b>\$471,180</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$438,344

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$84,958
2024	98,970
2025	(5,865)
2026	479,181
2027	57,586
Thereafter	326,142
<b>Total</b>	<b>\$1,040,972</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,279,413	\$1,344,229	(\$1,025,829)

# TRF 1996 Net Pension Liability - Unaudited

## GREENSBURG COMMUNITY SCHOOLS - 16002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$930,000)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179,172
- Net Difference Between Projected and Actual Investment	2,080,011
- Change of Assumptions	(53,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,916
Pension Expense/Income	471,180
Contributions	(438,344)
Total Activity in FY 2022	2,274,229
Net Pension Liability as of June 30, 2022	<b>\$1,344,229</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$9,522,044      Proportionate Share: 0.0024266

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,153,058)	\$1,597,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$492,316	\$325,380
Net Difference Between Projected and Actual	507,693	0
Change of Assumptions	1,326,155	551,074
Changes in Proportion and Differences Between	50,112	250,615
<b>Total</b>	<b>\$2,376,276</b>	<b>\$1,127,069</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$590,549
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,696)
<b>Total</b>	<b>\$562,853</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$505,400

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$103,775
2024	120,430
2025	(4,181)
2026	572,353
2027	70,008
Thereafter	386,822
<b>Total</b>	<b>\$1,249,207</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,086,664	\$1,597,799	(\$1,219,337)

# TRF 1996 Net Pension Liability - Unaudited

## DEKALB CO EASTERN COMM SCHOOL DIST - 17001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,153,058)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	214,953
- Net Difference Between Projected and Actual Investment	2,557,022
- Change of Assumptions	(99,980)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,409
Pension Expense/Income	562,853
Contributions	(505,400)
Total Activity in FY 2022	2,750,857
Net Pension Liability as of June 30, 2022	<b>\$1,597,799</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$5,690,425      Proportionate Share: 0.0014502

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$689,890)	\$954,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$294,221	\$194,456
Net Difference Between Projected and Actual	303,411	0
Change of Assumptions	792,545	329,336
Changes in Proportion and Differences Between	11,804	182,497
<b>Total</b>	<b>\$1,401,981</b>	<b>\$706,289</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$352,928
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,131)
<b>Total</b>	<b>\$327,797</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$308,488

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$53,439
2024	63,393
2025	(11,078)
2026	333,473
2027	35,388
Thereafter	221,077
<b>Total</b>	<b>\$695,692</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,039,924	\$954,887	(\$728,708)

# TRF 1996 Net Pension Liability - Unaudited

## GARRETT KEYSER BUTLER COMM SCHOOLS - 17004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$689,890)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,494
- Net Difference Between Projected and Actual Investment	1,529,552
- Change of Assumptions	(60,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,774
Pension Expense/Income	327,797
Contributions	(308,488)
Total Activity in FY 2022	1,644,777
Net Pension Liability as of June 30, 2022	<b>\$954,887</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$12,624,335      Proportionate Share: 0.0032172

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,455,463)	\$2,118,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$652,716	\$431,391
Net Difference Between Projected and Actual	673,102	0
Change of Assumptions	1,758,224	730,617
Changes in Proportion and Differences Between	29,531	424,694
<b>Total</b>	<b>\$3,113,573</b>	<b>\$1,586,702</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$782,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,545)
<b>Total</b>	<b>\$725,409</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$682,923

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$116,761
2024	138,843
2025	(26,367)
2026	738,012
2027	76,148
Thereafter	483,474
<b>Total</b>	<b>\$1,526,871</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,743,927	\$2,118,371	(\$1,616,604)

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

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,455,463)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,935
- Net Difference Between Projected and Actual Investment	3,259,895
- Change of Assumptions	<b>(76,951)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,469
Pension Expense/Income	725,409
Contributions	<b>(682,923)</b>
Total Activity in FY 2022	3,573,834
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$2,118,371</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$2,955,030      Proportionate Share: 0.0007531

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$341,492)	\$495,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,791	\$100,982
Net Difference Between Projected and Actual	157,563	0
Change of Assumptions	411,575	171,027
Changes in Proportion and Differences Between	17,924	94,261
<b>Total</b>	<b>\$739,853</b>	<b>\$366,270</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,191)
<b>Total</b>	<b>\$172,087</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,940

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$29,611
2024	34,780
2025	(3,894)
2026	175,041
2027	19,950
Thereafter	118,095
<b>Total</b>	<b>\$373,583</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,578,656	\$495,880	(\$378,424)

# TRF 1996 Net Pension Liability - Unaudited

## COWAN COMM SCHOOL CORP - 18005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$341,492)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,030
- Net Difference Between Projected and Actual Investment	764,496
- Change of Assumptions	(18,612)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,311
Pension Expense/Income	172,087
Contributions	(155,940)
Total Activity in FY 2022	837,372
Net Pension Liability as of June 30, 2022	<b>\$495,880</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,518,548      Proportionate Share: 0.0008967

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$376,256)	\$590,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,925	\$120,238
Net Difference Between Projected and Actual	187,607	0
Change of Assumptions	490,053	203,638
Changes in Proportion and Differences Between	34,263	104,151
<b>Total</b>	<b>\$893,848</b>	<b>\$428,027</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$218,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,108)
<b>Total</b>	<b>\$207,117</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,930

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,472
2024	43,626
2025	(2,421)
2026	210,627
2027	27,041
Thereafter	149,476
<b>Total</b>	<b>\$465,821</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,879,672	\$590,434	(\$450,581)

# TRF 1996 Net Pension Liability - Unaudited

## DALEVILLE COMM SCHOOLS - 18008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$376,256)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,355
- Net Difference Between Projected and Actual Investment	856,327
- Change of Assumptions	872
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,949
Pension Expense/Income	207,117
Contributions	<b>(191,930)</b>
Total Activity in FY 2022	966,690
Net Pension Liability as of June 30, 2022	<b>\$590,434</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$18,554,246      Proportionate Share: 0.0047284

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,210,512)	\$3,113,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$959,313	\$634,026
Net Difference Between Projected and Actual	989,275	0
Change of Assumptions	2,584,106	1,073,806
Changes in Proportion and Differences Between	53,520	1,123,590
<b>Total</b>	<b>\$4,586,214</b>	<b>\$2,831,422</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,150,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(155,303)
<b>Total</b>	<b>\$995,424</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$939,712

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$100,879
2024	133,333
2025	(109,480)
2026	1,013,940
2027	45,828
Thereafter	570,292
<b>Total</b>	<b>\$1,754,792</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,911,720	\$3,113,424	(\$2,375,964)

# TRF 1996 Net Pension Liability - Unaudited

## MUNCIE COMM SCHOOLS - 18012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,210,512)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	417,340
- Net Difference Between Projected and Actual Investment	4,918,018
- Change of Assumptions	(167,270)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,136
Pension Expense/Income	995,424
Contributions	(939,712)
Total Activity in FY 2022	5,323,936
Net Pension Liability as of June 30, 2022	<b>\$3,113,424</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,723,407      Proportionate Share: 0.0009489

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$430,846)	\$624,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,516	\$127,237
Net Difference Between Projected and Actual	198,529	0
Change of Assumptions	518,581	215,492
Changes in Proportion and Differences Between	15,153	107,406
<b>Total</b>	<b>\$924,779</b>	<b>\$450,135</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,460)
<b>Total</b>	<b>\$217,469</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,223

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,952
2024	44,465
2025	(4,263)
2026	221,187
2027	25,998
Thereafter	149,305
<b>Total</b>	<b>\$474,644</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,989,094	\$624,805	(\$476,811)

# TRF 1996 Net Pension Liability - Unaudited

## WES-DEL COMMUNITY SCHOOLS - 18014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$430,846)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,221
- Net Difference Between Projected and Actual Investment	964,272
- Change of Assumptions	(23,883)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,795
Pension Expense/Income	217,469
Contributions	(201,223)
Total Activity in FY 2022	1,055,651
Net Pension Liability as of June 30, 2022	<b>\$624,805</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,765,515      Proportionate Share: 0.0012145

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$556,844)	\$799,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246,402	\$162,851
Net Difference Between Projected and Actual	254,098	0
Change of Assumptions	663,733	275,810
Changes in Proportion and Differences Between	14,803	142,189
<b>Total</b>	<b>\$1,179,036</b>	<b>\$580,850</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,960)
<b>Total</b>	<b>\$278,607</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,147

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$48,843
2024	57,179
2025	(5,188)
2026	283,362
2027	31,126
Thereafter	182,864
<b>Total</b>	<b>\$598,186</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,545,847	\$799,690	(\$610,272)

# TRF 1996 Net Pension Liability - Unaudited

## LIBERTY PERRY COMM SCHOOL - 18015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$556,844)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,740
- Net Difference Between Projected and Actual Investment	1,243,778
- Change of Assumptions	<b>(34,669)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,225
Pension Expense/Income	278,607
Contributions	<b>(252,147)</b>
Total Activity in FY 2022	1,356,534
Net Pension Liability as of June 30, 2022	<b>\$799,690</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$9,901,038      Proportionate Share: 0.0025232

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,216,057)	\$1,661,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$511,915	\$338,333
Net Difference Between Projected and Actual	527,904	0
Change of Assumptions	1,378,948	573,012
Changes in Proportion and Differences Between	141,263	236,456
<b>Total</b>	<b>\$2,560,030</b>	<b>\$1,147,801</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$614,059
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,097)
<b>Total</b>	<b>\$598,962</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$543,766

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$121,609
2024	138,927
2025	9,355
2026	608,839
2027	89,351
Thereafter	444,148
<b>Total</b>	<b>\$1,412,229</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,289,158	\$1,661,406	(\$1,267,877)

# TRF 1996 Net Pension Liability - Unaudited

## YORKTOWN COMMUNITY SCHOOLS - 18016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,216,057)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	224,223
- Net Difference Between Projected and Actual Investment	2,689,201
- Change of Assumptions	(116,936)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,779
Pension Expense/Income	598,962
Contributions	(543,766)
Total Activity in FY 2022	2,877,463
Net Pension Liability as of June 30, 2022	<b>\$1,661,406</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$9,788,446      Proportionate Share: 0.0024945

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,142,346)	\$1,642,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$506,092	\$334,485
Net Difference Between Projected and Actual	521,899	0
Change of Assumptions	1,363,263	566,494
Changes in Proportion and Differences Between	114,797	278,355
<b>Total</b>	<b>\$2,506,051</b>	<b>\$1,179,334</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,608)
<b>Total</b>	<b>\$583,466</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$528,136

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$111,543
2024	128,664
2025	566
2026	593,232
2027	78,395
Thereafter	414,317
<b>Total</b>	<b>\$1,326,717</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,228,996	\$1,642,508	(\$1,253,456)

# TRF 1996 Net Pension Liability - Unaudited

## DELAWARE COMM SCHOOL - 18017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,142,346)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	219,178
- Net Difference Between Projected and Actual Investment	2,552,191
- Change of Assumptions	(70,164)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,319
Pension Expense/Income	583,466
Contributions	(528,136)
Total Activity in FY 2022	2,784,854
Net Pension Liability as of June 30, 2022	<b>\$1,642,508</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,078,919      Proportionate Share: 0.0010395

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$548,200)	\$684,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,897	\$139,385
Net Difference Between Projected and Actual	217,484	0
Change of Assumptions	568,095	236,067
Changes in Proportion and Differences Between	36,848	125,429
<b>Total</b>	<b>\$1,033,324</b>	<b>\$500,881</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,978
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,530)
<b>Total</b>	<b>\$240,448</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$224,341

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$43,791
2024	50,925
2025	(2,455)
2026	244,518
2027	30,271
Thereafter	165,393
<b>Total</b>	<b>\$532,443</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,179,010	\$684,461	(\$522,336)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEAST DUBOIS CO SCHOOL - 19016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$548,200)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,341
- Net Difference Between Projected and Actual Investment	1,191,800
- Change of Assumptions	(84,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,417
Pension Expense/Income	240,448
Contributions	(224,341)
Total Activity in FY 2022	1,232,661
Net Pension Liability as of June 30, 2022	<b>\$684,461</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$6,486,882      Proportionate Share: 0.0016531

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$746,406)	\$1,088,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,386	\$221,662
Net Difference Between Projected and Actual	345,861	0
Change of Assumptions	903,432	375,414
Changes in Proportion and Differences Between	47,708	164,171
<b>Total</b>	<b>\$1,632,387</b>	<b>\$761,247</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$402,307
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,884)
<b>Total</b>	<b>\$385,423</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$348,220

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$72,680
2024	84,026
2025	(864)
2026	391,892
2027	51,429
Thereafter	271,977
<b>Total</b>	<b>\$871,140</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,465,245	\$1,088,487	(\$830,663)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWEST DUBOIS CO SCHOOL - 19017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$746,406)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,807
- Net Difference Between Projected and Actual Investment	1,672,447
- Change of Assumptions	<b>(38,433)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,869
Pension Expense/Income	385,423
Contributions	<b>(348,220)</b>
Total Activity in FY 2022	1,834,893
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,088,487</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$2,931,921      Proportionate Share: 0.0007472

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$343,935)	\$491,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,594	\$100,191
Net Difference Between Projected and Actual	156,329	0
Change of Assumptions	408,350	169,687
Changes in Proportion and Differences Between	26,680	91,489
<b>Total</b>	<b>\$742,953</b>	<b>\$361,367</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,271)
<b>Total</b>	<b>\$173,571</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,255

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,212
2024	37,340
2025	(1,030)
2026	176,495
2027	20,293
Thereafter	116,276
<b>Total</b>	<b>\$381,586</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,566,288	\$491,995	(\$375,459)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEAST DUBOIS CO SCHOOL - 19019

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$343,935)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,726
- Net Difference Between Projected and Actual Investment	767,604
- Change of Assumptions	(22,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,635
Pension Expense/Income	173,571
Contributions	(161,255)
Total Activity in FY 2022	835,930
Net Pension Liability as of June 30, 2022	<b>\$491,995</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$12,386,755      Proportionate Share: 0.0031567

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,510,146)	\$2,078,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$640,441	\$423,279
Net Difference Between Projected and Actual	660,444	0
Change of Assumptions	1,725,160	716,878
Changes in Proportion and Differences Between	99,223	320,719
<b>Total</b>	<b>\$3,125,268</b>	<b>\$1,460,876</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$768,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,919)
<b>Total</b>	<b>\$735,311</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$674,516

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$138,108
2024	159,775
2025	(2,328)
2026	747,670
2027	96,054
Thereafter	525,113
<b>Total</b>	<b>\$1,664,392</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,617,107	\$2,078,535	(\$1,586,203)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER JASPER SCHOOLS - 19020

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,510,146)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	280,050
- Net Difference Between Projected and Actual Investment	3,344,427
- Change of Assumptions	(137,776)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,185
Pension Expense/Income	735,311
Contributions	(674,516)
Total Activity in FY 2022	3,588,681
Net Pension Liability as of June 30, 2022	<b>\$2,078,535</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$10,202,156      Proportionate Share: 0.0025999

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,206,520)	\$1,711,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$527,476	\$348,618
Net Difference Between Projected and Actual	543,951	0
Change of Assumptions	1,420,865	590,430
Changes in Proportion and Differences Between	57,838	245,621
<b>Total</b>	<b>\$2,550,130</b>	<b>\$1,184,669</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$632,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,582)
<b>Total</b>	<b>\$606,143</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$561,120

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$114,278
2024	132,123
2025	(1,387)
2026	616,323
2027	78,288
Thereafter	425,836
<b>Total</b>	<b>\$1,365,461</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,449,937	\$1,711,909	(\$1,306,418)

# TRF 1996 Net Pension Liability - Unaudited

## WA-NEE COMMUNITY SCHOOLS - 20015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,206,520)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	229,101
- Net Difference Between Projected and Actual Investment	2,688,298
- Change of Assumptions	(85,200)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,207
Pension Expense/Income	606,143
Contributions	(561,120)
Total Activity in FY 2022	2,918,429
Net Pension Liability as of June 30, 2022	<b>\$1,711,909</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$19,229,252      Proportionate Share: 0.0049004

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,314,712)	\$3,226,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$994,209	\$657,089
Net Difference Between Projected and Actual	1,025,261	0
Change of Assumptions	2,678,106	1,112,867
Changes in Proportion and Differences Between	146,361	586,263
<b>Total</b>	<b>\$4,843,937</b>	<b>\$2,356,219</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,192,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,568)
<b>Total</b>	<b>\$1,129,018</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,038,091

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$201,934
2024	235,569
2025	(16,077)
2026	1,148,209
2027	142,724
Thereafter	775,359
<b>Total</b>	<b>\$2,487,718</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,272,268	\$3,226,677	(\$2,462,392)

# TRF 1996 Net Pension Liability - Unaudited

## CONCORD COMM SCHOOLS - 20018

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,314,712)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	433,512
- Net Difference Between Projected and Actual Investment	5,139,198
- Change of Assumptions	(191,408)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,160
Pension Expense/Income	1,129,018
Contributions	(1,038,091)
Total Activity in FY 2022	5,541,389
Net Pension Liability as of June 30, 2022	<b>\$3,226,677</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$26,912,947      Proportionate Share: 0.0068586

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,293,994)	\$4,516,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,391,494	\$919,662
Net Difference Between Projected and Actual	1,434,955	0
Change of Assumptions	3,748,277	1,557,569
Changes in Proportion and Differences Between	23,429	1,106,455
<b>Total</b>	<b>\$6,598,155</b>	<b>\$3,583,686</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,669,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(157,565)
<b>Total</b>	<b>\$1,511,578</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,462,534

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$214,028
2024	261,103
2025	(91,100)
2026	1,538,443
2027	128,268
Thereafter	963,727
<b>Total</b>	<b>\$3,014,469</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,377,067	\$4,516,058	(\$3,446,363)

# TRF 1996 Net Pension Liability - Unaudited

## GOSHEN COMM SCHOOLS - 20019

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,293,994)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	609,005
- Net Difference Between Projected and Actual Investment	7,289,369
- Change of Assumptions	(309,121)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,755
Pension Expense/Income	1,511,578
Contributions	(1,462,534)
Total Activity in FY 2022	7,810,052
Net Pension Liability as of June 30, 2022	<b>\$4,516,058</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$15,734,263      Proportionate Share: 0.0040098

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,897,584)	\$2,640,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$813,521	\$537,670
Net Difference Between Projected and Actual	838,930	0
Change of Assumptions	2,191,386	910,614
Changes in Proportion and Differences Between	80,572	399,454
<b>Total</b>	<b>\$3,924,409</b>	<b>\$1,847,738</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$975,845
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,944)
<b>Total</b>	<b>\$929,901</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$845,409

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$171,305
2024	198,827
2025	(7,085)
2026	945,611
2027	119,154
Thereafter	648,859
<b>Total</b>	<b>\$2,076,671</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,405,384	\$2,640,260	(\$2,014,876)

# TRF 1996 Net Pension Liability - Unaudited

## MIDDLEBURY COMM SCHOOLS - 2020

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,897,584)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	354,873
- Net Difference Between Projected and Actual Investment	4,211,505
- Change of Assumptions	(159,314)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,288
Pension Expense/Income	929,901
Contributions	(845,409)
Total Activity in FY 2022	4,537,844
Net Pension Liability as of June 30, 2022	<b>\$2,640,260</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$5,446,093      Proportionate Share: 0.0013879

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$659,259)	\$913,865

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$281,582	\$186,102
Net Difference Between Projected and Actual	290,376	0
Change of Assumptions	758,498	315,188
Changes in Proportion and Differences Between	28,765	149,952
<b>Total</b>	<b>\$1,359,221</b>	<b>\$651,242</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,707)
<b>Total</b>	<b>\$321,059</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$293,955

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,490
2024	68,016
2025	(3,256)
2026	326,492
2027	39,425
Thereafter	218,812
<b>Total</b>	<b>\$707,979</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,909,330	\$913,865	(\$697,403)

# TRF 1996 Net Pension Liability - Unaudited

## BAUGO COMMUNITY SCHOOL - 20021

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$659,259)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,934
- Net Difference Between Projected and Actual Investment	1,462,077
- Change of Assumptions	(57,005)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,014
Pension Expense/Income	321,059
Contributions	(293,955)
Total Activity in FY 2022	1,573,124
Net Pension Liability as of June 30, 2022	<b>\$913,865</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,058,680      Proportionate Share: 0.0017988

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$847,646)	\$1,184,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364,946	\$241,199
Net Difference Between Projected and Actual	376,345	0
Change of Assumptions	983,058	408,502
Changes in Proportion and Differences Between	71,511	183,932
<b>Total</b>	<b>\$1,795,860</b>	<b>\$833,633</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$437,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,935)
<b>Total</b>	<b>\$420,830</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$380,152

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$80,525
2024	92,871
2025	499
2026	427,882
2027	58,532
Thereafter	301,918
<b>Total</b>	<b>\$962,227</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,770,663	\$1,184,423	(\$903,875)

# TRF 1996 Net Pension Liability - Unaudited

## FAIRFIELD COMM SCHOOLS - 2022

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$847,646)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,046
- Net Difference Between Projected and Actual Investment	1,882,866
- Change of Assumptions	(68,727)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,206
Pension Expense/Income	420,830
Contributions	(380,152)
Total Activity in FY 2022	2,032,069
Net Pension Liability as of June 30, 2022	<b>\$1,184,423</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$50,034,712      Proportionate Share: 0.0127510

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,896,830)	\$8,395,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,586,963	\$1,709,768
Net Difference Between Projected and Actual	2,667,762	0
Change of Assumptions	6,968,518	2,895,716
Changes in Proportion and Differences Between	295,203	2,251,843
<b>Total</b>	<b>\$12,518,446</b>	<b>\$6,857,327</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,103,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(284,756)
<b>Total</b>	<b>\$2,818,391</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,685,833

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$406,083
2024	493,601
2025	(161,189)
2026	2,868,329
2027	248,297
Thereafter	1,805,998
<b>Total</b>	<b>\$5,661,119</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,728,776	\$8,395,919	(\$6,407,223)

# TRF 1996 Net Pension Liability - Unaudited

## ELKHART COMM SCHOOLS - 20023

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,896,830)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,122,759
- Net Difference Between Projected and Actual Investment	13,148,195
- Change of Assumptions	(402,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	291,571
Pension Expense/Income	2,818,391
Contributions	(2,685,833)
Total Activity in FY 2022	14,292,749
Net Pension Liability as of June 30, 2022	<b>\$8,395,919</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$11,780,630      Proportionate Share: 0.0030022

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,425,490)	\$1,976,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$609,096	\$402,562
Net Difference Between Projected and Actual	628,120	0
Change of Assumptions	1,640,725	681,791
Changes in Proportion and Differences Between	38,310	386,751
<b>Total</b>	<b>\$2,916,251</b>	<b>\$1,471,104</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$730,630
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,385)
<b>Total</b>	<b>\$682,245</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$642,797

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$114,272
2024	134,878
2025	(19,292)
2026	693,998
2027	72,800
Thereafter	448,491
<b>Total</b>	<b>\$1,445,147</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,293,242	\$1,976,804	(\$1,508,569)

# TRF 1996 Net Pension Liability - Unaudited

## FAYETTE CO SCHOOL - 21010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,425,490)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,896
- Net Difference Between Projected and Actual Investment	3,161,643
- Change of Assumptions	(122,878)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,185
Pension Expense/Income	682,245
Contributions	(642,797)
Total Activity in FY 2022	3,402,294
Net Pension Liability as of June 30, 2022	<b>\$1,976,804</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$179,827      Proportionate Share: 0.0000458

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$11,181)	\$30,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,292	\$6,141
Net Difference Between Projected and Actual	9,582	0
Change of Assumptions	25,030	10,401
Changes in Proportion and Differences Between	16,894	19,138
<b>Total</b>	<b>\$60,798</b>	<b>\$35,680</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(176)
<b>Total</b>	<b>\$10,970</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,890

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,307
2024	2,622
2025	270
2026	11,148
2027	1,566
Thereafter	7,205
<b>Total</b>	<b>\$25,118</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$96,006	\$30,157	(\$23,014)

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

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$11,181)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,617
- Net Difference Between Projected and Actual Investment	29,454
- Change of Assumptions	6,144
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,043
Pension Expense/Income	10,970
Contributions	<b>(9,890)</b>
Total Activity in FY 2022	41,338
Net Pension Liability as of June 30, 2022	<b>\$30,157</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$43,930,811      Proportionate Share: 0.0111954

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,166,679)	\$7,371,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,271,358	\$1,501,179
Net Difference Between Projected and Actual	2,342,300	0
Change of Assumptions	6,118,371	2,542,444
Changes in Proportion and Differences Between	350,378	1,515,659
<b>Total</b>	<b>\$11,082,407</b>	<b>\$5,559,282</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,724,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(167,430)
<b>Total</b>	<b>\$2,557,138</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,376,220

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$439,129
2024	515,971
2025	(58,937)
2026	2,600,978
2027	290,995
Thereafter	1,734,989
<b>Total</b>	<b>\$5,523,125</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,467,912	\$7,371,632	(\$5,625,553)

# TRF 1996 Net Pension Liability - Unaudited

## NEW ALBANY-FLOYD CO CONS SCHOOLS - 22001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,166,679)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	985,337
- Net Difference Between Projected and Actual Investment	11,525,037
- Change of Assumptions	(345,093)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192,112
Pension Expense/Income	2,557,138
Contributions	(2,376,220)
Total Activity in FY 2022	12,538,311
Net Pension Liability as of June 30, 2022	<b>\$7,371,632</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$2,053,375      Proportionate Share: 0.0005233

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$252,607)	\$344,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,169	\$70,169
Net Difference Between Projected and Actual	109,485	0
Change of Assumptions	285,987	118,840
Changes in Proportion and Differences Between	16,193	112,715
<b>Total</b>	<b>\$517,834</b>	<b>\$301,724</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,475)
<b>Total</b>	<b>\$113,878</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,087

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,878
2024	18,470
2025	(8,403)
2026	115,922
2027	6,554
Thereafter	68,689
<b>Total</b>	<b>\$216,110</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,096,947	\$344,568	(\$262,952)

# TRF 1996 Net Pension Liability - Unaudited

## ATTICA CONS SCHOOL CORP - 23001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$252,607)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,520
- Net Difference Between Projected and Actual Investment	558,444
- Change of Assumptions	(24,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,978
Pension Expense/Income	113,878
Contributions	(111,087)
Total Activity in FY 2022	597,175
Net Pension Liability as of June 30, 2022	<b>\$344,568</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,800,754      Proportionate Share: 0.0009686

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$471,248)	\$637,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,513	\$129,879
Net Difference Between Projected and Actual	202,650	0
Change of Assumptions	529,347	219,966
Changes in Proportion and Differences Between	51,380	116,323
<b>Total</b>	<b>\$979,890</b>	<b>\$466,168</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,279)
<b>Total</b>	<b>\$226,444</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$206,438

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$43,199
2024	49,847
2025	108
2026	230,240
2027	30,880
Thereafter	159,448
<b>Total</b>	<b>\$513,722</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,030,389	\$637,776	(\$486,710)

# TRF 1996 Net Pension Liability - Unaudited

## COVINGTON COMM SCHOOL CORP - 23002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$471,248)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,258
- Net Difference Between Projected and Actual Investment	1,040,200
- Change of Assumptions	(48,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,812
Pension Expense/Income	226,444
Contributions	(206,438)
Total Activity in FY 2022	1,109,024
Net Pension Liability as of June 30, 2022	<b>\$637,776</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$3,591,965      Proportionate Share: 0.0009154

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$452,598)	\$602,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,719	\$122,745
Net Difference Between Projected and Actual	191,520	0
Change of Assumptions	500,273	207,885
Changes in Proportion and Differences Between	13,500	119,872
<b>Total</b>	<b>\$891,012</b>	<b>\$450,502</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,598)
<b>Total</b>	<b>\$207,178</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$197,549

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$33,997
2024	40,280
2025	(6,728)
2026	210,759
2027	22,672
Thereafter	139,530
<b>Total</b>	<b>\$440,510</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,918,871	\$602,747	(\$459,977)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEAST FOUNTAIN SCHOOL - 23003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$452,598)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,822
- Net Difference Between Projected and Actual Investment	995,922
- Change of Assumptions	(51,091)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,063
Pension Expense/Income	207,178
Contributions	(197,549)
Total Activity in FY 2022	1,055,345
Net Pension Liability as of June 30, 2022	<b>\$602,747</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$6,289,343      Proportionate Share: 0.0016028

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$812,740)	\$1,055,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325,181	\$214,918
Net Difference Between Projected and Actual	335,338	0
Change of Assumptions	875,942	363,991
Changes in Proportion and Differences Between	34,389	304,157
<b>Total</b>	<b>\$1,570,850</b>	<b>\$883,066</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$390,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(35,049)
<b>Total</b>	<b>\$355,016</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$337,300

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$51,792
2024	62,793
2025	(19,514)
2026	361,298
2027	25,765
Thereafter	205,650
<b>Total</b>	<b>\$687,784</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,359,806	\$1,055,367	(\$805,388)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN CO COMM SCHOOL - 24015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$812,740)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,109
- Net Difference Between Projected and Actual Investment	1,779,821
- Change of Assumptions	<b>(104,841)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,302
Pension Expense/Income	355,016
Contributions	<b>(337,300)</b>
Total Activity in FY 2022	1,868,107
Net Pension Liability as of June 30, 2022	<b>\$1,055,367</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 25006  
 Submission Unit Name: CASTON SCHOOL

Wages: \$2,718,437      Proportionate Share: 0.0006928

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$320,022)	\$456,175

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,557	\$92,897
Net Difference Between Projected and Actual	144,948	0
Change of Assumptions	378,620	157,333
Changes in Proportion and Differences Between	27,838	96,937
<b>Total</b>	<b>\$691,963</b>	<b>\$347,167</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,075)
<b>Total</b>	<b>\$158,528</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,515

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$27,460
2024	32,215
2025	(3,362)
2026	161,243
2027	18,948
Thereafter	108,292
<b>Total</b>	<b>\$344,796</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,452,254	\$456,175	(\$348,124)

# TRF 1996 Net Pension Liability - Unaudited

## CASTON SCHOOL - 25006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$320,022)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,986
- Net Difference Between Projected and Actual Investment	713,724
- Change of Assumptions	(21,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,054
Pension Expense/Income	158,528
Contributions	(149,515)
Total Activity in FY 2022	776,197
Net Pension Liability as of June 30, 2022	<b>\$456,175</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$6,934,503      Proportionate Share: 0.0017672

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$763,083)	\$1,163,616

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$358,535	\$236,962
Net Difference Between Projected and Actual	369,733	0
Change of Assumptions	965,788	401,326
Changes in Proportion and Differences Between	14,894	201,603
<b>Total</b>	<b>\$1,708,950</b>	<b>\$839,891</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$430,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,069)
<b>Total</b>	<b>\$403,006</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,025

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$68,678
2024	80,807
2025	(9,942)
2026	409,928
2027	46,128
Thereafter	273,460
<b>Total</b>	<b>\$869,059</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,704,423	\$1,163,616	(\$887,997)

# TRF 1996 Net Pension Liability - Unaudited

## ROCHESTER COMMUNITY SCHOOL - 25007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$763,083)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,350
- Net Difference Between Projected and Actual Investment	1,725,961
- Change of Assumptions	(14,646)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,053
Pension Expense/Income	403,006
Contributions	(378,025)
Total Activity in FY 2022	1,926,699
Net Pension Liability as of June 30, 2022	<b>\$1,163,616</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,642,927      Proportionate Share: 0.0019477

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$928,074)	\$1,282,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$395,156	\$261,165
Net Difference Between Projected and Actual	407,497	0
Change of Assumptions	1,064,433	442,317
Changes in Proportion and Differences Between	13,627	289,361
<b>Total</b>	<b>\$1,880,713</b>	<b>\$992,843</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$474,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,154)
<b>Total</b>	<b>\$434,848</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$415,754

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$66,370
2024	79,739
2025	(20,280)
2026	442,472
2027	40,017
Thereafter	279,552
<b>Total</b>	<b>\$887,870</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,082,789	\$1,282,467	(\$978,696)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH GIBSON SCHOOL - 26013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$928,074)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,639
- Net Difference Between Projected and Actual Investment	2,056,963
- Change of Assumptions	(82,204)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,049
Pension Expense/Income	434,848
Contributions	(415,754)
Total Activity in FY 2022	2,210,541
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,282,467</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,329,792      Proportionate Share: 0.0018679

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$814,525)	\$1,229,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378,965	\$250,465
Net Difference Between Projected and Actual	390,802	0
Change of Assumptions	1,020,821	424,195
Changes in Proportion and Differences Between	77,442	182,906
<b>Total</b>	<b>\$1,868,030</b>	<b>\$857,566</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$454,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,374)
<b>Total</b>	<b>\$439,207</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$401,194

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$85,828
2024	98,648
2025	2,728
2026	446,515
2027	60,674
Thereafter	316,071
<b>Total</b>	<b>\$1,010,464</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,915,511	\$1,229,922	(\$938,597)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH GIBSON SCHOOL CORP - 26014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$814,525)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,420
- Net Difference Between Projected and Actual Investment	1,838,458
- Change of Assumptions	(21,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,077
Pension Expense/Income	439,207
Contributions	(401,194)
Total Activity in FY 2022	2,044,447
Net Pension Liability as of June 30, 2022	<b>\$1,229,922</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$2,835,455      Proportionate Share: 0.0007226

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$368,411)	\$475,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,603	\$96,893
Net Difference Between Projected and Actual	151,182	0
Change of Assumptions	394,906	164,100
Changes in Proportion and Differences Between	8,604	110,443
<b>Total</b>	<b>\$701,295</b>	<b>\$371,436</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,856
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,255)
<b>Total</b>	<b>\$161,601</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,939

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$24,895
2024	29,855
2025	(7,252)
2026	164,434
2027	14,598
Thereafter	103,329
<b>Total</b>	<b>\$329,859</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,514,721	\$475,797	(\$363,098)

# TRF 1996 Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORP - 26015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$368,411)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,052
- Net Difference Between Projected and Actual Investment	805,959
- Change of Assumptions	(48,783)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,318
Pension Expense/Income	161,601
Contributions	(151,939)
Total Activity in FY 2022	844,208
Net Pension Liability as of June 30, 2022	<b>\$475,797</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$13,146,585      Proportionate Share: 0.0033503

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,564,267)	\$2,206,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$679,719	\$449,238
Net Difference Between Projected and Actual	700,949	0
Change of Assumptions	1,830,964	760,844
Changes in Proportion and Differences Between	77,579	501,667
<b>Total</b>	<b>\$3,289,211</b>	<b>\$1,711,749</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$815,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(53,558)
<b>Total</b>	<b>\$761,788</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$703,380

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$127,956
2024	150,952
2025	(21,093)
2026	774,903
2027	71,499
Thereafter	473,245
<b>Total</b>	<b>\$1,577,462</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,022,933	\$2,206,011	(\$1,683,485)

# TRF 1996 Net Pension Liability - Unaudited

## MARION COMMUNITY SCHOOLS - 27011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,564,267)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	295,622
- Net Difference Between Projected and Actual Investment	3,481,119
- Change of Assumptions	(117,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,140
Pension Expense/Income	761,788
Contributions	(703,380)
Total Activity in FY 2022	3,770,278
Net Pension Liability as of June 30, 2022	<b>\$2,206,011</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,308,361      Proportionate Share: 0.0010980

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$547,778)	\$722,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$222,766	\$147,230
Net Difference Between Projected and Actual	229,723	0
Change of Assumptions	600,065	249,353
Changes in Proportion and Differences Between	22,091	149,961
<b>Total</b>	<b>\$1,074,645</b>	<b>\$546,544</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,215
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,626)
<b>Total</b>	<b>\$248,589</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,960

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$40,862
2024	48,398
2025	(7,986)
2026	252,885
2027	25,457
Thereafter	168,485
<b>Total</b>	<b>\$528,101</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,301,639	\$722,980	(\$551,732)

# TRF 1996 Net Pension Liability - Unaudited

## MADISON GRANT UNITED SCHOOL CORP - 27014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$547,778)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,347
- Net Difference Between Projected and Actual Investment	1,203,288
- Change of Assumptions	(64,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,493
Pension Expense/Income	248,589
Contributions	(236,960)
Total Activity in FY 2022	1,270,758
Net Pension Liability as of June 30, 2022	<b>\$722,980</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$8,596,983      Proportionate Share: 0.0021909

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$994,879)	\$1,442,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444,497	\$293,775
Net Difference Between Projected and Actual	458,380	0
Change of Assumptions	1,197,343	497,547
Changes in Proportion and Differences Between	18,009	252,924
<b>Total</b>	<b>\$2,118,229</b>	<b>\$1,044,246</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$533,188
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,614)
<b>Total</b>	<b>\$500,574</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$462,188

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$86,087
2024	101,124
2025	(11,383)
2026	509,161
2027	56,151
Thereafter	332,843
<b>Total</b>	<b>\$1,073,983</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,592,587	\$1,442,602	(\$1,100,901)

# TRF 1996 Net Pension Liability - Unaudited

MISSISSINEWA COMM SCHOOL CORP - 27015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$994,879)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	192,152
- Net Difference Between Projected and Actual Investment	2,226,577
- Change of Assumptions	(55,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,589
Pension Expense/Income	500,574
Contributions	(462,188)
Total Activity in FY 2022	2,437,481
Net Pension Liability as of June 30, 2022	<b>\$1,442,602</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$5,827,913      Proportionate Share: 0.0014852

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$695,104)	\$977,933

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$301,322	\$199,149
Net Difference Between Projected and Actual	310,733	0
Change of Assumptions	811,673	337,285
Changes in Proportion and Differences Between	16,626	179,833
<b>Total</b>	<b>\$1,440,354</b>	<b>\$716,267</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$361,446
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,428)
<b>Total</b>	<b>\$338,018</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$309,156

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$57,038
2024	67,232
2025	(9,036)
2026	343,836
2027	38,510
Thereafter	226,507
<b>Total</b>	<b>\$724,087</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,113,291	\$977,933	(\$746,295)

# TRF 1996 Net Pension Liability - Unaudited

EASTBROOK COMM SCHOOL CORP - 27016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$695,104)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,119
- Net Difference Between Projected and Actual Investment	1,546,142
- Change of Assumptions	(53,131)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,045
Pension Expense/Income	338,018
Contributions	(309,156)
Total Activity in FY 2022	1,673,037
Net Pension Liability as of June 30, 2022	<b>\$977,933</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,109,062      Proportionate Share: 0.0010472

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$425,397)	\$689,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,459	\$140,418
Net Difference Between Projected and Actual	219,095	0
Change of Assumptions	572,303	237,816
Changes in Proportion and Differences Between	43,337	154,747
<b>Total</b>	<b>\$1,047,194</b>	<b>\$532,981</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,845)
<b>Total</b>	<b>\$242,007</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$223,969

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$43,891
2024	51,078
2025	(2,698)
2026	246,112
2027	22,966
Thereafter	152,864
<b>Total</b>	<b>\$514,213</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,195,151	\$689,531	(\$526,205)

# TRF 1996 Net Pension Liability - Unaudited

## EASTERN GREENE SCHOOL - 28002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$425,397)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,756
- Net Difference Between Projected and Actual Investment	975,152
- Change of Assumptions	11,651
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,331
Pension Expense/Income	242,007
Contributions	<b>(223,969)</b>
Total Activity in FY 2022	1,114,928
Net Pension Liability as of June 30, 2022	<b>\$689,531</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,040,183      Proportionate Share: 0.0010296

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$511,040)	\$677,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$208,889	\$138,058
Net Difference Between Projected and Actual	215,413	0
Change of Assumptions	562,684	233,819
Changes in Proportion and Differences Between	42,853	120,885
<b>Total</b>	<b>\$1,029,839</b>	<b>\$492,762</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,991)
<b>Total</b>	<b>\$239,578</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,052

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$44,793
2024	51,860
2025	(1,012)
2026	243,608
2027	31,136
Thereafter	166,692
<b>Total</b>	<b>\$537,077</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,158,258	\$677,942	(\$517,362)

# TRF 1996 Net Pension Liability - Unaudited

LINTON STOCKTON SCH CORP - 28004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$511,040)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,113
- Net Difference Between Projected and Actual Investment	1,123,684
- Change of Assumptions	(58,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,625
Pension Expense/Income	239,578
Contributions	(213,052)
Total Activity in FY 2022	1,188,982
Net Pension Liability as of June 30, 2022	<b>\$677,942</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$2,934,364      Proportionate Share: 0.0007478

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$368,176)	\$492,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,716	\$100,272
Net Difference Between Projected and Actual	156,455	0
Change of Assumptions	408,678	169,823
Changes in Proportion and Differences Between	19,749	99,777
<b>Total</b>	<b>\$736,598</b>	<b>\$369,872</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,923)
<b>Total</b>	<b>\$171,065</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$154,977

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$29,592
2024	34,725
2025	(3,676)
2026	173,998
2027	19,174
Thereafter	112,913
<b>Total</b>	<b>\$366,726</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,567,546	\$492,390	(\$375,760)

# TRF 1996 Net Pension Liability - Unaudited

## BLOOMFIELD SCHOOL DISTRICT - 28005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$368,176)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,776
- Net Difference Between Projected and Actual Investment	810,814
- Change of Assumptions	(40,556)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,444
Pension Expense/Income	171,065
Contributions	(154,977)
Total Activity in FY 2022	860,566
Net Pension Liability as of June 30, 2022	<b>\$492,390</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$2,705,790      Proportionate Share: 0.0006895

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$306,492)	\$454,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139,888	\$92,454
Net Difference Between Projected and Actual	144,257	0
Change of Assumptions	376,817	156,583
Changes in Proportion and Differences Between	41,293	93,454
<b>Total</b>	<b>\$702,255</b>	<b>\$342,491</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,800
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,277)
<b>Total</b>	<b>\$160,523</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$148,813

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$30,082
2024	34,814
2025	(593)
2026	163,224
2027	21,203
Thereafter	111,034
<b>Total</b>	<b>\$359,764</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,445,337	\$454,003	(\$346,465)

# TRF 1996 Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORP - 28006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$306,492)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,198
- Net Difference Between Projected and Actual Investment	688,986
- Change of Assumptions	(12,365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,966
Pension Expense/Income	160,523
Contributions	(148,813)
Total Activity in FY 2022	760,495
Net Pension Liability as of June 30, 2022	<b>\$454,003</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$2,038,690      Proportionate Share: 0.0005195

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$247,064)	\$342,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,398	\$69,659
Net Difference Between Projected and Actual	108,690	0
Change of Assumptions	283,911	117,977
Changes in Proportion and Differences Between	10,129	90,879
<b>Total</b>	<b>\$508,128</b>	<b>\$278,515</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,618)
<b>Total</b>	<b>\$114,810</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,123

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$16,529
2024	20,095
2025	(6,583)
2026	116,843
2027	10,152
Thereafter	72,577
<b>Total</b>	<b>\$229,613</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,088,981	\$342,066	(\$261,042)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF SHAKAMAK SCHOOL - 28007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$247,064)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,028
- Net Difference Between Projected and Actual Investment	547,796
- Change of Assumptions	(21,564)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,183
Pension Expense/Income	114,810
Contributions	(112,123)
Total Activity in FY 2022	589,130
Net Pension Liability as of June 30, 2022	<b>\$342,066</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$1,316,781      Proportionate Share: 0.0003356

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$153,622)	\$220,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,088	\$45,000
Net Difference Between Projected and Actual	70,214	0
Change of Assumptions	183,408	76,214
Changes in Proportion and Differences Between	19,632	30,097
<b>Total</b>	<b>\$341,342</b>	<b>\$151,311</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,959)
<b>Total</b>	<b>\$79,714</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,423

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$16,224
2024	18,527
2025	1,293
2026	81,033
2027	12,112
Thereafter	60,842
<b>Total</b>	<b>\$190,031</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$703,488	\$220,976	(\$168,635)

# TRF 1996 Net Pension Liability - Unaudited

## GREENE-SULLIVAN SPEC ED COOP - 28008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$153,622)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,485
- Net Difference Between Projected and Actual Investment	343,246
- Change of Assumptions	(9,390)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,966
Pension Expense/Income	79,714
Contributions	(72,423)
Total Activity in FY 2022	374,598
Net Pension Liability as of June 30, 2022	<b>\$220,976</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 29008  
 Submission Unit Name: NOBLESVILLE SCHOOLS

Wages: \$50,687,533      Proportionate Share: 0.0129173

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,646,149)	\$8,505,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,620,703	\$1,732,067
Net Difference Between Projected and Actual	2,702,556	0
Change of Assumptions	7,059,402	2,933,482
Changes in Proportion and Differences Between	440,371	1,296,024
<b>Total</b>	<b>\$12,823,032</b>	<b>\$5,961,573</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,143,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(115,686)
<b>Total</b>	<b>\$3,027,933</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,715,835

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$584,167
2024	672,827
2025	9,496
2026	3,078,524
2027	394,670
Thereafter	2,121,775
<b>Total</b>	<b>\$6,861,459</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,077,376	\$8,505,420	(\$6,490,787)

# TRF 1996 Net Pension Liability - Unaudited

## NOBLESVILLE SCHOOLS - 29008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,646,149)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,123,761
- Net Difference Between Projected and Actual Investment	12,737,454
- Change of Assumptions	(158,972)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	137,228
Pension Expense/Income	3,027,933
Contributions	(2,715,835)
Total Activity in FY 2022	14,151,569
Net Pension Liability as of June 30, 2022	<b>\$8,505,420</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$75,979,291      Proportionate Share: 0.0193627

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$9,303,010)	\$12,749,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,928,366	\$2,596,324
Net Difference Between Projected and Actual	4,051,061	0
Change of Assumptions	10,581,862	4,397,214
Changes in Proportion and Differences Between	524,820	1,901,563
<b>Total</b>	<b>\$19,086,109</b>	<b>\$8,895,101</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,712,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(192,456)
<b>Total</b>	<b>\$4,519,747</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,135,925

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$856,604
2024	989,503
2025	(4,813)
2026	4,595,588
2027	585,909
Thereafter	3,168,217
<b>Total</b>	<b>\$10,191,008</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,588,289	\$12,749,405	(\$9,729,522)

# TRF 1996 Net Pension Liability - Unaudited

## CARMEL CLAY SCHOOLS - 29009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$9,303,010)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,719,451
- Net Difference Between Projected and Actual Investment	20,585,297
- Change of Assumptions	(875,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239,300
Pension Expense/Income	4,519,747
Contributions	(4,135,925)
Total Activity in FY 2022	22,052,415
Net Pension Liability as of June 30, 2022	<b>\$12,749,405</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$7,454,113      Proportionate Share: 0.0018996

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$898,477)	\$1,250,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$385,397	\$254,715
Net Difference Between Projected and Actual	397,434	0
Change of Assumptions	1,038,146	431,394
Changes in Proportion and Differences Between	28,012	222,576
<b>Total</b>	<b>\$1,848,989</b>	<b>\$908,685</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$462,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,524)
<b>Total</b>	<b>\$434,772</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,151

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$75,395
2024	88,433
2025	(9,115)
2026	442,208
2027	48,748
Thereafter	294,635
<b>Total</b>	<b>\$940,304</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,981,961	\$1,250,795	(\$954,526)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON HEIGHTS SCHOOL CORP - 29012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$898,477)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168,097
- Net Difference Between Projected and Actual Investment	1,994,297
- Change of Assumptions	(75,107)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,364
Pension Expense/Income	434,772
Contributions	(397,151)
Total Activity in FY 2022	2,149,272
Net Pension Liability as of June 30, 2022	<b>\$1,250,795</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$87,190,704      Proportionate Share: 0.0222199

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$10,901,571)	\$14,630,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,508,044	\$2,979,442
Net Difference Between Projected and Actual	4,648,844	0
Change of Assumptions	12,143,343	5,046,076
Changes in Proportion and Differences Between	578,022	2,499,524
<b>Total</b>	<b>\$21,878,253</b>	<b>\$10,525,042</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,407,546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(277,706)
<b>Total</b>	<b>\$5,129,840</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,716,179

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$926,158
2024	1,078,667
2025	(62,371)
2026	5,216,867
2027	629,234
Thereafter	3,564,656
<b>Total</b>	<b>\$11,353,211</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,577,581	\$14,630,734	(\$11,165,230)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON SOUTHEASTERN SCHOOLS - 29013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$10,901,571)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,982,581
- Net Difference Between Projected and Actual Investment	24,024,203
- Change of Assumptions	(1,175,993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	287,853
Pension Expense/Income	5,129,840
Contributions	(4,716,179)
Total Activity in FY 2022	25,532,305
Net Pension Liability as of June 30, 2022	<b>\$14,630,734</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$37,411,744      Proportionate Share: 0.0095341

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,481,816)	\$6,277,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,934,308	\$1,278,417
Net Difference Between Projected and Actual	1,994,723	0
Change of Assumptions	5,210,458	2,165,167
Changes in Proportion and Differences Between	327,720	954,875
<b>Total</b>	<b>\$9,467,209</b>	<b>\$4,398,459</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,320,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(90,731)
<b>Total</b>	<b>\$2,229,535</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,014,968

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$425,821
2024	491,260
2025	1,664
2026	2,266,877
2027	301,481
Thereafter	1,581,647
<b>Total</b>	<b>\$5,068,750</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,985,478	\$6,277,746	(\$4,790,770)

# TRF 1996 Net Pension Liability - Unaudited

## WESTFIELD WASHINGTON SCHOOLS - 29014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,481,816)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	842,529
- Net Difference Between Projected and Actual Investment	9,960,253
- Change of Assumptions	<b>(355,983)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,196
Pension Expense/Income	2,229,535
Contributions	<b>(2,014,968)</b>
Total Activity in FY 2022	10,759,562
Net Pension Liability as of June 30, 2022	<b>\$6,277,746</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,338,068      Proportionate Share: 0.0011055

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$480,879)	\$727,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,287	\$148,235
Net Difference Between Projected and Actual	231,293	0
Change of Assumptions	604,164	251,056
Changes in Proportion and Differences Between	35,204	141,348
<b>Total</b>	<b>\$1,094,948</b>	<b>\$540,639</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$269,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,738)
<b>Total</b>	<b>\$255,302</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,661

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$46,157
2024	53,745
2025	(3,025)
2026	259,633
2027	29,223
Thereafter	168,576
<b>Total</b>	<b>\$554,309</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,317,360	\$727,918	(\$555,500)

# TRF 1996 Net Pension Liability - Unaudited

## SHERIDAN COMMUNITY SCHOOLS - 29015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$480,879)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,077
- Net Difference Between Projected and Actual Investment	1,085,959
- Change of Assumptions	(11,834)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,954
Pension Expense/Income	255,302
Contributions	(235,661)
Total Activity in FY 2022	1,208,797
Net Pension Liability as of June 30, 2022	<b>\$727,918</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$4,349,717      Proportionate Share: 0.0011085

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$519,308)	\$729,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,896	\$148,638
Net Difference Between Projected and Actual	231,920	0
Change of Assumptions	605,804	251,737
Changes in Proportion and Differences Between	50,447	131,735
<b>Total</b>	<b>\$1,113,067</b>	<b>\$532,110</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$269,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,930)
<b>Total</b>	<b>\$258,840</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,235

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$49,128
2024	56,736
2025	(188)
2026	263,178
2027	33,234
Thereafter	178,869
<b>Total</b>	<b>\$580,957</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,323,649	\$729,894	(\$557,008)

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

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$519,308)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,884
- Net Difference Between Projected and Actual Investment	1,154,886
- Change of Assumptions	<b>(40,039)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,866
Pension Expense/Income	258,840
Contributions	<b>(239,235)</b>
Total Activity in FY 2022	1,249,202
Net Pension Liability as of June 30, 2022	<b>\$729,894</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

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

Wages: \$17,448,549      Proportionate Share: 0.0044466

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,167,761)	\$2,927,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$902,140	\$596,240
Net Difference Between Projected and Actual	930,317	0
Change of Assumptions	2,430,101	1,009,810
Changes in Proportion and Differences Between	184,168	448,688
<b>Total</b>	<b>\$4,446,726</b>	<b>\$2,054,738</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,082,147
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,927)
<b>Total</b>	<b>\$1,044,220</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$954,018

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$202,988
2024	233,508
2025	5,166
2026	1,061,638
2027	142,408
Thereafter	746,280
<b>Total</b>	<b>\$2,391,988</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,321,008	\$2,927,872	(\$2,234,363)

# TRF 1996 Net Pension Liability - Unaudited

## GREENFIELD CENTRAL COMM SCHOOLS - 30013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,167,761)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	396,173
- Net Difference Between Projected and Actual Investment	4,783,079
- Change of Assumptions	(224,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,014
Pension Expense/Income	1,044,220
Contributions	(954,018)
Total Activity in FY 2022	5,095,633
Net Pension Liability as of June 30, 2022	<b>\$2,927,872</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 30014  
 Submission Unit Name: MT VERNON COMM SCHOOL CORP

Wages: \$16,474,928      Proportionate Share: 0.0041985

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,878,322)	\$2,764,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$851,805	\$562,972
Net Difference Between Projected and Actual	878,410	0
Change of Assumptions	2,294,512	953,467
Changes in Proportion and Differences Between	252,938	441,023
<b>Total</b>	<b>\$4,277,665</b>	<b>\$1,957,462</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,021,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,898)
<b>Total</b>	<b>\$997,870</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$866,647

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$203,576
2024	232,393
2025	16,792
2026	1,014,314
2027	144,220
Thereafter	708,908
<b>Total</b>	<b>\$2,320,203</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,800,938	\$2,764,510	(\$2,109,695)

# TRF 1996 Net Pension Liability - Unaudited

MT VERNON COMM SCHOOL CORP - 30014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,878,322)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	367,053
- Net Difference Between Projected and Actual Investment	4,216,752
- Change of Assumptions	(84,424)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,228
Pension Expense/Income	997,870
Contributions	(866,647)
Total Activity in FY 2022	4,642,832
Net Pension Liability as of June 30, 2022	<b>\$2,764,510</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 30015  
 Submission Unit Name: SOUTHERN HANCOCK CO COMM SCHOOLS

Wages: \$12,057,581      Proportionate Share: 0.0030728

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,444,235)	\$2,023,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$623,419	\$412,028
Net Difference Between Projected and Actual	642,891	0
Change of Assumptions	1,679,308	697,824
Changes in Proportion and Differences Between	203,741	364,360
<b>Total</b>	<b>\$3,149,359</b>	<b>\$1,474,212</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$747,812
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,238)
<b>Total</b>	<b>\$725,574</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$654,594

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$144,245
2024	165,335
2025	7,540
2026	737,607
2027	101,820
Thereafter	518,600
<b>Total</b>	<b>\$1,675,147</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,441,235	\$2,023,291	(\$1,544,045)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHERN HANCOCK CO COMM SCHOOLS - 30015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,444,235)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	271,534
- Net Difference Between Projected and Actual Investment	3,209,729
- Change of Assumptions	(114,553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,836
Pension Expense/Income	725,574
Contributions	(654,594)
Total Activity in FY 2022	3,467,526
Net Pension Liability as of June 30, 2022	<b>\$2,023,291</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 30016  
 Submission Unit Name: HANCOCK MADISON SHELBY EDUCATIONAL SERVICES

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	6,397	270,239
<b>Total</b>	<b>\$6,397</b>	<b>\$270,239</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(37,031)
<b>Total</b>	<b>(37,031)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$37,031)
2024	(37,031)
2025	(37,031)
2026	(37,032)
2027	(35,866)
Thereafter	(79,851)
<b>Total</b>	<b>(\$263,842)</b>

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

**TRF 1996 Net Pension Liability - Unaudited**  
**HANCOCK MADISON SHELBY EDUCATIONAL SERVICES - 30016**

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 31001  
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL

Wages: \$2,485,951      Proportionate Share: 0.0006335

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$279,808)	\$417,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,526	\$84,945
Net Difference Between Projected and Actual	132,541	0
Change of Assumptions	346,213	143,866
Changes in Proportion and Differences Between	11,046	70,635
<b>Total</b>	<b>\$618,326</b>	<b>\$299,446</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,406)
<b>Total</b>	<b>\$145,766</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,349

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$25,918
2024	30,266
2025	(2,266)
2026	148,250
2027	17,597
Thereafter	99,115
<b>Total</b>	<b>\$318,880</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,327,949	\$417,129	(\$318,326)

# TRF 1996 Net Pension Liability - Unaudited

## LANESVILLE COMMUNITY SCHOOL - 31001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$279,808)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,233
- Net Difference Between Projected and Actual Investment	629,844
- Change of Assumptions	(10,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,444
Pension Expense/Income	145,766
Contributions	(136,349)
Total Activity in FY 2022	696,937
Net Pension Liability as of June 30, 2022	<b>\$417,129</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 31006  
 Submission Unit Name: SOUTH HARRISON COMM SCHOOLS

Wages: \$11,178,841      Proportionate Share: 0.0028488

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,247,204)	\$1,875,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$577,974	\$381,993
Net Difference Between Projected and Actual	596,026	0
Change of Assumptions	1,556,891	646,954
Changes in Proportion and Differences Between	22,067	386,516
<b>Total</b>	<b>\$2,752,958</b>	<b>\$1,415,463</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$693,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,099)
<b>Total</b>	<b>\$642,199</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$598,228

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$103,247
2024	122,801
2025	(23,491)
2026	653,356
2027	64,511
Thereafter	417,071
<b>Total</b>	<b>\$1,337,495</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,971,684	\$1,875,798	(\$1,431,487)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH HARRISON COMM SCHOOLS - 31006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,247,204)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	247,919
- Net Difference Between Projected and Actual Investment	2,812,681
- Change of Assumptions	(36,572)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,003
Pension Expense/Income	642,199
Contributions	(598,228)
Total Activity in FY 2022	3,123,002
Net Pension Liability as of June 30, 2022	<b>\$1,875,798</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 31008  
 Submission Unit Name: N HARRISON COMM SCHOOL CORP

Wages: \$5,963,051      Proportionate Share: 0.0015196

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$707,507)	\$1,000,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$308,301	\$203,762
Net Difference Between Projected and Actual	317,930	0
Change of Assumptions	830,473	345,097
Changes in Proportion and Differences Between	24,983	219,665
<b>Total</b>	<b>\$1,481,687</b>	<b>\$768,524</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$369,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,756)
<b>Total</b>	<b>\$342,061</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$316,512

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$54,574
2024	65,004
2025	(13,031)
2026	348,018
2027	34,698
Thereafter	223,900
<b>Total</b>	<b>\$713,163</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,185,401	\$1,000,583	(\$763,581)

# TRF 1996 Net Pension Liability - Unaudited

N HARRISON COMM SCHOOL CORP - 31008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$707,507)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,002
- Net Difference Between Projected and Actual Investment	1,575,382
- Change of Assumptions	(51,555)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,712
Pension Expense/Income	342,061
Contributions	(316,512)
Total Activity in FY 2022	1,708,090
Net Pension Liability as of June 30, 2022	<b>\$1,000,583</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 32004  
 Submission Unit Name: AVON COMM SCHOOL CORP

Wages: \$42,241,150      Proportionate Share: 0.0107648

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,745,416)	\$7,088,102

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,183,997	\$1,443,440
Net Difference Between Projected and Actual	2,252,210	0
Change of Assumptions	5,883,045	2,444,656
Changes in Proportion and Differences Between	567,913	1,275,602
<b>Total</b>	<b>\$10,887,165</b>	<b>\$5,163,698</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,619,775
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(106,128)
<b>Total</b>	<b>\$2,513,647</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,236,677

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$477,104
2024	550,990
2025	(1,806)
2026	2,555,803
2027	352,431
Thereafter	1,788,945
<b>Total</b>	<b>\$5,723,467</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,565,283	\$7,088,102	(\$5,409,182)

# TRF 1996 Net Pension Liability - Unaudited

## AVON COMM SCHOOL CORP - 32004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,745,416)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	938,172
- Net Difference Between Projected and Actual Investment	10,686,237
- Change of Assumptions	(162,932)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,071
Pension Expense/Income	2,513,647
Contributions	(2,236,677)
Total Activity in FY 2022	11,833,518
Net Pension Liability as of June 30, 2022	<b>\$7,088,102</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 32005  
 Submission Unit Name: DANVILLE COMM SCHOOL

Wages: \$9,119,325      Proportionate Share: 0.0023240

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,051,770)	\$1,530,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471,500	\$311,623
Net Difference Between Projected and Actual	486,227	0
Change of Assumptions	1,270,084	527,774
Changes in Proportion and Differences Between	24,492	292,054
<b>Total</b>	<b>\$2,252,303</b>	<b>\$1,131,451</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$565,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,145)
<b>Total</b>	<b>\$527,435</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$488,662

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$87,769
2024	103,720
2025	(15,622)
2026	536,547
2027	55,926
Thereafter	352,512
<b>Total</b>	<b>\$1,120,852</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,871,592	\$1,530,242	(\$1,167,782)

# TRF 1996 Net Pension Liability - Unaudited

## DANVILLE COMM SCHOOL - 32005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,051,770)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	203,676
- Net Difference Between Projected and Actual Investment	2,355,538
- Change of Assumptions	(55,884)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,909
Pension Expense/Income	527,435
Contributions	(488,662)
Total Activity in FY 2022	2,582,012
Net Pension Liability as of June 30, 2022	<b>\$1,530,242</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 32006  
 Submission Unit Name: PLAINFIELD COMM SCHOOL CORP

Wages: \$20,912,080      Proportionate Share: 0.0053293

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,496,381)	\$3,509,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,081,225	\$714,600
Net Difference Between Projected and Actual	1,114,995	0
Change of Assumptions	2,912,503	1,210,269
Changes in Proportion and Differences Between	152,474	552,183
<b>Total</b>	<b>\$5,261,197</b>	<b>\$2,477,052</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,296,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,947)
<b>Total</b>	<b>\$1,245,018</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,135,269

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$236,790
2024	273,369
2025	(302)
2026	1,265,886
2027	156,755
Thereafter	851,647
<b>Total</b>	<b>\$2,784,145</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,171,333	\$3,509,087	(\$2,677,909)

# TRF 1996 Net Pension Liability - Unaudited

## PLAINFIELD COMM SCHOOL CORP - 32006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,496,381)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	470,583
- Net Difference Between Projected and Actual Investment	5,551,812
- Change of Assumptions	(192,283)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,607
Pension Expense/Income	1,245,018
Contributions	(1,135,269)
Total Activity in FY 2022	6,005,468
Net Pension Liability as of June 30, 2022	<b>\$3,509,087</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 32007  
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORP

Wages: \$39,011,371      Proportionate Share: 0.0099417

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,636,894)	\$6,546,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,017,004	\$1,333,072
Net Difference Between Projected and Actual	2,080,001	0
Change of Assumptions	5,433,214	2,257,732
Changes in Proportion and Differences Between	307,499	983,325
<b>Total</b>	<b>\$9,837,718</b>	<b>\$4,574,129</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,419,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(95,281)
<b>Total</b>	<b>\$2,324,181</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,105,678

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$443,356
2024	511,592
2025	1,065
2026	2,363,112
2027	312,081
Thereafter	1,632,383
<b>Total</b>	<b>\$5,263,589</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,839,893	\$6,546,130	(\$4,995,584)

# TRF 1996 Net Pension Liability - Unaudited

## BROWNSBURG COMMUNITY SCHOOL CORP - 32007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,636,894)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	877,028
- Net Difference Between Projected and Actual Investment	10,321,152
- Change of Assumptions	(343,482)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,823
Pension Expense/Income	2,324,181
Contributions	(2,105,678)
Total Activity in FY 2022	11,183,024
Net Pension Liability as of June 30, 2022	<b>\$6,546,130</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 32008  
 Submission Unit Name: MILL CREEK COMM SCHOOL

Wages: \$5,616,907      Proportionate Share: 0.0014314

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$685,568)	\$942,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,407	\$191,935
Net Difference Between Projected and Actual	299,477	0
Change of Assumptions	782,271	325,067
Changes in Proportion and Differences Between	46,658	175,355
<b>Total</b>	<b>\$1,418,813</b>	<b>\$692,357</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,353
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,371)
<b>Total</b>	<b>\$329,982</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,897

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$59,180
2024	69,005
2025	(4,500)
2026	335,577
2027	39,721
Thereafter	227,473
<b>Total</b>	<b>\$726,456</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,000,515	\$942,508	(\$719,261)

# TRF 1996 Net Pension Liability - Unaudited

## MILL CREEK COMM SCHOOL - 32008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$685,568)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,021
- Net Difference Between Projected and Actual Investment	1,517,936
- Change of Assumptions	(63,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,111
Pension Expense/Income	329,982
Contributions	(304,897)
Total Activity in FY 2022	1,628,076
Net Pension Liability as of June 30, 2022	<b>\$942,508</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 32010  
 Submission Unit Name: NORTH WEST HENDRICKS

Wages: \$6,731,586      Proportionate Share: 0.0017155

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$793,056)	\$1,129,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348,046	\$230,030
Net Difference Between Projected and Actual	358,917	0
Change of Assumptions	937,534	389,585
Changes in Proportion and Differences Between	62,438	183,554
<b>Total</b>	<b>\$1,706,935</b>	<b>\$803,169</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$417,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,096)
<b>Total</b>	<b>\$399,397</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,421

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$74,848
2024	86,622
2025	(1,472)
2026	406,108
2027	53,559
Thereafter	284,101
<b>Total</b>	<b>\$903,766</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,596,049	\$1,129,574	(\$862,018)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH WEST HENDRICKS - 32010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$793,056)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	151,041
- Net Difference Between Projected and Actual Investment	1,768,415
- Change of Assumptions	(53,906)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,104
Pension Expense/Income	399,397
Contributions	(357,421)
Total Activity in FY 2022	1,922,630
Net Pension Liability as of June 30, 2022	<b>\$1,129,574</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 33001  
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$2,150,654      Proportionate Share: 0.0005481

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$264,164)	\$360,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,200	\$73,494
Net Difference Between Projected and Actual	114,673	0
Change of Assumptions	299,541	124,472
Changes in Proportion and Differences Between	12,440	64,954
<b>Total</b>	<b>\$537,854</b>	<b>\$262,920</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,517)
<b>Total</b>	<b>\$125,871</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,452

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$22,179
2024	25,941
2025	(2,205)
2026	128,009
2027	14,777
Thereafter	86,233
<b>Total</b>	<b>\$274,934</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,148,933	\$360,897	(\$275,414)

# TRF 1996 Net Pension Liability - Unaudited

## BLUE RIVER VALLEY SCHOOLS - 33001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$264,164)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,707
- Net Difference Between Projected and Actual Investment	584,172
- Change of Assumptions	(25,407)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,170
Pension Expense/Income	125,871
Contributions	(116,452)
Total Activity in FY 2022	625,061
Net Pension Liability as of June 30, 2022	<b>\$360,897</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 33005  
 Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORP

Wages: \$4,090,472      Proportionate Share: 0.0010424

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$448,604)	\$686,370

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$211,485	\$139,774
Net Difference Between Projected and Actual	218,091	0
Change of Assumptions	569,679	236,726
Changes in Proportion and Differences Between	10,777	150,322
<b>Total</b>	<b>\$1,010,032</b>	<b>\$526,822</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,684
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,015)
<b>Total</b>	<b>\$231,669</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$217,333

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$34,462
2024	41,616
2025	(11,913)
2026	235,753
2027	25,957
Thereafter	157,335
<b>Total</b>	<b>\$483,210</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,185,090	\$686,370	(\$523,793)

# TRF 1996 Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORP - 33005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$448,604)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,393
- Net Difference Between Projected and Actual Investment	1,015,395
- Change of Assumptions	(7,496)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,346
Pension Expense/Income	231,669
Contributions	(217,333)
Total Activity in FY 2022	1,134,974
Net Pension Liability as of June 30, 2022	<b>\$686,370</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 33007  
 Submission Unit Name: SHENANDOAH SCHOOL CORP

Wages: \$4,460,241      Proportionate Share: 0.0011367

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$476,322)	\$748,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230,617	\$152,419
Net Difference Between Projected and Actual	237,820	0
Change of Assumptions	621,215	258,141
Changes in Proportion and Differences Between	7,320	138,144
<b>Total</b>	<b>\$1,096,972</b>	<b>\$548,704</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$276,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,311)
<b>Total</b>	<b>\$257,322</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,159

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$42,275
2024	50,077
2025	(8,295)
2026	261,775
2027	28,286
Thereafter	174,150
<b>Total</b>	<b>\$548,268</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,382,762	\$748,462	(\$571,178)

# TRF 1996 Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORP - 33007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$476,322)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,034
- Net Difference Between Projected and Actual Investment	1,084,387
- Change of Assumptions	1,591
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,609
Pension Expense/Income	257,322
Contributions	<b>(241,159)</b>
Total Activity in FY 2022	1,224,784
Net Pension Liability as of June 30, 2022	<b>\$748,462</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 33008  
 Submission Unit Name: SOUTH HENRY SCHOOL

Wages: \$1,988,869 Proportionate Share: 0.0005068

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$197,031)	\$333,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,821	\$67,956
Net Difference Between Projected and Actual	106,033	0
Change of Assumptions	276,970	115,093
Changes in Proportion and Differences Between	21,697	57,330
<b>Total</b>	<b>\$507,521</b>	<b>\$240,379</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,724)
<b>Total</b>	<b>\$118,613</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,388

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$22,734
2024	26,213
2025	187
2026	120,590
2027	15,103
Thereafter	82,315
<b>Total</b>	<b>\$267,142</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,062,359	\$333,703	(\$254,661)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH HENRY SCHOOL - 33008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$197,031)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,070
- Net Difference Between Projected and Actual Investment	456,216
- Change of Assumptions	12,349
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,874
Pension Expense/Income	118,613
Contributions	<b>(109,388)</b>
Total Activity in FY 2022	530,734
Net Pension Liability as of June 30, 2022	<b>\$333,703</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 33010  
 Submission Unit Name: NEW CASTLE COMM SCHOOL

Wages: \$11,823,577      Proportionate Share: 0.0030131

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,318,894)	\$1,983,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$611,307	\$404,023
Net Difference Between Projected and Actual	630,400	0
Change of Assumptions	1,646,682	684,266
Changes in Proportion and Differences Between	40,017	365,352
<b>Total</b>	<b>\$2,928,406</b>	<b>\$1,453,641</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$733,283
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,076)
<b>Total</b>	<b>\$686,207</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$648,107

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$116,172
2024	136,853
2025	(17,876)
2026	698,011
2027	75,866
Thereafter	465,739
<b>Total</b>	<b>\$1,474,765</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,316,091	\$1,983,981	(\$1,514,046)

# TRF 1996 Net Pension Liability - Unaudited

## NEW CASTLE COMM SCHOOL - 33010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,318,894)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262,207
- Net Difference Between Projected and Actual Investment	2,974,470
- Change of Assumptions	(38,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,598
Pension Expense/Income	686,207
Contributions	(648,107)
Total Activity in FY 2022	3,302,875
Net Pension Liability as of June 30, 2022	<b>\$1,983,981</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 34001  
 Submission Unit Name: NORTHWESTERN SCHOOL

Wages: \$6,529,247      Proportionate Share: 0.0016639

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$769,613)	\$1,095,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,577	\$223,111
Net Difference Between Projected and Actual	348,121	0
Change of Assumptions	909,334	377,867
Changes in Proportion and Differences Between	23,978	170,668
<b>Total</b>	<b>\$1,619,010</b>	<b>\$771,646</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$404,935
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,447)
<b>Total</b>	<b>\$383,488</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$356,340

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$68,699
2024	80,120
2025	(5,325)
2026	390,004
2027	47,624
Thereafter	266,242
<b>Total</b>	<b>\$847,364</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,487,884	\$1,095,598	(\$836,090)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWESTERN SCHOOL - 34001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$769,613)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	146,515
- Net Difference Between Projected and Actual Investment	1,715,954
- Change of Assumptions	(52,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,191
Pension Expense/Income	383,488
Contributions	(356,340)
Total Activity in FY 2022	1,865,211
Net Pension Liability as of June 30, 2022	<b>\$1,095,598</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 34002  
 Submission Unit Name: EASTERN HOWARD SCHOOL

Wages: \$5,043,640      Proportionate Share: 0.0012853

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$602,602)	\$846,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,766	\$172,344
Net Difference Between Projected and Actual	268,910	0
Change of Assumptions	702,426	291,888
Changes in Proportion and Differences Between	31,234	189,767
<b>Total</b>	<b>\$1,263,336</b>	<b>\$653,999</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$312,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,089)
<b>Total</b>	<b>\$289,708</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,191

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$46,548
2024	55,370
2025	(10,633)
2026	294,747
2027	30,336
Thereafter	192,969
<b>Total</b>	<b>\$609,337</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,694,259	\$846,308	(\$645,848)

# TRF 1996 Net Pension Liability - Unaudited

EASTERN HOWARD SCHOOL - 34002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$602,602)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,516
- Net Difference Between Projected and Actual Investment	1,339,915
- Change of Assumptions	(46,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,742
Pension Expense/Income	289,708
Contributions	(275,191)
Total Activity in FY 2022	1,448,910
Net Pension Liability as of June 30, 2022	<b>\$846,308</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 34003  
 Submission Unit Name: WESTERN SCHOOL CORP

Wages: \$9,924,154      Proportionate Share: 0.0025291

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,230,056)	\$1,665,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$513,112	\$339,124
Net Difference Between Projected and Actual	529,138	0
Change of Assumptions	1,382,172	574,351
Changes in Proportion and Differences Between	67,455	323,853
<b>Total</b>	<b>\$2,491,877</b>	<b>\$1,237,328</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$615,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,725)
<b>Total</b>	<b>\$580,769</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$537,623

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$102,301
2024	119,660
2025	(10,215)
2026	590,676
2027	65,192
Thereafter	386,935
<b>Total</b>	<b>\$1,254,549</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,301,525	\$1,665,291	(\$1,270,842)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN SCHOOL CORP - 34003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,230,056)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	225,212
- Net Difference Between Projected and Actual Investment	2,715,317
- Change of Assumptions	(125,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,347
Pension Expense/Income	580,769
Contributions	(537,623)
Total Activity in FY 2022	2,895,347
Net Pension Liability as of June 30, 2022	<b>\$1,665,291</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 34005  
 Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$20,205,124      Proportionate Share: 0.0051491

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,510,428)	\$3,390,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,044,666	\$690,437
Net Difference Between Projected and Actual	1,077,294	0
Change of Assumptions	2,814,022	1,169,346
Changes in Proportion and Differences Between	29,296	756,857
<b>Total</b>	<b>\$4,965,278</b>	<b>\$2,616,640</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,253,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(102,994)
<b>Total</b>	<b>\$1,150,117</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,087,348

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$175,982
2024	211,324
2025	(53,093)
2026	1,170,279
2027	109,846
Thereafter	734,300
<b>Total</b>	<b>\$2,348,638</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,793,596	\$3,390,434	(\$2,587,360)

# TRF 1996 Net Pension Liability - Unaudited

## KOKOMO SCHOOL CORPORATION - 34005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,510,428)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	458,772
- Net Difference Between Projected and Actual Investment	5,539,076
- Change of Assumptions	(260,501)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,746
Pension Expense/Income	1,150,117
Contributions	(1,087,348)
Total Activity in FY 2022	5,900,862
Net Pension Liability as of June 30, 2022	<b>\$3,390,434</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 34007  
 Submission Unit Name: TAYLOR COMM SCHOOLS CORP

Wages: \$4,850,099      Proportionate Share: 0.0012360

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$543,596)	\$813,846

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$250,764	\$165,734
Net Difference Between Projected and Actual	258,596	0
Change of Assumptions	675,483	280,692
Changes in Proportion and Differences Between	48,075	151,323
<b>Total</b>	<b>\$1,232,918</b>	<b>\$597,749</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$300,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,528)
<b>Total</b>	<b>\$286,271</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$262,704

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$52,440
2024	60,923
2025	(2,548)
2026	291,105
2027	35,271
Thereafter	197,978
<b>Total</b>	<b>\$635,169</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,590,916	\$813,846	(\$621,075)

# TRF 1996 Net Pension Liability - Unaudited

TAYLOR COMM SCHOOLS CORP - 34007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$543,596)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,668
- Net Difference Between Projected and Actual Investment	1,224,730
- Change of Assumptions	(17,747)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,224
Pension Expense/Income	286,271
Contributions	(262,704)
Total Activity in FY 2022	1,357,442
Net Pension Liability as of June 30, 2022	<b>\$813,846</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 35015  
 Submission Unit Name: HUNTINGTON CO COMM SCHOOL CORP

Wages: \$16,787,728      Proportionate Share: 0.0042782

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,094,098)	\$2,816,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$867,975	\$573,659
Net Difference Between Projected and Actual	895,084	0
Change of Assumptions	2,338,069	971,567
Changes in Proportion and Differences Between	45,749	540,663
<b>Total</b>	<b>\$4,146,877</b>	<b>\$2,085,889</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,041,164
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,103)
<b>Total</b>	<b>\$973,061</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$909,351

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$163,688
2024	193,053
2025	(26,642)
2026	989,813
2027	102,229
Thereafter	638,847
<b>Total</b>	<b>\$2,060,988</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,968,006	\$2,816,989	(\$2,149,744)

# TRF 1996 Net Pension Liability - Unaudited

## HUNTINGTON CO COMM SCHOOL CORP - 35015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,094,098)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	381,521
- Net Difference Between Projected and Actual Investment	4,616,924
- Change of Assumptions	(222,720)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,652
Pension Expense/Income	973,061
Contributions	(909,351)
Total Activity in FY 2022	4,911,087
Net Pension Liability as of June 30, 2022	<b>\$2,816,989</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 35016  
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$236,973      Proportionate Share: 0.0000604

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$29,785)	\$39,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,254	\$8,099
Net Difference Between Projected and Actual	12,637	0
Change of Assumptions	33,009	13,717
Changes in Proportion and Differences Between	5,671	8,440
<b>Total</b>	<b>\$63,571</b>	<b>\$30,256</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(360)
<b>Total</b>	<b>\$14,339</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,033

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,911
2024	3,326
2025	224
2026	14,571
2027	2,049
Thereafter	10,234
<b>Total</b>	<b>\$33,315</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,611	\$39,770	(\$30,350)

# TRF 1996 Net Pension Liability - Unaudited

## REGION 8 EDUCATION SERVICE CENTER - 35016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$29,785)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,395
- Net Difference Between Projected and Actual Investment	65,574
- Change of Assumptions	<b>(3,312)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	592
Pension Expense/Income	14,339
Contributions	<b>(13,033)</b>
Total Activity in FY 2022	69,555
Net Pension Liability as of June 30, 2022	<b>\$39,770</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 36001  
 Submission Unit Name: MEDORA COMM SCHOOL CORP

Wages: \$902,392      Proportionate Share: 0.0002300

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$110,354)	\$151,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,663	\$30,840
Net Difference Between Projected and Actual	48,121	0
Change of Assumptions	125,697	52,232
Changes in Proportion and Differences Between	19,480	34,482
<b>Total</b>	<b>\$239,961</b>	<b>\$117,554</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,913)
<b>Total</b>	<b>\$54,061</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,576

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$10,547
2024	12,126
2025	315
2026	54,956
2027	7,187
Thereafter	37,276
<b>Total</b>	<b>\$122,407</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$482,128	\$151,444	(\$115,572)

# TRF 1996 Net Pension Liability - Unaudited

## MEDORA COMM SCHOOL CORP - 36001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$110,354)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,418
- Net Difference Between Projected and Actual Investment	244,253
- Change of Assumptions	(10,284)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	926
Pension Expense/Income	54,061
Contributions	(47,576)
Total Activity in FY 2022	261,798
Net Pension Liability as of June 30, 2022	<b>\$151,444</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 36008  
 Submission Unit Name: CROTHERSVILLE COMM SCHOOLS

Wages: \$1,293,523      Proportionate Share: 0.0003296

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$152,917)	\$217,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,870	\$44,196
Net Difference Between Projected and Actual	68,959	0
Change of Assumptions	180,129	74,851
Changes in Proportion and Differences Between	5,133	66,703
<b>Total</b>	<b>\$321,091</b>	<b>\$185,750</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,213
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,465)
<b>Total</b>	<b>\$71,748</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,144

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,395
2024	11,657
2025	(5,269)
2026	73,043
2027	4,384
Thereafter	42,131
<b>Total</b>	<b>\$135,341</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$690,911	\$217,026	(\$165,620)

# TRF 1996 Net Pension Liability - Unaudited

## CROTHERSVILLE COMM SCHOOLS - 36008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$152,917)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,042
- Net Difference Between Projected and Actual Investment	340,739
- Change of Assumptions	(10,771)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,329
Pension Expense/Income	71,748
Contributions	(71,144)
Total Activity in FY 2022	369,943
Net Pension Liability as of June 30, 2022	<b>\$217,026</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 36013  
 Submission Unit Name: SEYMOUR COMM SCHOOLS

Wages: \$19,065,442      Proportionate Share: 0.0048587

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,179,929)	\$3,199,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$985,748	\$651,498
Net Difference Between Projected and Actual	1,016,536	0
Change of Assumptions	2,655,316	1,103,397
Changes in Proportion and Differences Between	126,570	494,973
<b>Total</b>	<b>\$4,784,170</b>	<b>\$2,249,868</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,182,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,055)
<b>Total</b>	<b>\$1,133,382</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,033,285

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$214,185
2024	247,533
2025	(1,971)
2026	1,152,404
2027	142,684
Thereafter	779,467
<b>Total</b>	<b>\$2,534,302</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,184,856	\$3,199,220	(\$2,441,438)

# TRF 1996 Net Pension Liability - Unaudited

## SEYMOUR COMM SCHOOLS - 36013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,179,929)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	425,030
- Net Difference Between Projected and Actual Investment	4,890,923
- Change of Assumptions	(102,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,539
Pension Expense/Income	1,133,382
Contributions	(1,033,285)
Total Activity in FY 2022	5,379,149
Net Pension Liability as of June 30, 2022	<b>\$3,199,220</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 36014  
 Submission Unit Name: BROWNSTOWN CENTRAL COMM SCHOOLS

Wages: \$4,957,267      Proportionate Share: 0.0012633

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$651,038)	\$831,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$256,302	\$169,395
Net Difference Between Projected and Actual	264,307	0
Change of Assumptions	690,403	286,892
Changes in Proportion and Differences Between	16,857	193,440
<b>Total</b>	<b>\$1,227,869</b>	<b>\$649,727</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,443
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,972)
<b>Total</b>	<b>\$281,471</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,826

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$42,472
2024	51,143
2025	(13,730)
2026	286,415
2027	28,439
Thereafter	183,403
<b>Total</b>	<b>\$578,142</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,648,142	\$831,822	(\$634,793)

# TRF 1996 Net Pension Liability - Unaudited

## BROWNSTOWN CENTRAL COMM SCHOOLS - 36014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$651,038)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,018
- Net Difference Between Projected and Actual Investment	1,421,396
- Change of Assumptions	(90,565)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,366
Pension Expense/Income	281,471
Contributions	(254,826)
Total Activity in FY 2022	1,482,860
Net Pension Liability as of June 30, 2022	<b>\$831,822</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 37006  
 Submission Unit Name: RENSSELAER CENTRAL SCHOOL CORP

Wages: \$5,691,720      Proportionate Share: 0.0014505

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$660,762)	\$955,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$294,282	\$194,496
Net Difference Between Projected and Actual	303,473	0
Change of Assumptions	792,709	329,404
Changes in Proportion and Differences Between	8,556	222,235
<b>Total</b>	<b>\$1,399,020</b>	<b>\$746,135</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$353,001
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$31,286)
<b>Total</b>	<b>\$321,715</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$306,973

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$47,303
2024	57,259
2025	(\$17,227)
2026	327,403
2027	29,422
Thereafter	208,725
<b>Total</b>	<b>\$652,885</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,040,553	\$955,084	(\$728,859)

# TRF 1996 Net Pension Liability - Unaudited

## RENSELAER CENTRAL SCHOOL CORP - 37006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$660,762)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,303
- Net Difference Between Projected and Actual Investment	1,477,846
- Change of Assumptions	<b>(38,151)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,106
Pension Expense/Income	321,715
Contributions	<b>(306,973)</b>
Total Activity in FY 2022	1,615,846
Net Pension Liability as of June 30, 2022	<b>\$955,084</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 37010  
 Submission Unit Name: KANKAKEE VALLEY SCHOOL

Wages: \$11,109,560      Proportionate Share: 0.0028312

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,335,666)	\$1,864,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$574,403	\$379,633
Net Difference Between Projected and Actual	592,343	0
Change of Assumptions	1,547,272	642,957
Changes in Proportion and Differences Between	82,769	327,550
<b>Total</b>	<b>\$2,796,787</b>	<b>\$1,350,140</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$689,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,844)
<b>Total</b>	<b>\$655,171</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$596,567

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$119,550
2024	138,982
2025	(6,406)
2026	666,256
2027	79,585
Thereafter	448,680
<b>Total</b>	<b>\$1,446,647</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,934,790	\$1,864,209	(\$1,422,644)

# TRF 1996 Net Pension Liability - Unaudited

## KANKAKEE VALLEY SCHOOL - 37010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,335,666)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250,392
- Net Difference Between Projected and Actual Investment	2,966,221
- Change of Assumptions	(109,328)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,986
Pension Expense/Income	655,171
Contributions	(596,567)
Total Activity in FY 2022	3,199,875
Net Pension Liability as of June 30, 2022	<b>\$1,864,209</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 38011  
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$11,560,818      Proportionate Share: 0.0029462

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,375,175)	\$1,939,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$597,734	\$395,053
Net Difference Between Projected and Actual	616,404	0
Change of Assumptions	1,610,121	669,074
Changes in Proportion and Differences Between	4,538	467,524
<b>Total</b>	<b>\$2,828,797</b>	<b>\$1,531,651</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$717,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,701)
<b>Total</b>	<b>\$651,301</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$622,502

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$93,921
2024	114,143
2025	(37,150)
2026	662,842
2027	54,565
Thereafter	408,825
<b>Total</b>	<b>\$1,297,146</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,175,854	\$1,939,931	(\$1,480,430)

# TRF 1996 Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 38011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,375,175)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	259,948
- Net Difference Between Projected and Actual Investment	3,060,502
- Change of Assumptions	(102,581)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,438
Pension Expense/Income	651,301
Contributions	(622,502)
Total Activity in FY 2022	3,315,106
Net Pension Liability as of June 30, 2022	<b>\$1,939,931</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 39003  
 Submission Unit Name: SOUTHWESTERN JEFFERSON CO SCHOOLS

Wages: \$3,878,318      Proportionate Share: 0.0009884

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$445,598)	\$650,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,530	\$132,533
Net Difference Between Projected and Actual	206,793	0
Change of Assumptions	540,168	224,463
Changes in Proportion and Differences Between	28,081	162,005
<b>Total</b>	<b>\$975,572</b>	<b>\$519,001</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,542
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,792)
<b>Total</b>	<b>\$222,750</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,520

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$35,760
2024	42,544
2025	(8,212)
2026	226,627
2027	21,160
Thereafter	138,692
<b>Total</b>	<b>\$456,571</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,071,894	\$650,814	(\$496,659)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWESTERN JEFFERSON CO SCHOOLS - 39003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$445,598)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,553
- Net Difference Between Projected and Actual Investment	998,754
- Change of Assumptions	(22,461)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,336
Pension Expense/Income	222,750
Contributions	(200,520)
Total Activity in FY 2022	1,096,412
Net Pension Liability as of June 30, 2022	<b>\$650,814</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 39004  
 Submission Unit Name: MADISON CONS SCHOOLS

Wages: \$9,402,676      Proportionate Share: 0.0023962

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,222,164)	\$1,577,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$486,149	\$321,304
Net Difference Between Projected and Actual	501,333	0
Change of Assumptions	1,309,541	544,170
Changes in Proportion and Differences Between	118,937	307,675
<b>Total</b>	<b>\$2,415,960</b>	<b>\$1,173,149</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$583,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,273)
<b>Total</b>	<b>\$551,878</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$512,006

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$98,553
2024	114,999
2025	(8,050)
2026	561,258
2027	74,849
Thereafter	401,202
<b>Total</b>	<b>\$1,242,811</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,022,939	\$1,577,782	(\$1,204,061)

# TRF 1996 Net Pension Liability - Unaudited

## MADISON CONS SCHOOLS - 39004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,222,164)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215,740
- Net Difference Between Projected and Actual Investment	2,673,485
- Change of Assumptions	(162,135)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,984
Pension Expense/Income	551,878
Contributions	(512,006)
Total Activity in FY 2022	2,799,946
Net Pension Liability as of June 30, 2022	<b>\$1,577,782</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 39005  
 Submission Unit Name: MADISON AREA EDUC SPEC SERV UNIT

Wages: \$1,349,690      Proportionate Share: 0.0003440

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$182,937)	\$226,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,792	\$46,127
Net Difference Between Projected and Actual	71,972	0
Change of Assumptions	187,999	78,121
Changes in Proportion and Differences Between	7,408	100,191
<b>Total</b>	<b>\$337,171</b>	<b>\$224,439</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,718
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$13,279)
<b>Total</b>	<b>\$70,439</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$74,230

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,361
2024	7,722
2025	(9,943)
2026	71,785
2027	1,632
Thereafter	36,175
<b>Total</b>	<b>\$112,732</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$721,096	\$226,507	(\$172,856)

# TRF 1996 Net Pension Liability - Unaudited

## MADISON AREA EDUC SPEC SERV UNIT - 39005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$182,937)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,283
- Net Difference Between Projected and Actual Investment	397,106
- Change of Assumptions	(28,954)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,800
Pension Expense/Income	70,439
Contributions	(74,230)
Total Activity in FY 2022	409,444
Net Pension Liability as of June 30, 2022	<b>\$226,507</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 40001  
 Submission Unit Name: JENNINGS CO SCHOOLS CORP

Wages: \$15,107,223      Proportionate Share: 0.0038500

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,825,706)	\$2,535,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$781,100	\$516,242
Net Difference Between Projected and Actual	805,496	0
Change of Assumptions	2,104,054	874,324
Changes in Proportion and Differences Between	45,434	527,384
<b>Total</b>	<b>\$3,736,084</b>	<b>\$1,917,950</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$936,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(68,408)
<b>Total</b>	<b>\$868,547</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$816,924

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$140,180
2024	166,605
2025	(31,101)
2026	883,620
2027	88,168
Thereafter	570,662
<b>Total</b>	<b>\$1,818,134</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,070,409	\$2,535,040	(\$1,934,578)

# TRF 1996 Net Pension Liability - Unaudited

## JENNINGS CO SCHOOLS CORP - 40001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,825,706)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	340,886
- Net Difference Between Projected and Actual Investment	4,050,322
- Change of Assumptions	(155,808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,723
Pension Expense/Income	868,547
Contributions	(816,924)
Total Activity in FY 2022	4,360,746
Net Pension Liability as of June 30, 2022	<b>\$2,535,040</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41003  
 Submission Unit Name: CENTER GROVE COMM SCHOOL

Wages: \$31,846,801      Proportionate Share: 0.0081159

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,807,711)	\$5,343,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,646,579	\$1,088,252
Net Difference Between Projected and Actual	1,698,007	0
Change of Assumptions	4,435,401	1,843,098
Changes in Proportion and Differences Between	315,205	798,216
<b>Total</b>	<b>\$8,095,192</b>	<b>\$3,729,566</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,975,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(70,272)
<b>Total</b>	<b>\$1,904,854</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,730,368

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$369,444
2024	425,149
2025	8,380
2026	1,936,646
2027	256,808
Thereafter	1,369,199
<b>Total</b>	<b>\$4,365,626</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,012,632	\$5,343,929	(\$4,078,141)

# TRF 1996 Net Pension Liability - Unaudited

## CENTER GROVE COMM SCHOOL - 41003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,807,711)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	716,893
- Net Difference Between Projected and Actual Investment	8,465,451
- Change of Assumptions	(297,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,199
Pension Expense/Income	1,904,854
Contributions	(1,730,368)
Total Activity in FY 2022	9,151,640
Net Pension Liability as of June 30, 2022	<b>\$5,343,929</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41005  
 Submission Unit Name: FRANKLIN COMM SCHOOL

Wages: \$18,063,531      Proportionate Share: 0.0046033

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,249,364)	\$3,031,051

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$933,932	\$617,252
Net Difference Between Projected and Actual	963,102	0
Change of Assumptions	2,515,738	1,045,396
Changes in Proportion and Differences Between	113,998	454,605
<b>Total</b>	<b>\$4,526,770</b>	<b>\$2,117,253</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,120,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51,950)
<b>Total</b>	<b>\$1,068,332</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$980,087

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$197,455
2024	229,051
2025	(7,339)
2026	1,086,367
2027	141,012
Thereafter	762,971
<b>Total</b>	<b>\$2,409,517</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,649,484	\$3,031,051	(\$2,313,102)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN COMM SCHOOL - 41005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,249,364)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	410,351
- Net Difference Between Projected and Actual Investment	4,960,896
- Change of Assumptions	(236,712)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,635
Pension Expense/Income	1,068,332
Contributions	(980,087)
Total Activity in FY 2022	5,280,415
Net Pension Liability as of June 30, 2022	<b>\$3,031,051</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41006  
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$2,181,152      Proportionate Share: 0.0005558

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$278,023)	\$365,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,762	\$74,527
Net Difference Between Projected and Actual	116,284	0
Change of Assumptions	303,749	126,221
Changes in Proportion and Differences Between	25,384	72,847
<b>Total</b>	<b>\$558,179</b>	<b>\$273,595</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,624)
<b>Total</b>	<b>\$127,638</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,958

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$22,488
2024	26,303
2025	(2,239)
2026	129,809
2027	16,888
Thereafter	91,335
<b>Total</b>	<b>\$284,584</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,165,074	\$365,968	(\$279,283)

# TRF 1996 Net Pension Liability - Unaudited

## CENTRAL NINE CAREER CENTER - 41006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$278,023)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,813
- Net Difference Between Projected and Actual Investment	610,414
- Change of Assumptions	(33,465)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,549
Pension Expense/Income	127,638
Contributions	(119,958)
Total Activity in FY 2022	643,991
Net Pension Liability as of June 30, 2022	<b>\$365,968</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41007  
 Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP

Wages: \$6,539,546      Proportionate Share: 0.0016666

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$712,909)	\$1,097,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$338,125	\$223,473
Net Difference Between Projected and Actual	348,686	0
Change of Assumptions	910,810	378,480
Changes in Proportion and Differences Between	44,156	184,950
<b>Total</b>	<b>\$1,641,777</b>	<b>\$786,903</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,821)
<b>Total</b>	<b>\$386,771</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,624

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$71,475
2024	82,914
2025	(2,669)
2026	393,293
2027	49,105
Thereafter	260,756
<b>Total</b>	<b>\$854,874</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,493,544	\$1,097,376	(\$837,446)

**TRF 1996 Net Pension Liability - Unaudited**  
**NINEVEH HENSLEY JACKSON UNITED SCHOOL CORP - 41007**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$712,909)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,340
- Net Difference Between Projected and Actual Investment	1,615,740
- Change of Assumptions	(8,700)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,758
Pension Expense/Income	386,771
Contributions	(345,624)
Total Activity in FY 2022	1,810,285
Net Pension Liability as of June 30, 2022	<b>\$1,097,376</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41009  
 Submission Unit Name: EDINBURGH SCHOOL CORP

Wages: \$2,526,802      Proportionate Share: 0.0006439

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$292,493)	\$423,977

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,636	\$86,340
Net Difference Between Projected and Actual	134,717	0
Change of Assumptions	351,896	146,228
Changes in Proportion and Differences Between	3,299	106,383
<b>Total</b>	<b>\$620,548</b>	<b>\$338,951</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,703
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,587)
<b>Total</b>	<b>\$142,116</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,873

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,297
2024	24,717
2025	(8,349)
2026	144,629
2027	12,647
Thereafter	87,656
<b>Total</b>	<b>\$281,597</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,349,750	\$423,977	(\$323,552)

# TRF 1996 Net Pension Liability - Unaudited

## EDINBURGH SCHOOL CORP - 41009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$292,493)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,476
- Net Difference Between Projected and Actual Investment	654,564
- Change of Assumptions	(16,306)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,493
Pension Expense/Income	142,116
Contributions	(129,873)
Total Activity in FY 2022	716,470
Net Pension Liability as of June 30, 2022	<b>\$423,977</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41010  
 Submission Unit Name: CLARK PLEASANT COMMUNITY SCHOOL CORP

Wages: \$27,283,724      Proportionate Share: 0.0069530

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,131,305)	\$4,578,216

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,410,647	\$932,320
Net Difference Between Projected and Actual	1,454,706	0
Change of Assumptions	3,799,867	1,579,007
Changes in Proportion and Differences Between	198,594	731,659
<b>Total</b>	<b>\$6,863,814</b>	<b>\$3,242,986</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,692,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(76,210)
<b>Total</b>	<b>\$1,615,907</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,454,837

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$300,499
2024	348,222
2025	(8,830)
2026	1,643,127
2027	202,481
Thereafter	1,135,329
<b>Total</b>	<b>\$3,620,828</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,574,949	\$4,578,216	(\$3,493,798)

# TRF 1996 Net Pension Liability - Unaudited

## CLARK PLEASANT COMMUNITY SCHOOL CORP - 41010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,131,305)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	608,725
- Net Difference Between Projected and Actual Investment	7,019,973
- Change of Assumptions	(155,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,257
Pension Expense/Income	1,615,907
Contributions	(1,454,837)
Total Activity in FY 2022	7,709,521
Net Pension Liability as of June 30, 2022	<b>\$4,578,216</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41011  
 Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$14,064,746      Proportionate Share: 0.0035843

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,701,352)	\$2,360,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$727,194	\$480,615
Net Difference Between Projected and Actual	749,907	0
Change of Assumptions	1,958,847	813,984
Changes in Proportion and Differences Between	134,973	355,809
<b>Total</b>	<b>\$3,570,921</b>	<b>\$1,650,408</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$872,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,488)
<b>Total</b>	<b>\$840,805</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$762,552

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$162,706
2024	187,308
2025	3,246
2026	854,846
2027	115,204
Thereafter	597,203
<b>Total</b>	<b>\$1,920,513</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,513,446	\$2,360,089	(\$1,801,067)

**TRF 1996 Net Pension Liability - Unaudited**  
**GREENWOOD COMMUNITY SCHOOL CORPORATION - 41011**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,701,352)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317,429
- Net Difference Between Projected and Actual Investment	3,773,719
- Change of Assumptions	(146,302)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,342
Pension Expense/Income	840,805
Contributions	(762,552)
Total Activity in FY 2022	4,061,441
Net Pension Liability as of June 30, 2022	<b>\$2,360,089</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 41012  
 Submission Unit Name: SPECIAL SERV JOHNSON CO SCHOOLS

Wages: \$2,898,816      Proportionate Share: 0.0007387

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$333,834)	\$486,398

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,870	\$99,051
Net Difference Between Projected and Actual	154,551	0
Change of Assumptions	403,705	167,757
Changes in Proportion and Differences Between	19,136	164,433
<b>Total</b>	<b>\$727,262</b>	<b>\$431,241</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$179,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,506)
<b>Total</b>	<b>\$158,268</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,311

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$18,518
2024	23,589
2025	(14,345)
2026	161,167
2027	8,994
Thereafter	98,098
<b>Total</b>	<b>\$296,021</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,548,470	\$486,398	(\$371,188)

# TRF 1996 Net Pension Liability - Unaudited

## SPECIAL SERV JOHNSON CO SCHOOLS - 41012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$333,834)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,721
- Net Difference Between Projected and Actual Investment	747,874
- Change of Assumptions	(17,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,080
Pension Expense/Income	158,268
Contributions	(155,311)
Total Activity in FY 2022	820,232
Net Pension Liability as of June 30, 2022	<b>\$486,398</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 42001  
 Submission Unit Name: NORTH KNOX SCHOOL CORP

Wages: \$3,751,691      Proportionate Share: 0.0009561

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$467,067)	\$629,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193,977	\$128,202
Net Difference Between Projected and Actual	200,035	0
Change of Assumptions	522,516	217,128
Changes in Proportion and Differences Between	33,521	100,552
<b>Total</b>	<b>\$950,049</b>	<b>\$445,882</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,409)
<b>Total</b>	<b>\$223,272</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,069

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$42,391
2024	48,953
2025	(144)
2026	227,015
2027	29,584
Thereafter	156,368
<b>Total</b>	<b>\$504,167</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,004,187	\$629,546	(\$480,429)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH KNOX SCHOOL CORP - 42001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$467,067)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,225
- Net Difference Between Projected and Actual Investment	1,030,153
- Change of Assumptions	(49,072)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,104
Pension Expense/Income	223,272
Contributions	(200,069)
Total Activity in FY 2022	1,096,613
Net Pension Liability as of June 30, 2022	<b>\$629,546</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 42002  
 Submission Unit Name: SOUTH KNOX SCHOOL

Wages: \$4,016,059      Proportionate Share: 0.0010235

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$468,993)	\$673,925

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,651	\$137,240
Net Difference Between Projected and Actual	214,137	0
Change of Assumptions	559,350	232,434
Changes in Proportion and Differences Between	39,352	94,461
<b>Total</b>	<b>\$1,020,490</b>	<b>\$464,135</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,920)
<b>Total</b>	<b>\$241,164</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,505

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$47,535
2024	54,560
2025	2,001
2026	245,166
2027	33,679
Thereafter	173,414
<b>Total</b>	<b>\$556,355</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,145,471	\$673,925	(\$514,296)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH KNOX SCHOOL - 42002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$468,993)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,942
- Net Difference Between Projected and Actual Investment	1,047,679
- Change of Assumptions	(29,005)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,643
Pension Expense/Income	241,164
Contributions	(220,505)
Total Activity in FY 2022	1,142,918
Net Pension Liability as of June 30, 2022	<b>\$673,925</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 42003  
 Submission Unit Name: VINCENNES CSC

Wages: \$10,103,280      Proportionate Share: 0.0025747

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,152,212)	\$1,695,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$522,363	\$345,239
Net Difference Between Projected and Actual	538,678	0
Change of Assumptions	1,407,093	584,707
Changes in Proportion and Differences Between	89,482	281,301
<b>Total</b>	<b>\$2,557,616</b>	<b>\$1,211,247</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$626,592
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(28,158)
<b>Total</b>	<b>\$598,434</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$558,637

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$111,336
2024	129,008
2025	(3,209)
2026	608,516
2027	78,364
Thereafter	422,354
<b>Total</b>	<b>\$1,346,369</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,397,112	\$1,695,316	(\$1,293,756)

# TRF 1996 Net Pension Liability - Unaudited

## VINCENNES CSC - 42003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,152,212)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	225,106
- Net Difference Between Projected and Actual Investment	2,586,504
- Change of Assumptions	(52,034)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,155
Pension Expense/Income	598,434
Contributions	(558,637)
Total Activity in FY 2022	2,847,528
Net Pension Liability as of June 30, 2022	<b>\$1,695,316</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 43005  
 Submission Unit Name: WARSAW COMM SCHOOLS

Wages: \$22,580,892      Proportionate Share: 0.0057546

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,805,316)	\$3,789,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,167,511	\$771,628
Net Difference Between Projected and Actual	1,203,977	0
Change of Assumptions	3,144,932	1,306,853
Changes in Proportion and Differences Between	46,080	765,546
<b>Total</b>	<b>\$5,562,500</b>	<b>\$2,844,027</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,400,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(96,109)
<b>Total</b>	<b>\$1,304,359</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,202,517

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$215,672
2024	255,170
2025	(40,341)
2026	1,326,895
2027	129,727
Thereafter	831,350
<b>Total</b>	<b>\$2,718,473</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,062,851	\$3,789,127	(\$2,891,617)

# TRF 1996 Net Pension Liability - Unaudited

## WARSAW COMM SCHOOLS - 43005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,805,316)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	512,706
- Net Difference Between Projected and Actual Investment	6,189,864
- Change of Assumptions	(290,890)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,921
Pension Expense/Income	1,304,359
Contributions	(1,202,517)
Total Activity in FY 2022	6,594,443
Net Pension Liability as of June 30, 2022	<b>\$3,789,127</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 43006  
 Submission Unit Name: WAWASEE COMM SCHOOL

Wages: \$11,207,218      Proportionate Share: 0.0028561

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,414,638)	\$1,880,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$579,455	\$382,971
Net Difference Between Projected and Actual	597,553	0
Change of Assumptions	1,560,880	648,612
Changes in Proportion and Differences Between	60,136	410,991
<b>Total</b>	<b>\$2,798,024</b>	<b>\$1,442,574</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$695,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(49,185)
<b>Total</b>	<b>\$645,890</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$595,999

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$105,558
2024	125,161
2025	(21,506)
2026	657,077
2027	69,082
Thereafter	420,078
<b>Total</b>	<b>\$1,355,450</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,986,986	\$1,880,604	(\$1,435,156)

# TRF 1996 Net Pension Liability - Unaudited

## WAWASEE COMM SCHOOL - 43006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,414,638)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255,394
- Net Difference Between Projected and Actual Investment	3,111,788
- Change of Assumptions	(161,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,477
Pension Expense/Income	645,890
Contributions	(595,999)
Total Activity in FY 2022	3,295,242
Net Pension Liability as of June 30, 2022	<b>\$1,880,604</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 43007  
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL

Wages: \$6,264,147      Proportionate Share: 0.0015964

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$740,157)	\$1,051,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$323,883	\$214,060
Net Difference Between Projected and Actual	333,999	0
Change of Assumptions	872,445	362,538
Changes in Proportion and Differences Between	22,351	178,022
<b>Total</b>	<b>\$1,552,678</b>	<b>\$754,620</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$388,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,570)
<b>Total</b>	<b>\$365,938</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$340,279

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$63,924
2024	74,881
2025	(7,097)
2026	372,198
2027	43,977
Thereafter	250,175
<b>Total</b>	<b>\$798,058</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,346,390	\$1,051,152	(\$802,172)

# TRF 1996 Net Pension Liability - Unaudited

## TIPPECANOE VALLEY SCHOOL - 43007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$740,157)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140,646
- Net Difference Between Projected and Actual Investment	1,649,480
- Change of Assumptions	(51,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,326
Pension Expense/Income	365,938
Contributions	(340,279)
Total Activity in FY 2022	1,791,309
Net Pension Liability as of June 30, 2022	<b>\$1,051,152</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 43011  
 Submission Unit Name: WHITKO COMM SCHOOL

Wages: \$5,165,941      Proportionate Share: 0.0013165

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$627,125)	\$866,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267,096	\$176,528
Net Difference Between Projected and Actual	275,438	0
Change of Assumptions	719,477	298,973
Changes in Proportion and Differences Between	61,439	166,021
<b>Total</b>	<b>\$1,323,450</b>	<b>\$641,522</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,153)
<b>Total</b>	<b>\$303,237</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$281,995

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$54,175
2024	63,211
2025	(4,394)
2026	308,395
2027	37,280
Thereafter	223,261
<b>Total</b>	<b>\$681,928</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,759,661	\$866,852	(\$661,525)

# TRF 1996 Net Pension Liability - Unaudited

WHITKO COMM SCHOOL - 43011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$627,125)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,684
- Net Difference Between Projected and Actual Investment	1,390,028
- Change of Assumptions	(55,425)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,448
Pension Expense/Income	303,237
Contributions	(281,995)
Total Activity in FY 2022	1,493,977
Net Pension Liability as of June 30, 2022	<b>\$866,852</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 44001  
 Submission Unit Name: LAKELAND SCHOOL

Wages: \$5,904,895      Proportionate Share: 0.0015048

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$720,520)	\$990,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$305,299	\$201,777
Net Difference Between Projected and Actual	314,834	0
Change of Assumptions	822,385	341,736
Changes in Proportion and Differences Between	18,969	253,647
<b>Total</b>	<b>\$1,461,487</b>	<b>\$797,160</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$366,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(31,498)
<b>Total</b>	<b>\$334,718</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$316,330

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$50,033
2024	60,362
2025	(16,913)
2026	340,612
2027	27,618
Thereafter	202,615
<b>Total</b>	<b>\$664,327</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,154,377	\$990,838	(\$756,144)

# TRF 1996 Net Pension Liability - Unaudited

## LAKELAND SCHOOL - 44001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$720,520)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,527
- Net Difference Between Projected and Actual Investment	1,595,414
- Change of Assumptions	(66,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,186
Pension Expense/Income	334,718
Contributions	(316,330)
Total Activity in FY 2022	1,711,358
Net Pension Liability as of June 30, 2022	<b>\$990,838</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 44002  
 Submission Unit Name: PRAIRIE HEIGHTS COMM SCHOOL

Wages: \$4,784,822      Proportionate Share: 0.0012194

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$552,569)	\$802,916

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$247,396	\$163,508
Net Difference Between Projected and Actual	255,123	0
Change of Assumptions	666,411	276,922
Changes in Proportion and Differences Between	34,058	154,470
<b>Total</b>	<b>\$1,202,988</b>	<b>\$594,900</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,305)
<b>Total</b>	<b>\$280,454</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,419

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$49,761
2024	58,131
2025	(4,488)
2026	285,232
2027	31,915
Thereafter	187,537
<b>Total</b>	<b>\$608,088</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,556,119	\$802,916	(\$612,734)

# TRF 1996 Net Pension Liability - Unaudited

## PRAIRIE HEIGHTS COMM SCHOOL - 44002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$552,569)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	106,899
- Net Difference Between Projected and Actual Investment	1,237,204
- Change of Assumptions	<b>(29,859)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,206
Pension Expense/Income	280,454
Contributions	<b>(247,419)</b>
Total Activity in FY 2022	1,355,485
Net Pension Liability as of June 30, 2022	<b>\$802,916</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 44003  
 Submission Unit Name: WESTVIEW SCHOOL

Wages: \$7,355,877      Proportionate Share: 0.0018746

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$889,880)	\$1,234,334

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$380,325	\$251,363
Net Difference Between Projected and Actual	392,204	0
Change of Assumptions	1,024,483	425,716
Changes in Proportion and Differences Between	15,216	229,186
<b>Total</b>	<b>\$1,812,228</b>	<b>\$906,265</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$456,212
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,180)
<b>Total</b>	<b>\$427,032</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$395,739

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$72,388
2024	85,254
2025	(11,010)
2026	434,371
2027	44,704
Thereafter	280,256
<b>Total</b>	<b>\$905,963</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,929,556	\$1,234,334	(\$941,964)

# TRF 1996 Net Pension Liability - Unaudited

## WESTVIEW SCHOOL - 44003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$889,880)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	166,020
- Net Difference Between Projected and Actual Investment	1,973,788
- Change of Assumptions	(76,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,680
Pension Expense/Income	427,032
Contributions	(395,739)
Total Activity in FY 2022	2,124,214
Net Pension Liability as of June 30, 2022	<b>\$1,234,334</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45005  
 Submission Unit Name: RIVER FOREST COMM SCHOOL CORP

Wages: \$5,578,042      Proportionate Share: 0.0014215

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$650,239)	\$935,989

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,398	\$190,607
Net Difference Between Projected and Actual	297,406	0
Change of Assumptions	776,861	322,819
Changes in Proportion and Differences Between	62,021	202,416
<b>Total</b>	<b>\$1,424,686</b>	<b>\$715,842</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$345,943
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,368)
<b>Total</b>	<b>\$325,575</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$304,678

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$56,648
2024	66,405
2025	(6,592)
2026	331,138
2027	37,962
Thereafter	223,283
<b>Total</b>	<b>\$708,844</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,979,763	\$935,989	(\$714,287)

# TRF 1996 Net Pension Liability - Unaudited

## RIVER FOREST COMM SCHOOL CORP - 45005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$650,239)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,869
- Net Difference Between Projected and Actual Investment	1,453,076
- Change of Assumptions	<b>(39,428)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,814
Pension Expense/Income	325,575
Contributions	<b>(304,678)</b>
Total Activity in FY 2022	1,586,228
Net Pension Liability as of June 30, 2022	<b>\$935,989</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45013  
 Submission Unit Name: SCHOOL CITY OF EAST CHICAGO

Wages: \$13,903,502      Proportionate Share: 0.0035432

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,729,023)	\$2,333,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$718,856	\$475,104
Net Difference Between Projected and Actual	741,308	0
Change of Assumptions	1,936,386	804,651
Changes in Proportion and Differences Between	66,980	677,847
<b>Total</b>	<b>\$3,463,530</b>	<b>\$1,957,602</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$862,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(93,305)
<b>Total</b>	<b>\$768,986</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$754,197

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$98,663
2024	122,982
2025	(58,969)
2026	782,863
2027	58,911
Thereafter	501,478
<b>Total</b>	<b>\$1,505,928</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,427,292	\$2,333,027	(\$1,780,415)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF EAST CHICAGO - 45013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,729,023)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	315,755
- Net Difference Between Projected and Actual Investment	3,814,299
- Change of Assumptions	(180,430)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,637
Pension Expense/Income	768,986
Contributions	(754,197)
Total Activity in FY 2022	4,062,050
Net Pension Liability as of June 30, 2022	<b>\$2,333,027</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45014  
 Submission Unit Name: LAKE STATION COMM SCHOOLS

Wages: \$3,844,942      Proportionate Share: 0.0009799

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$432,162)	\$645,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,805	\$131,394
Net Difference Between Projected and Actual	205,015	0
Change of Assumptions	535,523	222,533
Changes in Proportion and Differences Between	28,800	177,404
<b>Total</b>	<b>\$968,143</b>	<b>\$531,331</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,821)
<b>Total</b>	<b>\$217,652</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,087

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,267
2024	38,993
2025	(11,327)
2026	221,496
2027	18,157
Thereafter	137,226
<b>Total</b>	<b>\$436,812</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,054,076	\$645,217	(\$492,388)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE STATION COMM SCHOOLS - 45014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$432,162)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,407
- Net Difference Between Projected and Actual Investment	973,096
- Change of Assumptions	(14,980)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,291
Pension Expense/Income	217,652
Contributions	(202,087)
Total Activity in FY 2022	1,077,379
Net Pension Liability as of June 30, 2022	<b>\$645,217</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45016  
 Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: \$7,428,908      Proportionate Share: 0.0018932

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$828,666)	\$1,246,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$384,098	\$253,857
Net Difference Between Projected and Actual	396,095	0
Change of Assumptions	1,034,648	429,940
Changes in Proportion and Differences Between	51,403	320,325
<b>Total</b>	<b>\$1,866,244</b>	<b>\$1,004,122</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$460,739
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(38,094)
<b>Total</b>	<b>\$422,645</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$379,696

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$64,479
2024	77,473
2025	(19,747)
2026	430,063
2027	44,375
Thereafter	265,479
<b>Total</b>	<b>\$862,122</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,968,545	\$1,246,581	(\$951,310)

# TRF 1996 Net Pension Liability - Unaudited

## GRIFFITH PUBLIC SCHOOLS - 45016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$828,666)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,749
- Net Difference Between Projected and Actual Investment	1,868,883
- Change of Assumptions	<b>(24,171)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,837
Pension Expense/Income	422,645
Contributions	<b>(379,696)</b>
Total Activity in FY 2022	2,075,247
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,246,581</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45017  
 Submission Unit Name: SCHOOL CITY OF HAMMOND

Wages: \$47,029,948      Proportionate Share: 0.0119852

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,608,894)	\$7,891,677

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,431,595	\$1,607,083
Net Difference Between Projected and Actual	2,507,542	0
Change of Assumptions	6,550,002	2,721,805
Changes in Proportion and Differences Between	209,154	1,718,274
<b>Total</b>	<b>\$11,698,293</b>	<b>\$6,047,162</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,916,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(204,847)
<b>Total</b>	<b>\$2,711,931</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,523,845

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$444,503
2024	526,766
2025	(88,700)
2026	2,758,869
2027	279,692
Thereafter	1,730,001
<b>Total</b>	<b>\$5,651,131</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,123,498	\$7,891,677	(\$6,022,418)

# TRF 1996 Net Pension Liability - Unaudited

SCHOOL CITY OF HAMMOND - 45017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,608,894)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,058,085
- Net Difference Between Projected and Actual Investment	12,476,228
- Change of Assumptions	(428,422)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206,594
Pension Expense/Income	2,711,931
Contributions	(2,523,845)
Total Activity in FY 2022	13,500,571
Net Pension Liability as of June 30, 2022	<b>\$7,891,677</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45018  
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$10,098,542      Proportionate Share: 0.0025735

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,211,594)	\$1,694,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$522,120	\$345,078
Net Difference Between Projected and Actual	538,427	0
Change of Assumptions	1,406,437	584,435
Changes in Proportion and Differences Between	50,051	334,105
<b>Total</b>	<b>\$2,517,035</b>	<b>\$1,263,618</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$626,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,999)
<b>Total</b>	<b>\$586,301</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$550,388

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$99,431
2024	117,094
2025	(15,060)
2026	596,377
2027	66,430
Thereafter	389,145
<b>Total</b>	<b>\$1,253,417</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,394,597	\$1,694,526	(\$1,293,153)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF HIGHLAND - 45018

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,211,594)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	227,497
- Net Difference Between Projected and Actual Investment	2,691,792
- Change of Assumptions	(97,483)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,401
Pension Expense/Income	586,301
Contributions	(550,388)
Total Activity in FY 2022	2,906,120
Net Pension Liability as of June 30, 2022	<b>\$1,694,526</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45019  
 Submission Unit Name: SCHOOL CITY OF HOBART

Wages: \$12,775,901      Proportionate Share: 0.0032558

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,449,637)	\$2,143,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$660,547	\$436,567
Net Difference Between Projected and Actual	681,178	0
Change of Assumptions	1,779,319	739,383
Changes in Proportion and Differences Between	19,437	317,091
<b>Total</b>	<b>\$3,140,481</b>	<b>\$1,493,041</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$792,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(41,935)
<b>Total</b>	<b>\$750,413</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$683,595

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$134,461
2024	156,808
2025	(10,384)
2026	763,160
2027	90,678
Thereafter	512,717
<b>Total</b>	<b>\$1,647,440</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,824,841	\$2,143,787	(\$1,636,000)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF HOBART - 45019

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,449,637)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	284,347
- Net Difference Between Projected and Actual Investment	3,257,618
- Change of Assumptions	(60,201)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,842
Pension Expense/Income	750,413
Contributions	(683,595)
Total Activity in FY 2022	3,593,424
Net Pension Liability as of June 30, 2022	<b>\$2,143,787</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45020  
 Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: \$15,417,210      Proportionate Share: 0.0039290

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,726,251)	\$2,587,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$797,128	\$526,835
Net Difference Between Projected and Actual	822,025	0
Change of Assumptions	2,147,228	892,265
Changes in Proportion and Differences Between	178,371	442,711
<b>Total</b>	<b>\$3,944,752</b>	<b>\$1,861,811</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$956,181
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(39,019)
<b>Total</b>	<b>\$917,162</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$822,866

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$173,851
2024	200,818
2025	(944)
2026	932,544
2027	122,353
Thereafter	654,319
<b>Total</b>	<b>\$2,082,941</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,236,010	\$2,587,057	(\$1,974,275)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF MUNSTER - 45020

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,726,251)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	342,180
- Net Difference Between Projected and Actual Investment	3,890,090
- Change of Assumptions	(55,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,840
Pension Expense/Income	917,162
Contributions	(822,866)
Total Activity in FY 2022	4,313,308
Net Pension Liability as of June 30, 2022	<b>\$2,587,057</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45022  
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$3,557,276      Proportionate Share: 0.0009065

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$442,967)	\$596,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$183,914	\$121,552
Net Difference Between Projected and Actual	189,658	0
Change of Assumptions	495,409	205,864
Changes in Proportion and Differences Between	13,861	113,496
<b>Total</b>	<b>\$882,842</b>	<b>\$440,912</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,378)
<b>Total</b>	<b>\$207,232</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,783

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$35,735
2024	41,957
2025	(4,594)
2026	210,782
2027	22,605
Thereafter	135,445
<b>Total</b>	<b>\$441,930</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,900,215	\$596,887	(\$455,505)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF WHITING - 45022

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$442,967)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,809
- Net Difference Between Projected and Actual Investment	976,943
- Change of Assumptions	(46,625)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,278
Pension Expense/Income	207,232
Contributions	(187,783)
Total Activity in FY 2022	1,039,854
Net Pension Liability as of June 30, 2022	<b>\$596,887</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45025  
 Submission Unit Name: MERRILLVILLE COMM SCHOOL CORP

Wages: \$23,149,887      Proportionate Share: 0.0058996

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,724,559)	\$3,884,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,196,929	\$791,071
Net Difference Between Projected and Actual	1,234,313	0
Change of Assumptions	3,224,176	1,339,782
Changes in Proportion and Differences Between	176,315	1,010,729
<b>Total</b>	<b>\$5,831,733</b>	<b>\$3,141,582</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,435,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(119,379)
<b>Total</b>	<b>\$1,316,377</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,248,448

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$200,258
2024	240,751
2025	(62,206)
2026	1,339,478
2027	125,282
Thereafter	846,588
<b>Total</b>	<b>\$2,690,151</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,366,802	\$3,884,602	(\$2,964,478)

# TRF 1996 Net Pension Liability - Unaudited

MERRILLVILLE COMM SCHOOL CORP - 45025

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,724,559)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	519,318
- Net Difference Between Projected and Actual Investment	6,076,671
- Change of Assumptions	(183,288)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,531
Pension Expense/Income	1,316,377
Contributions	(1,248,448)
Total Activity in FY 2022	6,609,161
Net Pension Liability as of June 30, 2022	<b>\$3,884,602</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45026  
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$5,664,071      Proportionate Share: 0.0014434

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$631,870)	\$950,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$292,842	\$193,544
Net Difference Between Projected and Actual	301,988	0
Change of Assumptions	788,829	327,792
Changes in Proportion and Differences Between	27,202	296,637
<b>Total</b>	<b>\$1,410,861</b>	<b>\$817,973</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$351,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$36,401)
<b>Total</b>	<b>\$314,872</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$290,103

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$41,804
2024	51,711
2025	(\$22,411)
2026	320,518
2027	22,764
Thereafter	178,502
<b>Total</b>	<b>\$592,888</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,025,670	\$950,409	(\$725,291)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE RIDGE SCHOOLS - 45026

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$631,870)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,612
- Net Difference Between Projected and Actual Investment	1,425,011
- Change of Assumptions	(18,492)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,379
Pension Expense/Income	314,872
Contributions	(290,103)
Total Activity in FY 2022	1,582,279
Net Pension Liability as of June 30, 2022	<b>\$950,409</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45027  
 Submission Unit Name: GARY COMM SCHOOL CORP

Wages: \$20,764,538      Proportionate Share: 0.0052917

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,947,241)	\$3,484,330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,073,597	\$709,558
Net Difference Between Projected and Actual	1,107,129	0
Change of Assumptions	2,891,954	1,201,730
Changes in Proportion and Differences Between	100,815	1,109,943
<b>Total</b>	<b>\$5,173,495</b>	<b>\$3,021,231</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,287,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(149,830)
<b>Total</b>	<b>\$1,137,985</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,023,157

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$136,873
2024	173,194
2025	(98,546)
2026	1,158,711
2027	85,508
Thereafter	696,524
<b>Total</b>	<b>\$2,152,264</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,092,515	\$3,484,330	(\$2,659,015)

# TRF 1996 Net Pension Liability - Unaudited

GARY COMM SCHOOL CORP - 45027

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,947,241)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	445,129
- Net Difference Between Projected and Actual Investment	4,567,960
- Change of Assumptions	212,453
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,201
Pension Expense/Income	1,137,985
Contributions	<b>(1,023,157)</b>
Total Activity in FY 2022	5,431,571
Net Pension Liability as of June 30, 2022	<b>\$3,484,330</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45028  
 Submission Unit Name: TRI CREEK SCHOOL

Wages: \$10,914,555      Proportionate Share: 0.0027815

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,283,519)	\$1,831,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$564,320	\$372,968
Net Difference Between Projected and Actual	581,945	0
Change of Assumptions	1,520,111	631,671
Changes in Proportion and Differences Between	49,218	411,510
<b>Total</b>	<b>\$2,715,594</b>	<b>\$1,416,149</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$676,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(50,559)
<b>Total</b>	<b>\$626,361</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$525,536

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$100,141
2024	119,232
2025	(23,604)
2026	637,250
2027	65,352
Thereafter	401,074
<b>Total</b>	<b>\$1,299,445</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,830,609	\$1,831,484	(\$1,397,670)

# TRF 1996 Net Pension Liability - Unaudited

## TRI CREEK SCHOOL - 45028

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,283,519)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	244,802
- Net Difference Between Projected and Actual Investment	2,863,143
- Change of Assumptions	(85,630)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,137)
Pension Expense/Income	626,361
Contributions	(525,536)
Total Activity in FY 2022	3,115,003
Net Pension Liability as of June 30, 2022	<b>\$1,831,484</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45029  
 Submission Unit Name: LAKE CENTRAL SCHOOL CORP

Wages: \$36,369,830      Proportionate Share: 0.0092686

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,097,150)	\$6,102,927

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,880,443	\$1,242,817
Net Difference Between Projected and Actual	1,939,175	0
Change of Assumptions	5,065,360	2,104,873
Changes in Proportion and Differences Between	156,602	998,404
<b>Total</b>	<b>\$9,041,580</b>	<b>\$4,346,094</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,255,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(119,574)
<b>Total</b>	<b>\$2,136,079</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,964,668

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$382,594
2024	446,210
2025	(29,752)
2026	2,172,379
2027	254,098
Thereafter	1,469,957
<b>Total</b>	<b>\$4,695,486</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,428,934	\$6,102,927	(\$4,657,359)

# TRF 1996 Net Pension Liability - Unaudited

## LAKE CENTRAL SCHOOL CORP - 45029

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,097,150)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	808,246
- Net Difference Between Projected and Actual Investment	9,221,039
- Change of Assumptions	(148,862)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,243
Pension Expense/Income	2,136,079
Contributions	(1,964,668)
Total Activity in FY 2022	10,200,077
Net Pension Liability as of June 30, 2022	<b>\$6,102,927</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45030  
 Submission Unit Name: CROWN POINT COMM SCHOOL

Wages: \$33,882,928      Proportionate Share: 0.0086348

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,889,455)	\$5,685,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,751,856	\$1,157,831
Net Difference Between Projected and Actual	1,806,572	0
Change of Assumptions	4,718,984	1,960,939
Changes in Proportion and Differences Between	291,589	796,122
<b>Total</b>	<b>\$8,569,001</b>	<b>\$3,914,892</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,101,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(71,215)
<b>Total</b>	<b>\$2,030,193</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,841,054

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$396,615
2024	455,881
2025	12,466
2026	2,064,004
2027	278,129
Thereafter	1,447,014
<b>Total</b>	<b>\$4,654,109</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,100,356	\$5,685,600	(\$4,338,882)

# TRF 1996 Net Pension Liability - Unaudited

## CROWN POINT COMM SCHOOL - 45030

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,889,455)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	755,995
- Net Difference Between Projected and Actual Investment	8,719,299
- Change of Assumptions	(193,683)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,305
Pension Expense/Income	2,030,193
Contributions	(1,841,054)
Total Activity in FY 2022	9,575,055
Net Pension Liability as of June 30, 2022	<b>\$5,685,600</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45031  
 Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$8,138,021      Proportionate Share: 0.0020739

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$962,651)	\$1,365,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$420,759	\$278,087
Net Difference Between Projected and Actual	433,901	0
Change of Assumptions	1,133,402	470,977
Changes in Proportion and Differences Between	103,691	192,623
<b>Total</b>	<b>\$2,091,753</b>	<b>\$941,687</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$504,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,576)
<b>Total</b>	<b>\$491,139</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$437,095

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$98,787
2024	113,021
2025	6,522
2026	499,259
2027	72,611
Thereafter	359,866
<b>Total</b>	<b>\$1,150,066</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,347,330	\$1,365,563	(\$1,042,110)

**TRF 1996 Net Pension Liability - Unaudited**  
**HANOVER COMMUNITY SCHOOL CORPORATION - 45031**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$962,651)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	182,760
- Net Difference Between Projected and Actual Investment	2,144,820
- Change of Assumptions	<b>(68,135)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,725
Pension Expense/Income	491,139
Contributions	<b>(437,095)</b>
Total Activity in FY 2022	2,328,214
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,365,563</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45032  
 Submission Unit Name: NORTHWEST INDIANA SPEC ED COOP

Wages: \$10,655,876      Proportionate Share: 0.0027156

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,193,413)	\$1,788,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$550,950	\$364,132
Net Difference Between Projected and Actual	568,157	0
Change of Assumptions	1,484,096	616,705
Changes in Proportion and Differences Between	53,296	383,118
<b>Total</b>	<b>\$2,656,499</b>	<b>\$1,363,955</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$660,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(48,710)
<b>Total</b>	<b>\$612,172</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$581,372

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$98,420
2024	117,059
2025	(22,393)
2026	622,805
2027	66,985
Thereafter	409,668
<b>Total</b>	<b>\$1,292,544</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,692,468	\$1,788,092	(\$1,364,556)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHWEST INDIANA SPEC ED COOP - 45032

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,193,413)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,516
- Net Difference Between Projected and Actual Investment	2,689,209
- Change of Assumptions	(38,296)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,276
Pension Expense/Income	612,172
Contributions	(581,372)
Total Activity in FY 2022	2,981,505
Net Pension Liability as of June 30, 2022	<b>\$1,788,092</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45033  
 Submission Unit Name: AMERICAN QUALITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	0	21
<b>Total</b>	<b>\$0</b>	<b>\$21</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6)
2024	(6)
2025	(6)
2026	(3)
2027	0
Thereafter	0
<b>Total</b>	<b>(\$21)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## AMERICAN QUALITY SCHOOLS - 45033

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 45034  
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1,772	6,699
<b>Total</b>	<b>\$1,772</b>	<b>\$6,699</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$688)
2024	(688)
2025	(688)
2026	(684)
2027	(748)
Thereafter	(1,431)
<b>Total</b>	<b>(\$4,927)</b>

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

**TRF 1996 Net Pension Liability - Unaudited**  
**NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 45034**

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	688
Pension Expense/Income	(688)
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 46008  
 Submission Unit Name: MSD OF NEW DURHAM TOWNSHIP SCHOOLS

Wages: \$3,262,522      Proportionate Share: 0.0008314

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$376,914)	\$547,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,677	\$111,482
Net Difference Between Projected and Actual	173,945	0
Change of Assumptions	454,366	188,809
Changes in Proportion and Differences Between	15,384	107,188
<b>Total</b>	<b>\$812,372</b>	<b>\$407,479</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,572)
<b>Total</b>	<b>\$189,762</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,712

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,470
2024	38,176
2025	(4,518)
2026	193,020
2027	21,791
Thereafter	123,954
<b>Total</b>	<b>\$404,893</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,742,789	\$547,437	(\$417,768)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF NEW DURHAM TOWNSHIP SCHOOLS - 46008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$376,914)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,891
- Net Difference Between Projected and Actual Investment	843,834
- Change of Assumptions	(20,485)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,061
Pension Expense/Income	189,762
Contributions	(166,712)
Total Activity in FY 2022	924,351
Net Pension Liability as of June 30, 2022	<b>\$547,437</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 46009  
 Submission Unit Name: TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP

Wages: \$1,300,314      Proportionate Share: 0.0003314

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$170,535)	\$218,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,235	\$44,437
Net Difference Between Projected and Actual	69,335	0
Change of Assumptions	181,113	75,260
Changes in Proportion and Differences Between	15,242	57,160
<b>Total</b>	<b>\$332,925</b>	<b>\$176,857</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,400)
<b>Total</b>	<b>\$74,251</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,094

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,555
2024	13,830
2025	(3,188)
2026	75,546
2027	8,352
Thereafter	49,973
<b>Total</b>	<b>\$156,068</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$694,684	\$218,211	(\$166,524)

# TRF 1996 Net Pension Liability - Unaudited

## TRI-TOWNSHIP CONSOLIDATED SCHOOL CORP - 46009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$170,535)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,900
- Net Difference Between Projected and Actual Investment	372,426
- Change of Assumptions	(23,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,829
Pension Expense/Income	74,251
Contributions	(71,094)
Total Activity in FY 2022	388,746
Net Pension Liability as of June 30, 2022	<b>\$218,211</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 46014  
 Submission Unit Name: SOUTH CENTRAL COMM SCHOOL

Wages: \$3,193,989      Proportionate Share: 0.0008140

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$379,639)	\$535,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,147	\$109,148
Net Difference Between Projected and Actual	170,305	0
Change of Assumptions	444,857	184,857
Changes in Proportion and Differences Between	31,925	87,216
<b>Total</b>	<b>\$812,234</b>	<b>\$381,221</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,424)
<b>Total</b>	<b>\$190,675</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,663

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,678
2024	42,265
2025	464
2026	193,859
2027	25,288
Thereafter	132,459
<b>Total</b>	<b>\$431,013</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,706,315	\$535,980	(\$409,025)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH CENTRAL COMM SCHOOL - 46014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$379,639)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,809
- Net Difference Between Projected and Actual Investment	845,037
- Change of Assumptions	(28,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,871
Pension Expense/Income	190,675
Contributions	(175,663)
Total Activity in FY 2022	915,619
Net Pension Liability as of June 30, 2022	<b>\$535,980</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 46020  
 Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORP

Wages: \$9,118,525      Proportionate Share: 0.0023238

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,045,287)	\$1,530,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471,460	\$311,596
Net Difference Between Projected and Actual	486,185	0
Change of Assumptions	1,269,974	527,728
Changes in Proportion and Differences Between	61,562	223,306
<b>Total</b>	<b>\$2,289,181</b>	<b>\$1,062,630</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$565,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,880)
<b>Total</b>	<b>\$542,652</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$501,520

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$103,025
2024	118,975
2025	(357)
2026	551,753
2027	71,383
Thereafter	381,772
<b>Total</b>	<b>\$1,226,551</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,871,173	\$1,530,110	(\$1,167,681)

# TRF 1996 Net Pension Liability - Unaudited

## NEW PRAIRIE UNITED SCHOOL CORP - 46020

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,045,287)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	203,393
- Net Difference Between Projected and Actual Investment	2,343,974
- Change of Assumptions	(51,028)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,926
Pension Expense/Income	542,652
Contributions	(501,520)
Total Activity in FY 2022	2,575,397
Net Pension Liability as of June 30, 2022	<b>\$1,530,110</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 46021  
 Submission Unit Name: LA PORTE COMM SCHOOL CORP

Wages: \$25,068,619      Proportionate Share: 0.0063885

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,991,542)	\$4,206,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,296,119	\$856,627
Net Difference Between Projected and Actual	1,336,601	0
Change of Assumptions	3,491,364	1,450,810
Changes in Proportion and Differences Between	230,307	769,550
<b>Total</b>	<b>\$6,354,391</b>	<b>\$3,076,987</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,554,737
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(75,446)
<b>Total</b>	<b>\$1,479,291</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,352,645

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$270,679
2024	314,528
2025	(13,535)
2026	1,504,311
2027	181,874
Thereafter	1,019,547
<b>Total</b>	<b>\$3,277,404</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,391,639	\$4,206,519	(\$3,210,144)

# TRF 1996 Net Pension Liability - Unaudited

LA PORTE COMM SCHOOL CORP - 46021

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,991,542)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	564,070
- Net Difference Between Projected and Actual Investment	6,653,467
- Change of Assumptions	(229,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,621
Pension Expense/Income	1,479,291
Contributions	(1,352,645)
Total Activity in FY 2022	7,198,061
Net Pension Liability as of June 30, 2022	<b>\$4,206,519</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 46022  
 Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: \$22,580,226      Proportionate Share: 0.0057544

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,765,760)	\$3,788,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,167,471	\$771,601
Net Difference Between Projected and Actual	1,203,935	0
Change of Assumptions	3,144,823	1,306,808
Changes in Proportion and Differences Between	73,376	757,247
<b>Total</b>	<b>\$5,589,605</b>	<b>\$2,835,656</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,400,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(99,383)
<b>Total</b>	<b>\$1,301,037</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,187,716

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$212,387
2024	251,883
2025	(43,617)
2026	1,323,573
2027	138,297
Thereafter	871,426
<b>Total</b>	<b>\$2,753,949</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,062,432	\$3,788,995	(\$2,891,516)

# TRF 1996 Net Pension Liability - Unaudited

## MICHIGAN CITY AREA SCHOOLS - 46022

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,765,760)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	511,045
- Net Difference Between Projected and Actual Investment	6,119,519
- Change of Assumptions	(260,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,805
Pension Expense/Income	1,301,037
Contributions	(1,187,716)
Total Activity in FY 2022	6,554,755
Net Pension Liability as of June 30, 2022	<b>\$3,788,995</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 47011  
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$5,911,995      Proportionate Share: 0.0015066

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$688,574)	\$992,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$305,664	\$202,018
Net Difference Between Projected and Actual	315,211	0
Change of Assumptions	823,368	342,145
Changes in Proportion and Differences Between	8,631	191,354
<b>Total</b>	<b>\$1,452,874</b>	<b>\$735,517</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$366,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,457)
<b>Total</b>	<b>\$340,197</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$311,573

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$55,171
2024	65,512
2025	(11,856)
2026	346,101
2027	37,101
Thereafter	225,328
<b>Total</b>	<b>\$717,357</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,158,150	\$992,024	(\$757,048)

# TRF 1996 Net Pension Liability - Unaudited

## MITCHELL COMMUNITY SCHOOLS - 47011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$688,574)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,321
- Net Difference Between Projected and Actual Investment	1,539,014
- Change of Assumptions	(41,340)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,979
Pension Expense/Income	340,197
Contributions	(311,573)
Total Activity in FY 2022	1,680,598
Net Pension Liability as of June 30, 2022	<b>\$992,024</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 47013  
 Submission Unit Name: NORTH LAWRENCE COMMUNITY SCHOOL

Wages: \$13,268,122      Proportionate Share: 0.0033813

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,770,740)	\$2,226,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$686,009	\$453,395
Net Difference Between Projected and Actual	707,435	0
Change of Assumptions	1,847,906	767,884
Changes in Proportion and Differences Between	62,963	546,634
<b>Total</b>	<b>\$3,304,313</b>	<b>\$1,767,913</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$822,890
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,057)
<b>Total</b>	<b>\$757,833</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$701,583

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$118,140
2024	141,348
2025	(32,289)
2026	771,076
2027	71,990
Thereafter	466,135
<b>Total</b>	<b>\$1,536,400</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,087,916	\$2,226,423	(\$1,699,062)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH LAWRENCE COMMUNITY SCHOOL - 47013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,770,740)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	306,354
- Net Difference Between Projected and Actual Investment	3,854,571
- Change of Assumptions	(263,802)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,790
Pension Expense/Income	757,833
Contributions	(701,583)
Total Activity in FY 2022	3,997,163
Net Pension Liability as of June 30, 2022	<b>\$2,226,423</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 48014  
 Submission Unit Name: ALEXANDRIA COMM SCHOOL CORP

Wages: \$5,288,379      Proportionate Share: 0.0013477

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$565,019)	\$887,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$273,426	\$180,712
Net Difference Between Projected and Actual	281,966	0
Change of Assumptions	736,528	306,059
Changes in Proportion and Differences Between	8,836	180,476
<b>Total</b>	<b>\$1,300,756</b>	<b>\$667,247</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,117)
<b>Total</b>	<b>\$303,866</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$274,471

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$48,899
2024	58,149
2025	(11,058)
2026	309,138
2027	32,419
Thereafter	195,962
<b>Total</b>	<b>\$633,509</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,825,062	\$887,396	(\$677,203)

# TRF 1996 Net Pension Liability - Unaudited

ALEXANDRIA COMM SCHOOL CORP - 48014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$565,019)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,243
- Net Difference Between Projected and Actual Investment	1,286,174
- Change of Assumptions	1,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,930
Pension Expense/Income	303,866
Contributions	<b>(274,471)</b>
Total Activity in FY 2022	1,452,415
Net Pension Liability as of June 30, 2022	<b>\$887,396</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 48016  
 Submission Unit Name: ANDERSON COMM SCHOOL CORP

Wages: \$26,414,337      Proportionate Share: 0.0067315

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,156,157)	\$4,432,368

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,365,708	\$902,620
Net Difference Between Projected and Actual	1,408,363	0
Change of Assumptions	3,678,816	1,528,705
Changes in Proportion and Differences Between	496,836	1,136,535
<b>Total</b>	<b>\$6,949,723</b>	<b>\$3,567,860</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,638,211
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(78,489)
<b>Total</b>	<b>\$1,559,722</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,420,127

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$286,220
2024	332,423
2025	(13,254)
2026	1,586,081
2027	183,912
Thereafter	1,006,481
<b>Total</b>	<b>\$3,381,863</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,110,639	\$4,432,368	(\$3,382,497)

# TRF 1996 Net Pension Liability - Unaudited

## ANDERSON COMM SCHOOL CORP - 48016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,156,157)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	594,521
- Net Difference Between Projected and Actual Investment	7,017,800
- Change of Assumptions	(245,113)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,722
Pension Expense/Income	1,559,722
Contributions	(1,420,127)
Total Activity in FY 2022	7,588,525
Net Pension Liability as of June 30, 2022	<b>\$4,432,368</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 48017  
 Submission Unit Name: ELWOOD COMM SCHOOL

Wages: \$5,075,821      Proportionate Share: 0.0012935

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$605,092)	\$851,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262,429	\$173,444
Net Difference Between Projected and Actual	270,626	0
Change of Assumptions	706,908	293,750
Changes in Proportion and Differences Between	42,439	142,562
<b>Total</b>	<b>\$1,282,402</b>	<b>\$609,756</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,827)
<b>Total</b>	<b>\$300,966</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,358

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$56,256
2024	65,134
2025	(1,290)
2026	306,025
2027	38,735
Thereafter	207,786
<b>Total</b>	<b>\$672,646</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,711,448	\$851,707	(\$649,968)

# TRF 1996 Net Pension Liability - Unaudited

## ELWOOD COMM SCHOOL - 48017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$605,092)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,183
- Net Difference Between Projected and Actual Investment	1,346,056
- Change of Assumptions	(46,049)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,001
Pension Expense/Income	300,966
Contributions	(266,358)
Total Activity in FY 2022	1,456,799
Net Pension Liability as of June 30, 2022	<b>\$851,707</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 48020  
 Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$10,401,086      Proportionate Share: 0.0026506

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,177,299)	\$1,745,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$537,762	\$355,416
Net Difference Between Projected and Actual	554,558	0
Change of Assumptions	1,448,573	601,944
Changes in Proportion and Differences Between	72,747	253,586
<b>Total</b>	<b>\$2,613,640</b>	<b>\$1,210,946</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$645,063
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,813)
<b>Total</b>	<b>\$620,250</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$562,985

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$118,794
2024	136,987
2025	873
2026	630,624
2027	82,001
Thereafter	433,415
<b>Total</b>	<b>\$1,402,694</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,556,215	\$1,745,292	(\$1,331,894)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKTON-LAPEL COMMUNITY SCHOOLS - 48020

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,177,299)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231,373
- Net Difference Between Projected and Actual Investment	2,646,971
- Change of Assumptions	(46,830)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,812
Pension Expense/Income	620,250
Contributions	(562,985)
Total Activity in FY 2022	2,922,591
Net Pension Liability as of June 30, 2022	<b>\$1,745,292</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 48021  
 Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$13,981,613      Proportionate Share: 0.0035631

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,725,828)	\$2,346,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$722,893	\$477,772
Net Difference Between Projected and Actual	745,471	0
Change of Assumptions	1,947,261	809,170
Changes in Proportion and Differences Between	147,757	378,312
<b>Total</b>	<b>\$3,563,382</b>	<b>\$1,665,254</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$867,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(33,268)
<b>Total</b>	<b>\$833,866</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$760,901

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$159,778
2024	184,234
2025	1,261
2026	847,822
2027	114,206
Thereafter	590,827
<b>Total</b>	<b>\$1,898,128</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,469,007	\$2,346,130	(\$1,790,415)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTH MADISON COMMUNITY SCHOOL CORP - 48021**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,725,828)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	316,990
- Net Difference Between Projected and Actual Investment	3,812,785
- Change of Assumptions	<b>(171,649)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,867
Pension Expense/Income	833,866
Contributions	<b>(760,901)</b>
Total Activity in FY 2022	4,071,958
Net Pension Liability as of June 30, 2022	<b>\$2,346,130</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49002  
 Submission Unit Name: MSD OF DECATUR TOWNSHIP

Wages: \$26,856,555      Proportionate Share: 0.0068442

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$3,133,043)	\$4,506,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,388,573	\$917,731
Net Difference Between Projected and Actual	1,431,942	0
Change of Assumptions	3,740,407	1,554,298
Changes in Proportion and Differences Between	132,984	792,656
<b>Total</b>	<b>\$6,693,906</b>	<b>\$3,264,685</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,665,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(95,985)
<b>Total</b>	<b>\$1,569,654</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,450,291

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$274,830
2024	321,806
2025	(29,658)
2026	1,596,457
2027	192,102
Thereafter	1,073,684
<b>Total</b>	<b>\$3,429,221</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,346,882	\$4,506,576	(\$3,439,128)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF DECATUR TOWNSHIP - 49002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$3,133,043)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	601,313
- Net Difference Between Projected and Actual Investment	7,000,298
- Change of Assumptions	(191,574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,219
Pension Expense/Income	1,569,654
Contributions	(1,450,291)
Total Activity in FY 2022	7,639,619
Net Pension Liability as of June 30, 2022	<b>\$4,506,576</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49004  
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$83,291,810      Proportionate Share: 0.0212263

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$9,790,090)	\$13,976,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,306,459	\$2,846,212
Net Difference Between Projected and Actual	4,440,963	0
Change of Assumptions	11,600,334	4,820,432
Changes in Proportion and Differences Between	261,947	2,260,817
<b>Total</b>	<b>\$20,609,703</b>	<b>\$9,927,461</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,165,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(295,733)
<b>Total</b>	<b>\$4,870,005</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,502,261

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$854,298
2024	999,988
2025	(90,027)
2026	4,953,137
2027	601,661
Thereafter	3,363,185
<b>Total</b>	<b>\$10,682,242</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,494,786	\$13,976,496	(\$10,665,959)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WAYNE TOWNSHIP - 49004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$9,790,090)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,867,940
- Net Difference Between Projected and Actual Investment	21,840,887
- Change of Assumptions	(649,849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	339,864
Pension Expense/Income	4,870,005
Contributions	(4,502,261)
Total Activity in FY 2022	23,766,586
Net Pension Liability as of June 30, 2022	<b>\$13,976,496</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49005  
 Submission Unit Name: MSD LAWRENCE TOWNSHIP

Wages: \$64,763,166      Proportionate Share: 0.0165044

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$7,780,837)	\$10,867,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,348,465	\$2,213,057
Net Difference Between Projected and Actual	3,453,048	0
Change of Assumptions	9,019,779	3,748,102
Changes in Proportion and Differences Between	276,695	1,712,733
<b>Total</b>	<b>\$16,097,987</b>	<b>\$7,673,892</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,016,593
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(201,282)
<b>Total</b>	<b>\$3,815,311</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,477,917

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$692,916
2024	806,197
2025	(41,339)
2026	3,879,943
2027	469,182
Thereafter	2,617,196
<b>Total</b>	<b>\$8,424,095</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,596,692	\$10,867,352	(\$8,293,261)

# TRF 1996 Net Pension Liability - Unaudited

## MSD LAWRENCE TOWNSHIP - 49005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$7,780,837)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,459,428
- Net Difference Between Projected and Actual Investment	17,281,926
- Change of Assumptions	(633,241)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	202,682
Pension Expense/Income	3,815,311
Contributions	(3,477,917)
Total Activity in FY 2022	18,648,189
Net Pension Liability as of June 30, 2022	<b>\$10,867,352</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49006  
 Submission Unit Name: MSD OF PERRY TOWNSHIP

Wages: \$71,804,567      Proportionate Share: 0.0182988

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$8,712,434)	\$12,048,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,712,518	\$2,453,666
Net Difference Between Projected and Actual	3,828,472	0
Change of Assumptions	10,000,433	4,155,606
Changes in Proportion and Differences Between	749,392	1,880,063
<b>Total</b>	<b>\$18,290,815</b>	<b>\$8,489,335</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,453,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(153,965)
<b>Total</b>	<b>\$4,299,322</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,895,750

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$837,452
2024	963,048
2025	23,366
2026	4,370,985
2027	584,648
Thereafter	3,021,981
<b>Total</b>	<b>\$9,801,480</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,358,131	\$12,048,878	(\$9,194,925)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF PERRY TOWNSHIP - 49006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$8,712,434)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,621,667
- Net Difference Between Projected and Actual Investment	19,313,078
- Change of Assumptions	(767,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190,081
Pension Expense/Income	4,299,322
Contributions	(3,895,750)
Total Activity in FY 2022	20,761,312
Net Pension Liability as of June 30, 2022	<b>\$12,048,878</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49007  
 Submission Unit Name: MSD OF PIKE TOWNSHIP SCHOOLS

Wages: \$49,956,607      Proportionate Share: 0.0127310

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,629,612)	\$8,382,750

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,582,905	\$1,707,086
Net Difference Between Projected and Actual	2,663,578	0
Change of Assumptions	6,957,588	2,891,174
Changes in Proportion and Differences Between	95,554	1,632,590
<b>Total</b>	<b>\$12,299,625</b>	<b>\$6,230,850</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,098,280
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(215,654)
<b>Total</b>	<b>\$2,882,626</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,653,573

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$474,104
2024	561,486
2025	(92,278)
2026	2,932,487
2027	305,900
Thereafter	1,887,076
<b>Total</b>	<b>\$6,068,775</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,686,852	\$8,382,750	(\$6,397,173)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF PIKE TOWNSHIP SCHOOLS - 49007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,629,612)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,110,255
- Net Difference Between Projected and Actual Investment	12,669,085
- Change of Assumptions	(205,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	209,898
Pension Expense/Income	2,882,626
Contributions	(2,653,573)
Total Activity in FY 2022	14,012,362
Net Pension Liability as of June 30, 2022	<b>\$8,382,750</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49008  
 Submission Unit Name: MSD OF WARREN TOWNSHIP

Wages: \$49,551,859      Proportionate Share: 0.0126279

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,982,942)	\$8,314,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,561,988	\$1,693,261
Net Difference Between Projected and Actual	2,642,007	0
Change of Assumptions	6,901,243	2,867,760
Changes in Proportion and Differences Between	174,121	1,614,929
<b>Total</b>	<b>\$12,279,359</b>	<b>\$6,175,950</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,073,189
Specific Liabilities of Individual Employers	\$63,837
Net Amortization of Deferred Amounts from Changes in	(199,078)
<b>Total</b>	<b>\$2,937,948</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,760,093

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$485,097
2024	571,770
2025	(76,699)
2026	2,923,573
2027	309,565
Thereafter	1,890,103
<b>Total</b>	<b>\$6,103,409</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,470,733	\$8,314,864	(\$6,345,367)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WARREN TOWNSHIP - 49008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,982,942)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,117,877
- Net Difference Between Projected and Actual Investment	13,275,489
- Change of Assumptions	(507,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	233,589
Pension Expense/Income	2,937,948
Contributions	(2,760,093)
Total Activity in FY 2022	14,297,806
Net Pension Liability as of June 30, 2022	<b>\$8,314,864</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49009  
 Submission Unit Name: MSD OF WASHINGTON TOWNSHIP

Wages: \$55,296,544      Proportionate Share: 0.0140919

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$6,794,085)	\$9,278,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,859,009	\$1,889,568
Net Difference Between Projected and Actual	2,948,305	0
Change of Assumptions	7,701,330	3,200,230
Changes in Proportion and Differences Between	442,095	1,762,069
<b>Total</b>	<b>\$13,950,739</b>	<b>\$6,851,867</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,429,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(187,359)
<b>Total</b>	<b>\$3,242,116</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,990,788

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$576,133
2024	672,855
2025	(50,794)
2026	3,297,305
2027	394,336
Thereafter	2,209,037
<b>Total</b>	<b>\$7,098,872</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,539,584	\$9,278,837	(\$7,081,009)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WASHINGTON TOWNSHIP - 49009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$6,794,085)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,252,370
- Net Difference Between Projected and Actual Investment	15,023,431
- Change of Assumptions	(654,967)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	200,760
Pension Expense/Income	3,242,116
Contributions	(2,990,788)
Total Activity in FY 2022	16,072,922
Net Pension Liability as of June 30, 2022	<b>\$9,278,837</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49010  
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$12,995,365      Proportionate Share: 0.0033118

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,518,509)	\$2,180,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$671,908	\$444,076
Net Difference Between Projected and Actual	692,894	0
Change of Assumptions	1,809,924	752,100
Changes in Proportion and Differences Between	55,971	397,491
<b>Total</b>	<b>\$3,230,697</b>	<b>\$1,593,667</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$805,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,749)
<b>Total</b>	<b>\$758,227</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$698,233

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$131,681
2024	154,413
2025	(15,655)
2026	771,191
2027	87,598
Thereafter	507,802
<b>Total</b>	<b>\$1,637,030</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,942,229	\$2,180,661	(\$1,664,139)

# TRF 1996 Net Pension Liability - Unaudited

## BEECH GROVE CITY SCHOOLS - 49010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,518,509)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291,068
- Net Difference Between Projected and Actual Investment	3,391,739
- Change of Assumptions	(94,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,949
Pension Expense/Income	758,227
Contributions	(698,233)
Total Activity in FY 2022	3,699,170
Net Pension Liability as of June 30, 2022	<b>\$2,180,661</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49011  
 Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS

Wages: \$119,937,682      Proportionate Share: 0.0305655

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$15,412,143)	\$20,125,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,201,228	\$4,098,496
Net Difference Between Projected and Actual	6,394,904	0
Change of Assumptions	16,704,272	6,941,350
Changes in Proportion and Differences Between	479,584	5,282,295
<b>Total</b>	<b>\$29,779,988</b>	<b>\$16,322,141</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,438,573
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(694,848)
<b>Total</b>	<b>\$6,743,725</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,380,073

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$961,158
2024	1,170,955
2025	(398,655)
2026	6,863,524
2027	602,892
Thereafter	4,257,973
<b>Total</b>	<b>\$13,457,847</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,071,715	\$20,125,914	(\$15,358,793)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANAPOLIS PUBLIC SCHOOLS - 49011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$15,412,143)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,744,548
- Net Difference Between Projected and Actual Investment	33,786,896
- Change of Assumptions	<b>(1,933,432)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	576,393
Pension Expense/Income	6,743,725
Contributions	<b>(6,380,073)</b>
Total Activity in FY 2022	35,538,057
Net Pension Liability as of June 30, 2022	<b>\$20,125,914</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49012  
 Submission Unit Name: SCHOOL TOWN OF SPEEDWAY

Wages: \$9,441,756      Proportionate Share: 0.0024062

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,115,333)	\$1,584,367

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$488,177	\$322,645
Net Difference Between Projected and Actual	503,425	0
Change of Assumptions	1,315,007	546,441
Changes in Proportion and Differences Between	65,390	270,307
<b>Total</b>	<b>\$2,371,999</b>	<b>\$1,139,393</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$585,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,017)
<b>Total</b>	<b>\$558,568</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$516,243

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$103,351
2024	119,866
2025	(3,698)
2026	567,993
2027	67,964
Thereafter	377,130
<b>Total</b>	<b>\$1,232,606</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,043,901	\$1,584,367	(\$1,209,086)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL TOWN OF SPEEDWAY - 49012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,115,333)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	211,978
- Net Difference Between Projected and Actual Investment	2,485,706
- Change of Assumptions	(77,866)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,557
Pension Expense/Income	558,568
Contributions	(516,243)
Total Activity in FY 2022	2,699,700
Net Pension Liability as of June 30, 2022	<b>\$1,584,367</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49015

Submission Unit Name: FRANKLIN TOWNSHIP COMM SCHOOL CORP

Wages: \$39,107,733      Proportionate Share: 0.0099663

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,485,151)	\$6,562,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,021,994	\$1,336,370
Net Difference Between Projected and Actual	2,085,148	0
Change of Assumptions	5,446,658	2,263,318
Changes in Proportion and Differences Between	358,068	958,493
<b>Total</b>	<b>\$9,911,868</b>	<b>\$4,558,181</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,425,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(86,164)
<b>Total</b>	<b>\$2,339,285</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,071,250

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$453,805
2024	522,210
2025	10,419
2026	2,378,312
2027	324,464
Thereafter	1,664,477
<b>Total</b>	<b>\$5,353,687</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,891,460	\$6,562,328	(\$5,007,945)

# TRF 1996 Net Pension Liability - Unaudited

## FRANKLIN TOWNSHIP COMM SCHOOL CORP - 49015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,485,151)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	872,401
- Net Difference Between Projected and Actual Investment	10,056,606
- Change of Assumptions	(220,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,903
Pension Expense/Income	2,339,285
Contributions	(2,071,250)
Total Activity in FY 2022	11,047,479
Net Pension Liability as of June 30, 2022	<b>\$6,562,328</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49016  
 Submission Unit Name: CENTRAL INDIANA EDU SERVICE CENTER

Wages: \$4,691,807      Proportionate Share: 0.0011957

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$491,309)	\$787,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$242,587	\$160,330
Net Difference Between Projected and Actual	250,164	0
Change of Assumptions	653,459	271,540
Changes in Proportion and Differences Between	207,089	128,701
<b>Total</b>	<b>\$1,353,299</b>	<b>\$560,571</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$290,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,712
<b>Total</b>	<b>\$301,704</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$258,728

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$75,493
2024	83,700
2025	22,299
2026	306,382
2027	61,286
Thereafter	243,568
<b>Total</b>	<b>\$792,728</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,506,439	\$787,311	(\$600,825)

# TRF 1996 Net Pension Liability - Unaudited

CENTRAL INDIANA EDU SERVICE CENTER - 49016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$491,309)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,717
- Net Difference Between Projected and Actual Investment	1,123,366
- Change of Assumptions	9,062
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	499
Pension Expense/Income	301,704
Contributions	<b>(258,728)</b>
Total Activity in FY 2022	1,278,620
Net Pension Liability as of June 30, 2022	<b>\$787,311</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49017  
 Submission Unit Name: INDIANA VIRTUAL PILO SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	29,350	128,809
<b>Total</b>	<b>\$29,350</b>	<b>\$128,809</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,449)
<b>Total</b>	<b>(13,449)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$13,449)
2024	(13,449)
2025	(13,449)
2026	(13,461)
2027	(14,893)
Thereafter	(30,758)
<b>Total</b>	<b>(\$99,459)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA VIRTUAL PILO SCHOOL - 49017

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,449
Pension Expense/Income	(13,449)
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 49018  
 Submission Unit Name: SOUTHSIDE SPECIAL SRVS OF MARION COUNTY

Wages: \$1,325,400      Proportionate Share: 0.0003378

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$151,696)	\$222,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,534	\$45,295
Net Difference Between Projected and Actual	70,674	0
Change of Assumptions	184,610	76,713
Changes in Proportion and Differences Between	25,362	162,515
<b>Total</b>	<b>\$349,180</b>	<b>\$284,523</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,187)
<b>Total</b>	<b>\$62,022</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,649

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,885)
2024	433
2025	(16,913)
2026	63,344
2027	(4,410)
Thereafter	24,088
<b>Total</b>	<b>\$64,657</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$708,100	\$222,425	(\$169,740)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHSIDE SPECIAL SRVS OF MARION COUNTY - 49018

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$151,696)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,556
- Net Difference Between Projected and Actual Investment	340,283
- Change of Assumptions	(7,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,135
Pension Expense/Income	62,022
Contributions	(67,649)
Total Activity in FY 2022	374,121
Net Pension Liability as of June 30, 2022	<b>\$222,425</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 50003  
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$5,058,045      Proportionate Share: 0.0012890

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$608,099)	\$848,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261,516	\$172,841
Net Difference Between Projected and Actual	269,684	0
Change of Assumptions	704,448	292,728
Changes in Proportion and Differences Between	10,105	166,186
<b>Total</b>	<b>\$1,245,753</b>	<b>\$631,755</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,426)
<b>Total</b>	<b>\$292,271</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$264,547

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$48,410
2024	57,258
2025	(8,935)
2026	297,323
2027	30,934
Thereafter	189,008
<b>Total</b>	<b>\$613,998</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,702,015	\$848,744	(\$647,707)

# TRF 1996 Net Pension Liability - Unaudited

## BREMEN PUBLIC SCHOOLS - 50003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$608,099)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,999
- Net Difference Between Projected and Actual Investment	1,350,458
- Change of Assumptions	(49,770)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,432
Pension Expense/Income	292,271
Contributions	(264,547)
Total Activity in FY 2022	1,456,843
Net Pension Liability as of June 30, 2022	<b>\$848,744</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 50004  
 Submission Unit Name: CULVER COMM SCHOOL

Wages: \$3,661,635      Proportionate Share: 0.0009331

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$388,095)	\$614,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189,310	\$125,118
Net Difference Between Projected and Actual	195,223	0
Change of Assumptions	509,946	211,904
Changes in Proportion and Differences Between	36,314	133,883
<b>Total</b>	<b>\$930,793</b>	<b>\$470,905</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$15,279)
<b>Total</b>	<b>\$211,805</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,489

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$35,277
2024	41,681
2025	(6,235)
2026	215,463
2027	26,153
Thereafter	147,549
<b>Total</b>	<b>\$459,888</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,955,974	\$614,401	(\$468,871)

# TRF 1996 Net Pension Liability - Unaudited

## CULVER COMM SCHOOL - 50004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$388,095)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,353
- Net Difference Between Projected and Actual Investment	884,984
- Change of Assumptions	3,515
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,328
Pension Expense/Income	211,805
Contributions	<b>(191,489)</b>
Total Activity in FY 2022	1,002,496
Net Pension Liability as of June 30, 2022	<b>\$614,401</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 50007  
 Submission Unit Name: TRITON SCHOOL CORP

Wages: \$3,187,403      Proportionate Share: 0.0008123

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$397,961)	\$534,860

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,802	\$108,920
Net Difference Between Projected and Actual	169,949	0
Change of Assumptions	443,928	184,471
Changes in Proportion and Differences Between	33,386	104,311
<b>Total</b>	<b>\$812,065</b>	<b>\$397,702</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,994)
<b>Total</b>	<b>\$189,691</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,005

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,016
2024	41,591
2025	(122)
2026	192,875
2027	20,793
Thereafter	123,210
<b>Total</b>	<b>\$414,363</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,702,752	\$534,860	(\$408,171)

# TRF 1996 Net Pension Liability - Unaudited

TRITON SCHOOL CORP - 50007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$397,961)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,454
- Net Difference Between Projected and Actual Investment	877,245
- Change of Assumptions	(42,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,994
Pension Expense/Income	189,691
Contributions	(170,005)
Total Activity in FY 2022	932,821
Net Pension Liability as of June 30, 2022	<b>\$534,860</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 50009  
 Submission Unit Name: ARGOS COMM SCHOOLS

Wages: \$2,028,822      Proportionate Share: 0.0005170

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$213,708)	\$340,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,891	\$69,324
Net Difference Between Projected and Actual	108,167	0
Change of Assumptions	282,544	117,409
Changes in Proportion and Differences Between	26,231	79,348
<b>Total</b>	<b>\$521,833</b>	<b>\$266,081</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,820
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,271)
<b>Total</b>	<b>\$118,549</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,305

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,741
2024	24,289
2025	(2,260)
2026	120,569
2027	13,740
Thereafter	78,673
<b>Total</b>	<b>\$255,752</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,083,741	\$340,420	(\$259,786)

# TRF 1996 Net Pension Liability - Unaudited

## ARGOS COMM SCHOOLS - 50009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$213,708)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,466
- Net Difference Between Projected and Actual Investment	487,991
- Change of Assumptions	2,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,477
Pension Expense/Income	118,549
Contributions	<b>(105,305)</b>
Total Activity in FY 2022	554,128
Net Pension Liability as of June 30, 2022	<b>\$340,420</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 50010  
 Submission Unit Name: PLYMOUTH COMM SCHOOLS CORP

Wages: \$11,550,000      Proportionate Share: 0.0029434

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,406,228)	\$1,938,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$597,166	\$394,677
Net Difference Between Projected and Actual	615,818	0
Change of Assumptions	1,608,590	668,438
Changes in Proportion and Differences Between	109,656	511,864
<b>Total</b>	<b>\$2,931,230</b>	<b>\$1,574,979</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$716,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(53,698)
<b>Total</b>	<b>\$662,623</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$608,162

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$105,774
2024	125,976
2025	(25,174)
2026	674,148
2027	62,295
Thereafter	413,232
<b>Total</b>	<b>\$1,356,251</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,169,985	\$1,938,087	(\$1,479,023)

# TRF 1996 Net Pension Liability - Unaudited

## PLYMOUTH COMM SCHOOLS CORP - 50010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,406,228)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261,049
- Net Difference Between Projected and Actual Investment	3,115,107
- Change of Assumptions	(127,043)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,741
Pension Expense/Income	662,623
Contributions	(608,162)
Total Activity in FY 2022	3,344,315
Net Pension Liability as of June 30, 2022	<b>\$1,938,087</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 51004  
 Submission Unit Name: SHOALS COMMUNITY SCHOOL CORP

Wages: \$2,532,815      Proportionate Share: 0.0006455

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$305,271)	\$425,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,961	\$86,554
Net Difference Between Projected and Actual	135,051	0
Change of Assumptions	352,771	146,591
Changes in Proportion and Differences Between	24,620	65,776
<b>Total</b>	<b>\$643,403</b>	<b>\$298,921</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,929)
<b>Total</b>	<b>\$151,163</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,297

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$29,045
2024	33,475
2025	328
2026	153,696
2027	20,300
Thereafter	107,638
<b>Total</b>	<b>\$344,482</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,353,104	\$425,031	(\$324,356)

# TRF 1996 Net Pension Liability - Unaudited

## SHOALS COMMUNITY SCHOOL CORP - 51004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$305,271)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,120
- Net Difference Between Projected and Actual Investment	677,609
- Change of Assumptions	(25,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,198
Pension Expense/Income	151,163
Contributions	(137,297)
Total Activity in FY 2022	730,302
Net Pension Liability as of June 30, 2022	<b>\$425,031</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 51006  
 Submission Unit Name: LOOGOOTEE COMM SCHOOL CORP

Wages: \$2,696,542      Proportionate Share: 0.0006872

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$333,787)	\$452,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139,421	\$92,146
Net Difference Between Projected and Actual	143,776	0
Change of Assumptions	375,560	156,061
Changes in Proportion and Differences Between	15,819	101,780
<b>Total</b>	<b>\$674,576</b>	<b>\$349,987</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,595)
<b>Total</b>	<b>\$155,645</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$146,130

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$25,637
2024	30,354
2025	(4,935)
2026	158,336
2027	15,458
Thereafter	99,739
<b>Total</b>	<b>\$324,589</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,440,516	\$452,488	(\$345,310)

# TRF 1996 Net Pension Liability - Unaudited

## LOGOOTE COMM SCHOOL CORP - 51006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$333,787)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,175
- Net Difference Between Projected and Actual Investment	737,016
- Change of Assumptions	(33,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,382
Pension Expense/Income	155,645
Contributions	(146,130)
Total Activity in FY 2022	786,275
Net Pension Liability as of June 30, 2022	<b>\$452,488</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 51008  
 Submission Unit Name: DAVIESS-MARTIN SPEC ED SCHOOL

Wages: \$2,644,099      Proportionate Share: 0.0006738

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$319,975)	\$443,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,703	\$90,349
Net Difference Between Projected and Actual	140,972	0
Change of Assumptions	368,237	153,018
Changes in Proportion and Differences Between	30,025	78,192
<b>Total</b>	<b>\$675,937</b>	<b>\$321,559</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$163,979
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,513)
<b>Total</b>	<b>\$157,466</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$145,420

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$29,993
2024	34,618
2025	17
2026	160,095
2027	20,541
Thereafter	109,114
<b>Total</b>	<b>\$354,378</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,412,426	\$443,665	(\$338,576)

# TRF 1996 Net Pension Liability - Unaudited

## DAVIESS-MARTIN SPEC ED SCHOOL - 51008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$319,975)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,679
- Net Difference Between Projected and Actual Investment	709,664
- Change of Assumptions	(27,612)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,863
Pension Expense/Income	157,466
Contributions	(145,420)
Total Activity in FY 2022	763,640
Net Pension Liability as of June 30, 2022	<b>\$443,665</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 52001  
 Submission Unit Name: NORTH MIAMI COMM SCHOOLS

Wages: \$2,816,954      Proportionate Share: 0.0007179

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$319,787)	\$472,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,650	\$96,262
Net Difference Between Projected and Actual	150,199	0
Change of Assumptions	392,338	163,033
Changes in Proportion and Differences Between	27,562	115,100
<b>Total</b>	<b>\$715,749</b>	<b>\$374,395</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,208)
<b>Total</b>	<b>\$163,504</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,009

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$27,688
2024	32,616
2025	(4,250)
2026	166,316
2027	16,143
Thereafter	102,841
<b>Total</b>	<b>\$341,354</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,504,869	\$472,703	(\$360,736)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH MIAMI COMM SCHOOLS - 52001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$319,787)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,705
- Net Difference Between Projected and Actual Investment	718,557
- Change of Assumptions	(13,384)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,117
Pension Expense/Income	163,504
Contributions	(153,009)
Total Activity in FY 2022	792,490
Net Pension Liability as of June 30, 2022	<b>\$472,703</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 52003  
 Submission Unit Name: PERU COMM SCHOOLS

Wages: \$6,847,316      Proportionate Share: 0.0017450

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$825,331)	\$1,148,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$354,031	\$233,985
Net Difference Between Projected and Actual	365,089	0
Change of Assumptions	953,656	396,285
Changes in Proportion and Differences Between	31,759	255,875
<b>Total</b>	<b>\$1,704,535</b>	<b>\$886,145</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$424,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,510)
<b>Total</b>	<b>\$392,162</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,349

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$62,034
2024	74,011
2025	(15,598)
2026	398,996
2027	40,006
Thereafter	258,941
<b>Total</b>	<b>\$818,390</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,657,887	\$1,148,998	(\$876,841)

# TRF 1996 Net Pension Liability - Unaudited

## PERU COMM SCHOOLS - 52003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$825,331)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	154,415
- Net Difference Between Projected and Actual Investment	1,831,949
- Change of Assumptions	(68,977)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,129
Pension Expense/Income	392,162
Contributions	(376,349)
Total Activity in FY 2022	1,974,329
Net Pension Liability as of June 30, 2022	<b>\$1,148,998</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 52004  
 Submission Unit Name: MACONAQUAH SCHOOL

Wages: \$6,819,112      Proportionate Share: 0.0017378

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$872,263)	\$1,144,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$352,570	\$233,020
Net Difference Between Projected and Actual	363,582	0
Change of Assumptions	949,721	394,649
Changes in Proportion and Differences Between	24,153	310,154
<b>Total</b>	<b>\$1,690,026</b>	<b>\$937,823</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$422,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,083)
<b>Total</b>	<b>\$382,837</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$359,385

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$54,069
2024	65,997
2025	(23,243)
2026	389,642
2027	30,925
Thereafter	234,813
<b>Total</b>	<b>\$752,203</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,642,794	\$1,144,258	(\$873,223)

# TRF 1996 Net Pension Liability - Unaudited

## MACONAQUAH SCHOOL - 52004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$872,263)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,874
- Net Difference Between Projected and Actual Investment	1,913,855
- Change of Assumptions	<b>(106,893)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,233
Pension Expense/Income	382,837
Contributions	<b>(359,385)</b>
Total Activity in FY 2022	2,016,521
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,144,258</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 52005  
 Submission Unit Name: OAK HILL UNITED SCHOOL CORP

Wages: \$5,977,937      Proportionate Share: 0.0015234

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$706,144)	\$1,003,086

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$309,072	\$204,271
Net Difference Between Projected and Actual	318,726	0
Change of Assumptions	832,550	345,960
Changes in Proportion and Differences Between	13,379	201,085
<b>Total</b>	<b>\$1,473,727</b>	<b>\$751,316</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$370,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,434)
<b>Total</b>	<b>\$345,308</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$312,518

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$57,103
2024	67,559
2025	(10,671)
2026	351,273
2027	34,703
Thereafter	222,444
<b>Total</b>	<b>\$722,411</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,193,367	\$1,003,086	(\$765,490)

# TRF 1996 Net Pension Liability - Unaudited

## OAK HILL UNITED SCHOOL CORP - 52005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$706,144)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,208
- Net Difference Between Projected and Actual Investment	1,573,756
- Change of Assumptions	(49,307)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,783
Pension Expense/Income	345,308
Contributions	(312,518)
Total Activity in FY 2022	1,709,230
Net Pension Liability as of June 30, 2022	<b>\$1,003,086</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 53012  
 Submission Unit Name: RICHLAND BEAN BLOSSOM CSC

Wages: \$10,295,277      Proportionate Share: 0.0026237

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,256,130)	\$1,727,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$532,305	\$351,809
Net Difference Between Projected and Actual	548,930	0
Change of Assumptions	1,433,872	595,835
Changes in Proportion and Differences Between	120,488	273,834
<b>Total</b>	<b>\$2,635,595</b>	<b>\$1,221,478</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$638,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,878)
<b>Total</b>	<b>\$615,639</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$557,531

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$119,272
2024	137,280
2025	2,547
2026	625,916
2027	84,367
Thereafter	444,735
<b>Total</b>	<b>\$1,414,117</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,499,827	\$1,727,580	(\$1,318,377)

# TRF 1996 Net Pension Liability - Unaudited

## RICHLAND BEAN BLOSSOM CSC - 53012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,256,130)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232,805
- Net Difference Between Projected and Actual Investment	2,781,449
- Change of Assumptions	(115,247)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,595
Pension Expense/Income	615,639
Contributions	(557,531)
Total Activity in FY 2022	2,983,710
Net Pension Liability as of June 30, 2022	<b>\$1,727,580</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 53013  
 Submission Unit Name: MONROE CO COMM SCHOOL CORP

Wages: \$49,247,404      Proportionate Share: 0.0125503

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,983,788)	\$8,263,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,546,245	\$1,682,856
Net Difference Between Projected and Actual	2,625,772	0
Change of Assumptions	6,858,834	2,850,137
Changes in Proportion and Differences Between	345,997	1,450,561
<b>Total</b>	<b>\$12,376,848</b>	<b>\$5,983,554</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,054,304
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(162,053)
<b>Total</b>	<b>\$2,892,251</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,645,895

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$517,917
2024	604,058
2025	(40,426)
2026	2,941,401
2027	353,690
Thereafter	2,016,654
<b>Total</b>	<b>\$6,393,294</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,308,067	\$8,263,768	(\$6,306,374)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE CO COMM SCHOOL CORP - 53013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,983,788)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,112,574
- Net Difference Between Projected and Actual Investment	13,260,757
- Change of Assumptions	(532,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,300
Pension Expense/Income	2,892,251
Contributions	(2,645,895)
Total Activity in FY 2022	14,247,556
Net Pension Liability as of June 30, 2022	<b>\$8,263,768</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 54014  
 Submission Unit Name: CRAWFORDSVILLE COMM SCHOOL CORP

Wages: \$10,400,331      Proportionate Share: 0.0026504

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,178,849)	\$1,745,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$537,722	\$355,389
Net Difference Between Projected and Actual	554,516	0
Change of Assumptions	1,448,464	601,898
Changes in Proportion and Differences Between	52,212	306,890
<b>Total</b>	<b>\$2,592,914</b>	<b>\$1,264,177</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$645,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,115)
<b>Total</b>	<b>\$610,900</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$547,025

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$109,482
2024	127,674
2025	(8,430)
2026	621,286
2027	70,077
Thereafter	408,648
<b>Total</b>	<b>\$1,328,737</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,555,795	\$1,745,161	(\$1,331,794)

# TRF 1996 Net Pension Liability - Unaudited

## CRAWFORDSVILLE COMM SCHOOL CORP - 54014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,178,849)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231,424
- Net Difference Between Projected and Actual Investment	2,649,684
- Change of Assumptions	(48,069)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,096
Pension Expense/Income	610,900
Contributions	(547,025)
Total Activity in FY 2022	2,924,010
Net Pension Liability as of June 30, 2022	<b>\$1,745,161</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 54015  
 Submission Unit Name: SOUTH MONTGOMERY COMM SCHOOL

Wages: \$5,017,129      Proportionate Share: 0.0012786

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$627,313)	\$841,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$259,406	\$171,446
Net Difference Between Projected and Actual	267,508	0
Change of Assumptions	698,765	290,366
Changes in Proportion and Differences Between	18,107	168,743
<b>Total</b>	<b>\$1,243,786</b>	<b>\$630,555</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,664)
<b>Total</b>	<b>\$288,502</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$273,816

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$46,610
2024	55,386
2025	(10,273)
2026	293,516
2027	32,153
Thereafter	195,839
<b>Total</b>	<b>\$613,231</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,680,214	\$841,897	(\$642,481)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH MONTGOMERY COMM SCHOOL - 54015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$627,313)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,084
- Net Difference Between Projected and Actual Investment	1,382,432
- Change of Assumptions	(67,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,681
Pension Expense/Income	288,502
Contributions	(273,816)
Total Activity in FY 2022	1,469,210
Net Pension Liability as of June 30, 2022	<b>\$841,897</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 54016  
 Submission Unit Name: NORTH MONTGOMERY COMM SCHOOL

Wages: \$7,228,343      Proportionate Share: 0.0018421

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$930,094)	\$1,212,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$373,731	\$247,005
Net Difference Between Projected and Actual	385,404	0
Change of Assumptions	1,006,722	418,336
Changes in Proportion and Differences Between	24,441	227,909
<b>Total</b>	<b>\$1,790,298</b>	<b>\$893,250</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$448,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,063)
<b>Total</b>	<b>\$421,240</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$391,136

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$72,742
2024	85,385
2025	(9,210)
2026	428,455
2027	44,175
Thereafter	275,501
<b>Total</b>	<b>\$897,048</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,861,429	\$1,212,934	(\$925,633)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH MONTGOMERY COMM SCHOOL - 54016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$930,094)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165,458
- Net Difference Between Projected and Actual Investment	2,038,460
- Change of Assumptions	(117,467)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,473
Pension Expense/Income	421,240
Contributions	(391,136)
Total Activity in FY 2022	2,143,028
Net Pension Liability as of June 30, 2022	<b>\$1,212,934</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 55003  
 Submission Unit Name: EMINENCE CONS SCHOOL CORP

Wages: \$1,332,378      Proportionate Share: 0.0003395

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$150,099)	\$223,544

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,879	\$45,523
Net Difference Between Projected and Actual	71,030	0
Change of Assumptions	185,539	77,099
Changes in Proportion and Differences Between	8,208	68,260
<b>Total</b>	<b>\$333,656</b>	<b>\$190,882</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,786)
<b>Total</b>	<b>\$73,836</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,471

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,607
2024	11,937
2025	(5,497)
2026	75,164
2027	5,359
Thereafter	46,204
<b>Total</b>	<b>\$142,774</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$711,663	\$223,544	(\$170,595)

# TRF 1996 Net Pension Liability - Unaudited

## EMINENCE CONS SCHOOL CORP - 55003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$150,099)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,606
- Net Difference Between Projected and Actual Investment	337,800
- Change of Assumptions	(5,471)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,343
Pension Expense/Income	73,836
Contributions	(72,471)
Total Activity in FY 2022	373,643
Net Pension Liability as of June 30, 2022	<b>\$223,544</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 55004  
 Submission Unit Name: MSD OF MARTINSVILLE

Wages: \$14,886,795      Proportionate Share: 0.0037938

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,901,154)	\$2,498,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$769,698	\$508,707
Net Difference Between Projected and Actual	793,738	0
Change of Assumptions	2,073,340	861,561
Changes in Proportion and Differences Between	31,208	493,419
<b>Total</b>	<b>\$3,667,984</b>	<b>\$1,863,687</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$923,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,728)
<b>Total</b>	<b>\$857,550</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$786,115

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$139,816
2024	165,855
2025	(28,964)
2026	872,403
2027	90,870
Thereafter	564,317
<b>Total</b>	<b>\$1,804,297</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,952,602	\$2,498,035	(\$1,906,339)

# TRF 1996 Net Pension Liability - Unaudited

MSD OF MARTINSVILLE - 55004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,901,154)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	340,161
- Net Difference Between Projected and Actual Investment	4,172,659
- Change of Assumptions	(231,017)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,951
Pension Expense/Income	857,550
Contributions	(786,115)
Total Activity in FY 2022	4,399,189
Net Pension Liability as of June 30, 2022	<b>\$2,498,035</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 55005  
 Submission Unit Name: MOORESVILLE CONS SCHOOL

Wages: \$14,718,064      Proportionate Share: 0.0037508

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,754,156)	\$2,469,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$760,974	\$502,941
Net Difference Between Projected and Actual	784,742	0
Change of Assumptions	2,049,841	851,796
Changes in Proportion and Differences Between	20,299	441,143
<b>Total</b>	<b>\$3,615,856</b>	<b>\$1,795,880</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$912,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(63,363)
<b>Total</b>	<b>\$849,450</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$801,699

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$139,854
2024	165,598
2025	(27,013)
2026	864,144
2027	96,615
Thereafter	580,778
<b>Total</b>	<b>\$1,819,976</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,862,465	\$2,469,721	(\$1,884,732)

# TRF 1996 Net Pension Liability - Unaudited

## MOORESVILLE CONS SCHOOL - 55005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,754,156)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	331,082
- Net Difference Between Projected and Actual Investment	3,902,404
- Change of Assumptions	(133,194)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,834
Pension Expense/Income	849,450
Contributions	(801,699)
Total Activity in FY 2022	4,223,877
Net Pension Liability as of June 30, 2022	<b>\$2,469,721</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 55008  
 Submission Unit Name: MONROE GREGG SCHOOL

Wages: \$4,824,949      Proportionate Share: 0.0012296

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$573,005)	\$809,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$249,465	\$164,876
Net Difference Between Projected and Actual	257,257	0
Change of Assumptions	671,986	279,239
Changes in Proportion and Differences Between	38,680	125,296
<b>Total</b>	<b>\$1,217,388</b>	<b>\$569,411</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,155)
<b>Total</b>	<b>\$287,087</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$265,360

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$54,466
2024	62,906
2025	(237)
2026	291,899
2027	36,646
Thereafter	202,297
<b>Total</b>	<b>\$647,977</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,577,500	\$809,632	(\$617,859)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE GREGG SCHOOL - 55008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$573,005)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,451
- Net Difference Between Projected and Actual Investment	1,275,659
- Change of Assumptions	(42,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,910
Pension Expense/Income	287,087
Contributions	(265,360)
Total Activity in FY 2022	1,382,637
Net Pension Liability as of June 30, 2022	<b>\$809,632</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 56009  
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$3,365,693      Proportionate Share: 0.0008577

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$392,981)	\$564,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$174,013	\$115,008
Net Difference Between Projected and Actual	179,448	0
Change of Assumptions	468,740	194,781
Changes in Proportion and Differences Between	7,367	119,551
<b>Total</b>	<b>\$829,568</b>	<b>\$429,340</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,734
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,917)
<b>Total</b>	<b>\$193,817</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$180,333

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,553
2024	37,440
2025	(6,605)
2026	197,184
2027	18,614
Thereafter	122,042
<b>Total</b>	<b>\$400,228</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,797,919	\$564,754	(\$430,984)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH NEWTON SCHOOL - 56009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$392,981)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,370
- Net Difference Between Projected and Actual Investment	877,893
- Change of Assumptions	(24,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,265
Pension Expense/Income	193,817
Contributions	(180,333)
Total Activity in FY 2022	957,735
Net Pension Liability as of June 30, 2022	<b>\$564,754</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 56010  
 Submission Unit Name: NORTH NEWTON SCHOOL

Wages: \$3,548,003      Proportionate Share: 0.0009042

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$425,726)	\$595,372

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$183,447	\$121,243
Net Difference Between Projected and Actual	189,177	0
Change of Assumptions	494,152	205,341
Changes in Proportion and Differences Between	18,053	144,193
<b>Total</b>	<b>\$884,829</b>	<b>\$470,777</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,635)
<b>Total</b>	<b>\$202,416</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,460

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,355
2024	37,561
2025	(8,871)
2026	205,964
2027	18,728
Thereafter	129,315
<b>Total</b>	<b>\$414,052</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,895,393	\$595,372	(\$454,350)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH NEWTON SCHOOL - 56010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$425,726)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,933
- Net Difference Between Projected and Actual Investment	945,819
- Change of Assumptions	(34,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,665
Pension Expense/Income	202,416
Contributions	(193,460)
Total Activity in FY 2022	1,021,098
Net Pension Liability as of June 30, 2022	<b>\$595,372</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 57006  
 Submission Unit Name: EAST NOBLE SCHOOL

Wages: \$13,031,974      Proportionate Share: 0.0033211

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,592,595)	\$2,186,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$673,795	\$445,323
Net Difference Between Projected and Actual	694,840	0
Change of Assumptions	1,815,006	754,212
Changes in Proportion and Differences Between	95,650	405,066
<b>Total</b>	<b>\$3,279,291</b>	<b>\$1,604,601</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$808,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(43,548)
<b>Total</b>	<b>\$764,691</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$706,968

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$136,387
2024	159,182
2025	(11,363)
2026	777,691
2027	92,305
Thereafter	520,488
<b>Total</b>	<b>\$1,674,690</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,961,724	\$2,186,784	(\$1,668,813)

# TRF 1996 Net Pension Liability - Unaudited

EAST NOBLE SCHOOL - 57006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,592,595)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	294,793
- Net Difference Between Projected and Actual Investment	3,525,359
- Change of Assumptions	(147,835)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,339
Pension Expense/Income	764,691
Contributions	(706,968)
Total Activity in FY 2022	3,779,379
Net Pension Liability as of June 30, 2022	<b>\$2,186,784</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 57007  
 Submission Unit Name: WEST NOBLE SCHOOL

Wages: \$6,955,739      Proportionate Share: 0.0017726

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$830,404)	\$1,167,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$359,631	\$237,686
Net Difference Between Projected and Actual	370,863	0
Change of Assumptions	968,739	402,552
Changes in Proportion and Differences Between	18,073	275,022
<b>Total</b>	<b>\$1,717,306</b>	<b>\$915,260</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$431,389
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(36,734)
<b>Total</b>	<b>\$394,655</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$380,515

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$59,304
2024	71,471
2025	(19,556)
2026	401,594
2027	34,729
Thereafter	254,504
<b>Total</b>	<b>\$802,046</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,715,742	\$1,167,172	(\$890,710)

# TRF 1996 Net Pension Liability - Unaudited

## WEST NOBLE SCHOOL - 57007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$830,404)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,526
- Net Difference Between Projected and Actual Investment	1,846,740
- Change of Assumptions	(64,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,181
Pension Expense/Income	394,655
Contributions	(380,515)
Total Activity in FY 2022	1,997,576
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,167,172</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 57009  
 Submission Unit Name: CENTRAL NOBLE COMM SCHOOL

Wages: \$3,803,395      Proportionate Share: 0.0009693

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$458,235)	\$638,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,655	\$129,972
Net Difference Between Projected and Actual	202,797	0
Change of Assumptions	529,730	220,125
Changes in Proportion and Differences Between	17,091	120,077
<b>Total</b>	<b>\$946,273</b>	<b>\$470,174</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,064)
<b>Total</b>	<b>\$220,830</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$200,559

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,454
2024	44,107
2025	(5,669)
2026	224,622
2027	24,989
Thereafter	150,596
<b>Total</b>	<b>\$476,099</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,031,857	\$638,237	(\$487,062)

# TRF 1996 Net Pension Liability - Unaudited

## CENTRAL NOBLE COMM SCHOOL - 57009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$458,235)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,765
- Net Difference Between Projected and Actual Investment	1,017,218
- Change of Assumptions	<b>(38,152)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,370
Pension Expense/Income	220,830
Contributions	<b>(200,559)</b>
Total Activity in FY 2022	1,096,472
Net Pension Liability as of June 30, 2022	<b>\$638,237</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 58002  
 Submission Unit Name: RISING SUN OHIO CO COMM SCHOOL

Wages: \$3,243,883      Proportionate Share: 0.0008267

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$396,082)	\$544,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,724	\$110,851
Net Difference Between Projected and Actual	172,962	0
Change of Assumptions	451,798	187,741
Changes in Proportion and Differences Between	28,922	90,770
<b>Total</b>	<b>\$821,406</b>	<b>\$389,362</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,603)
<b>Total</b>	<b>\$192,587</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,101

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,189
2024	41,863
2025	(589)
2026	195,828
2027	25,324
Thereafter	133,429
<b>Total</b>	<b>\$432,044</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,732,937	\$544,342	(\$415,407)

# TRF 1996 Net Pension Liability - Unaudited

## RISING SUN OHIO CO COMM SCHOOL - 58002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$396,082)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,367
- Net Difference Between Projected and Actual Investment	876,918
- Change of Assumptions	(36,531)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,184
Pension Expense/Income	192,587
Contributions	(176,101)
Total Activity in FY 2022	940,424
Net Pension Liability as of June 30, 2022	<b>\$544,342</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 59008  
 Submission Unit Name: SPRINGS VALLEY COMM SCHOOL

Wages: \$3,031,743      Proportionate Share: 0.0007726

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$372,498)	\$508,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156,748	\$103,597
Net Difference Between Projected and Actual	161,643	0
Change of Assumptions	422,232	175,455
Changes in Proportion and Differences Between	34,221	113,137
<b>Total</b>	<b>\$774,844</b>	<b>\$392,189</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,878)
<b>Total</b>	<b>\$175,146</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,740

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$28,984
2024	34,287
2025	(5,388)
2026	178,181
2027	22,781
Thereafter	123,810
<b>Total</b>	<b>\$382,655</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,619,532	\$508,720	(\$388,222)

# TRF 1996 Net Pension Liability - Unaudited

## SPRINGS VALLEY COMM SCHOOL - 59008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$372,498)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,663
- Net Difference Between Projected and Actual Investment	823,684
- Change of Assumptions	<b>(35,913)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,378
Pension Expense/Income	175,146
Contributions	<b>(166,740)</b>
Total Activity in FY 2022	881,218
Net Pension Liability as of June 30, 2022	<b>\$508,720</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 59010  
 Submission Unit Name: ORLEANS COMM SCHOOLS

Wages: \$3,308,126      Proportionate Share: 0.0008430

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$364,465)	\$555,075

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,031	\$113,037
Net Difference Between Projected and Actual	176,372	0
Change of Assumptions	460,706	191,443
Changes in Proportion and Differences Between	16,625	91,832
<b>Total</b>	<b>\$824,734</b>	<b>\$396,312</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,442)
<b>Total</b>	<b>\$193,715</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,195

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$34,231
2024	40,017
2025	(3,273)
2026	197,020
2027	23,834
Thereafter	136,593
<b>Total</b>	<b>\$428,422</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,767,105	\$555,075	(\$423,597)

# TRF 1996 Net Pension Liability - Unaudited

## ORLEANS COMM SCHOOLS - 59010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$364,465)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,172
- Net Difference Between Projected and Actual Investment	824,135
- Change of Assumptions	(7,331)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,044
Pension Expense/Income	193,715
Contributions	(179,195)
Total Activity in FY 2022	919,540
Net Pension Liability as of June 30, 2022	<b>\$555,075</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 59011  
 Submission Unit Name: PAOLI COMM SCHOOL

Wages: \$5,176,801      Proportionate Share: 0.0013193

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$586,582)	\$868,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267,664	\$176,904
Net Difference Between Projected and Actual	276,024	0
Change of Assumptions	721,007	299,609
Changes in Proportion and Differences Between	26,761	189,736
<b>Total</b>	<b>\$1,291,456</b>	<b>\$666,249</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,353)
<b>Total</b>	<b>\$298,718</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,412

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$49,128
2024	58,183
2025	(9,566)
2026	303,885
2027	31,082
Thereafter	192,495
<b>Total</b>	<b>\$625,207</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,765,530	\$868,695	(\$662,932)

# TRF 1996 Net Pension Liability - Unaudited

## PAOLI COMM SCHOOL - 59011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$586,582)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,188
- Net Difference Between Projected and Actual Investment	1,318,557
- Change of Assumptions	(23,762)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,988
Pension Expense/Income	298,718
Contributions	(280,412)
Total Activity in FY 2022	1,455,277
Net Pension Liability as of June 30, 2022	<b>\$868,695</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 59012  
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$826,172      Proportionate Share: 0.0002105

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$94,428)	\$138,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,707	\$28,226
Net Difference Between Projected and Actual	44,041	0
Change of Assumptions	115,040	47,804
Changes in Proportion and Differences Between	15,781	25,901
<b>Total</b>	<b>\$217,569</b>	<b>\$101,931</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,230)
<b>Total</b>	<b>\$49,998</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,437

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$10,176
2024	11,621
2025	811
2026	50,832
2027	6,762
Thereafter	35,436
<b>Total</b>	<b>\$115,638</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$441,252	\$138,604	(\$105,774)

# TRF 1996 Net Pension Liability - Unaudited

## LOST RIVER CAREER COOPERATIVE - 59012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$94,428)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,414
- Net Difference Between Projected and Actual Investment	211,868
- Change of Assumptions	(4,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,615
Pension Expense/Income	49,998
Contributions	(45,437)
Total Activity in FY 2022	233,032
Net Pension Liability as of June 30, 2022	<b>\$138,604</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 60008  
 Submission Unit Name: SPENCER OWEN COMM SCHOOLS

Wages: \$7,611,823      Proportionate Share: 0.0019398

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$941,557)	\$1,277,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$393,553	\$260,106
Net Difference Between Projected and Actual	405,845	0
Change of Assumptions	1,060,115	440,523
Changes in Proportion and Differences Between	58,524	237,557
<b>Total</b>	<b>\$1,918,037</b>	<b>\$938,186</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$472,079
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,644)
<b>Total</b>	<b>\$447,435</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,457

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$80,454
2024	93,768
2025	(5,844)
2026	455,033
2027	53,139
Thereafter	303,301
<b>Total</b>	<b>\$979,851</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,066,229	\$1,277,265	(\$974,726)

# TRF 1996 Net Pension Liability - Unaudited

## SPENCER OWEN COMM SCHOOLS - 60008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$941,557)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,657
- Net Difference Between Projected and Actual Investment	2,079,274
- Change of Assumptions	(94,960)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,873
Pension Expense/Income	447,435
Contributions	(407,457)
Total Activity in FY 2022	2,218,822
Net Pension Liability as of June 30, 2022	<b>\$1,277,265</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 61000  
 Submission Unit Name: SOUTHWEST PARKE COMM SCHOOL CORP

Wages: \$3,810,526      Proportionate Share: 0.0009711

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$463,732)	\$639,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$197,020	\$130,214
Net Difference Between Projected and Actual	203,173	0
Change of Assumptions	530,713	220,534
Changes in Proportion and Differences Between	35,839	111,606
<b>Total</b>	<b>\$966,745</b>	<b>\$462,354</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,167)
<b>Total</b>	<b>\$226,165</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,438

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$42,445
2024	49,110
2025	(758)
2026	229,958
2027	28,745
Thereafter	154,891
<b>Total</b>	<b>\$504,391</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,035,630	\$639,423	(\$487,966)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWEST PARKE COMM SCHOOL CORP - 61000

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$463,732)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,117
- Net Difference Between Projected and Actual Investment	1,027,363
- Change of Assumptions	(41,750)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,698
Pension Expense/Income	226,165
Contributions	(205,438)
Total Activity in FY 2022	1,103,155
Net Pension Liability as of June 30, 2022	<b>\$639,423</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 61005  
 Submission Unit Name: TURKEY RUN COMM SCHOOL CORP

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

TURKEY RUN COMM SCHOOL CORP - 61005

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 61006  
 Submission Unit Name: ROCKVILLE COMMUNITY SCHOOLS

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

## ROCKVILLE COMMUNITY SCHOOLS - 61006

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 61007  
 Submission Unit Name: NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP

Wages: \$5,024,070      Proportionate Share: 0.0012803

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$569,858)	\$843,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$259,751	\$171,674
Net Difference Between Projected and Actual	267,864	0
Change of Assumptions	699,694	290,752
Changes in Proportion and Differences Between	17,078	156,154
<b>Total</b>	<b>\$1,244,387</b>	<b>\$618,580</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,339)
<b>Total</b>	<b>\$291,241</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$272,447

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$49,027
2024	57,814
2025	(7,932)
2026	296,254
2027	32,011
Thereafter	198,633
<b>Total</b>	<b>\$625,807</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,683,778	\$843,016	(\$643,335)

**TRF 1996 Net Pension Liability - Unaudited**  
**NORTH CENTRAL PARKE COMMUNITY SCHOOL CORP - 61007**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$569,858)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,808
- Net Difference Between Projected and Actual Investment	1,280,672
- Change of Assumptions	<b>(23,526)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,126
Pension Expense/Income	291,241
Contributions	<b>(272,447)</b>
Total Activity in FY 2022	1,412,874
Net Pension Liability as of June 30, 2022	<b>\$843,016</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 62002  
 Submission Unit Name: CANNELTON CITY SCHS

Wages: \$826,862      Proportionate Share: 0.0002107

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$135,159)	\$138,736

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,747	\$28,253
Net Difference Between Projected and Actual	44,083	0
Change of Assumptions	115,149	47,849
Changes in Proportion and Differences Between	25,589	33,267
<b>Total</b>	<b>\$227,568</b>	<b>\$109,369</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,485)
<b>Total</b>	<b>\$49,792</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,478

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,932
2024	11,378
2025	558
2026	50,610
2027	7,017
Thereafter	38,704
<b>Total</b>	<b>\$118,199</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$441,671	\$138,736	(\$105,874)

# TRF 1996 Net Pension Liability - Unaudited

## CANNELTON CITY SCHS - 62002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$135,159)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,123
- Net Difference Between Projected and Actual Investment	284,301
- Change of Assumptions	<b>(35,273)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	430
Pension Expense/Income	49,792
Contributions	<b>(45,478)</b>
Total Activity in FY 2022	273,895
Net Pension Liability as of June 30, 2022	<b>\$138,736</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 62003  
 Submission Unit Name: TELL CITY TROY TWP SCHOOL CORP

Wages: \$5,125,356      Proportionate Share: 0.0013062

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$622,521)	\$860,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,006	\$175,147
Net Difference Between Projected and Actual	273,283	0
Change of Assumptions	713,848	296,634
Changes in Proportion and Differences Between	8,822	193,269
<b>Total</b>	<b>\$1,260,959</b>	<b>\$665,050</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$317,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(25,560)
<b>Total</b>	<b>\$292,323</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$269,252

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$45,208
2024	54,173
2025	(12,903)
2026	297,436
2027	28,121
Thereafter	183,874
<b>Total</b>	<b>\$595,909</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,738,070	\$860,070	(\$656,350)

# TRF 1996 Net Pension Liability - Unaudited

TELL CITY TROY TWP SCHOOL CORP - 62003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$622,521)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,783
- Net Difference Between Projected and Actual Investment	1,379,690
- Change of Assumptions	(55,221)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,268
Pension Expense/Income	292,323
Contributions	(269,252)
Total Activity in FY 2022	1,482,591
Net Pension Liability as of June 30, 2022	<b>\$860,070</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 62004  
 Submission Unit Name: PERRY CENTRAL COMM SCHOOL

Wages: \$3,880,614      Proportionate Share: 0.0009889

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$466,175)	\$651,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,631	\$132,601
Net Difference Between Projected and Actual	206,898	0
Change of Assumptions	540,441	224,576
Changes in Proportion and Differences Between	35,929	110,138
<b>Total</b>	<b>\$983,899</b>	<b>\$467,315</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,878)
<b>Total</b>	<b>\$231,786</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,220

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$44,700
2024	51,488
2025	705
2026	235,655
2027	28,778
Thereafter	155,258
<b>Total</b>	<b>\$516,584</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,072,942	\$651,143	(\$496,910)

# TRF 1996 Net Pension Liability - Unaudited

## PERRY CENTRAL COMM SCHOOL - 62004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$466,175)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,444
- Net Difference Between Projected and Actual Investment	1,035,430
- Change of Assumptions	<b>(37,918)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,796
Pension Expense/Income	231,786
Contributions	<b>(205,220)</b>
Total Activity in FY 2022	1,117,318
Net Pension Liability as of June 30, 2022	<b>\$651,143</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 63013  
 Submission Unit Name: PIKE COUNTY SCHOOL

Wages: \$6,982,558      Proportionate Share: 0.0017794

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$803,062)	\$1,171,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$361,010	\$238,598
Net Difference Between Projected and Actual	372,286	0
Change of Assumptions	972,456	404,097
Changes in Proportion and Differences Between	33,606	262,516
<b>Total</b>	<b>\$1,739,358</b>	<b>\$905,211</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$433,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$34,536)
<b>Total</b>	<b>\$398,508</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$382,743

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$61,873
2024	74,086
2025	(17,290)
2026	405,479
2027	43,694
Thereafter	266,305
<b>Total</b>	<b>\$834,147</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,729,996	\$1,171,649	(\$894,127)

# TRF 1996 Net Pension Liability - Unaudited

## PIKE COUNTY SCHOOL - 63013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$803,062)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,854
- Net Difference Between Projected and Actual Investment	1,799,569
- Change of Assumptions	(41,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,612
Pension Expense/Income	398,508
Contributions	(382,743)
Total Activity in FY 2022	1,974,711
Net Pension Liability as of June 30, 2022	<b>\$1,171,649</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64001  
 Submission Unit Name: BOONE TOWNSHIP SCHOOLS

Wages: \$3,101,018      Proportionate Share: 0.0007903

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$369,679)	\$520,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,339	\$105,970
Net Difference Between Projected and Actual	165,346	0
Change of Assumptions	431,905	179,475
Changes in Proportion and Differences Between	60,129	143,000
<b>Total</b>	<b>\$817,719</b>	<b>\$428,445</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,044)
<b>Total</b>	<b>\$180,287</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,491

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$30,775
2024	36,199
2025	(4,384)
2026	183,389
2027	20,495
Thereafter	122,800
<b>Total</b>	<b>\$389,274</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,656,635	\$520,374	(\$397,116)

# TRF 1996 Net Pension Liability - Unaudited

## BOONE TOWNSHIP SCHOOLS - 64001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$369,679)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,764
- Net Difference Between Projected and Actual Investment	822,377
- Change of Assumptions	(28,122)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,238
Pension Expense/Income	180,287
Contributions	(168,491)
Total Activity in FY 2022	890,053
Net Pension Liability as of June 30, 2022	<b>\$520,374</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64008  
 Submission Unit Name: PORTER TOWNSHIP SCHOOLS

Wages: \$4,631,439      Proportionate Share: 0.0011803

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$557,925)	\$777,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,463	\$158,265
Net Difference Between Projected and Actual	246,942	0
Change of Assumptions	645,043	268,043
Changes in Proportion and Differences Between	19,655	142,531
<b>Total</b>	<b>\$1,151,103</b>	<b>\$568,839</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$287,244
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,913)
<b>Total</b>	<b>\$270,331</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,033

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$47,035
2024	55,136
2025	(5,475)
2026	274,948
2027	30,927
Thereafter	179,693
<b>Total</b>	<b>\$582,264</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,474,157	\$777,171	(\$593,086)

# TRF 1996 Net Pension Liability - Unaudited

## PORTER TOWNSHIP SCHOOLS - 64008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$557,925)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,432
- Net Difference Between Projected and Actual Investment	1,238,542
- Change of Assumptions	(46,412)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,236
Pension Expense/Income	270,331
Contributions	(239,033)
Total Activity in FY 2022	1,335,096
Net Pension Liability as of June 30, 2022	<b>\$777,171</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64009  
 Submission Unit Name: UNION TOWNSHIP SCHOOL

Wages: \$5,238,699      Proportionate Share: 0.0013350

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$652,588)	\$879,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$270,849	\$179,009
Net Difference Between Projected and Actual	279,308	0
Change of Assumptions	729,588	303,175
Changes in Proportion and Differences Between	49,342	138,787
<b>Total</b>	<b>\$1,329,087</b>	<b>\$620,971</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$12,925)
<b>Total</b>	<b>\$311,967</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$288,129

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$59,405
2024	68,568
2025	12
2026	317,192
2027	41,967
Thereafter	220,972
<b>Total</b>	<b>\$708,116</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,798,441	\$879,033	(\$670,821)

# TRF 1996 Net Pension Liability - Unaudited

## UNION TOWNSHIP SCHOOL - 64009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$652,588)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,016
- Net Difference Between Projected and Actual Investment	1,439,153
- Change of Assumptions	(68,840)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,454
Pension Expense/Income	311,967
Contributions	(288,129)
Total Activity in FY 2022	1,531,621
Net Pension Liability as of June 30, 2022	<b>\$879,033</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64011  
 Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$25,855,757      Proportionate Share: 0.0065891

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,835,101)	\$4,338,605

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,336,817	\$883,525
Net Difference Between Projected and Actual	1,378,571	0
Change of Assumptions	3,600,993	1,496,366
Changes in Proportion and Differences Between	292,733	940,616
<b>Total</b>	<b>\$6,609,114</b>	<b>\$3,320,507</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,603,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(87,301)
<b>Total</b>	<b>\$1,516,255</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,352,549

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$269,693
2024	314,918
2025	(23,446)
2026	1,542,059
2027	185,479
Thereafter	999,904
<b>Total</b>	<b>\$3,288,607</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,812,139	\$4,338,605	(\$3,310,943)

# TRF 1996 Net Pension Liability - Unaudited

## PORTAGE TOWNSHIP SCHOOLS - 64011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,835,101)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	571,355
- Net Difference Between Projected and Actual Investment	6,417,395
- Change of Assumptions	(46,946)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,196
Pension Expense/Income	1,516,255
Contributions	(1,352,549)
Total Activity in FY 2022	7,173,706
Net Pension Liability as of June 30, 2022	<b>\$4,338,605</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64013  
 Submission Unit Name: VALPARAISO COMM SCHOOLS

Wages: \$21,774,930      Proportionate Share: 0.0055492

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,449,167)	\$3,653,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,125,839	\$744,086
Net Difference Between Projected and Actual	1,161,003	0
Change of Assumptions	3,032,680	1,260,208
Changes in Proportion and Differences Between	202,180	580,639
<b>Total</b>	<b>\$5,521,702</b>	<b>\$2,584,933</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,350,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(54,026)
<b>Total</b>	<b>\$1,296,455</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,184,323

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$246,626
2024	284,713
2025	(250)
2026	1,318,190
2027	174,162
Thereafter	913,328
<b>Total</b>	<b>\$2,936,769</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,632,290	\$3,653,881	(\$2,788,406)

# TRF 1996 Net Pension Liability - Unaudited

## VALPARAISO COMM SCHOOLS - 64013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,449,167)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	483,744
- Net Difference Between Projected and Actual Investment	5,513,906
- Change of Assumptions	(86,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,479
Pension Expense/Income	1,296,455
Contributions	(1,184,323)
Total Activity in FY 2022	6,103,048
Net Pension Liability as of June 30, 2022	<b>\$3,653,881</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64015  
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$11,052,242      Proportionate Share: 0.0028166

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,364,464)	\$1,854,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$571,441	\$377,675
Net Difference Between Projected and Actual	589,289	0
Change of Assumptions	1,539,293	639,642
Changes in Proportion and Differences Between	116,873	280,934
<b>Total</b>	<b>\$2,816,896</b>	<b>\$1,298,251</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$685,462
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(23,412)
<b>Total</b>	<b>\$662,050</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$586,678

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$129,191
2024	148,523
2025	3,885
2026	673,085
2027	91,687
Thereafter	472,274
<b>Total</b>	<b>\$1,518,645</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,904,186	\$1,854,595	(\$1,415,307)

# TRF 1996 Net Pension Liability - Unaudited

## PORTER COUNTY EDUCATION SERVICES - 64015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,364,464)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250,587
- Net Difference Between Projected and Actual Investment	3,014,350
- Change of Assumptions	(135,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,597
Pension Expense/Income	662,050
Contributions	(586,678)
Total Activity in FY 2022	3,219,059
Net Pension Liability as of June 30, 2022	<b>\$1,854,595</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64016  
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$22,295,138      Proportionate Share: 0.0056817

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,616,789)	\$3,741,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,152,721	\$761,853
Net Difference Between Projected and Actual	1,188,724	0
Change of Assumptions	3,105,092	1,290,298
Changes in Proportion and Differences Between	120,816	556,649
<b>Total</b>	<b>\$5,567,353</b>	<b>\$2,608,800</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,382,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(61,798)
<b>Total</b>	<b>\$1,320,929</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,193,736

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$246,032
2024	285,030
2025	(6,738)
2026	1,343,185
2027	167,612
Thereafter	923,432
<b>Total</b>	<b>\$2,958,553</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,910,037	\$3,741,126	(\$2,854,985)

# TRF 1996 Net Pension Liability - Unaudited

## DUNELAND SCHOOL CORPORATION - 64016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,616,789)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	499,840
- Net Difference Between Projected and Actual Investment	5,839,542
- Change of Assumptions	(171,101)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,441
Pension Expense/Income	1,320,929
Contributions	(1,193,736)
Total Activity in FY 2022	6,357,915
Net Pension Liability as of June 30, 2022	<b>\$3,741,126</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 64017  
 Submission Unit Name: EAST PORTER COUNTY SCHOOLS

Wages: \$7,028,343      Proportionate Share: 0.0017911

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$854,646)	\$1,179,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$363,384	\$240,167
Net Difference Between Projected and Actual	374,734	0
Change of Assumptions	978,850	406,754
Changes in Proportion and Differences Between	68,690	220,983
<b>Total</b>	<b>\$1,785,658</b>	<b>\$867,904</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$435,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,900)
<b>Total</b>	<b>\$415,991</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$364,035

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$77,139
2024	89,432
2025	(2,544)
2026	423,009
2027	51,495
Thereafter	279,223
<b>Total</b>	<b>\$917,754</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,754,522	\$1,179,353	(\$900,006)

# TRF 1996 Net Pension Liability - Unaudited

## EAST PORTER COUNTY SCHOOLS - 64017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$854,646)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,807
- Net Difference Between Projected and Actual Investment	1,893,695
- Change of Assumptions	(76,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,041
Pension Expense/Income	415,991
Contributions	(364,035)
Total Activity in FY 2022	2,033,999
Net Pension Liability as of June 30, 2022	<b>\$1,179,353</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 65001  
 Submission Unit Name: MSD OF NORTH POSEY CO

Wages: \$5,225,135      Proportionate Share: 0.0013316

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$631,494)	\$876,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$270,159	\$178,553
Net Difference Between Projected and Actual	278,597	0
Change of Assumptions	727,729	302,403
Changes in Proportion and Differences Between	19,097	184,469
<b>Total</b>	<b>\$1,295,582</b>	<b>\$665,425</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$324,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,821)
<b>Total</b>	<b>\$301,244</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,172

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$49,322
2024	58,462
2025	(9,918)
2026	306,465
2027	29,615
Thereafter	196,211
<b>Total</b>	<b>\$630,157</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,791,313	\$876,794	(\$669,113)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF NORTH POSEY CO - 65001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$631,494)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,903
- Net Difference Between Projected and Actual Investment	1,400,952
- Change of Assumptions	(53,919)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,280
Pension Expense/Income	301,244
Contributions	(275,172)
Total Activity in FY 2022	1,508,288
Net Pension Liability as of June 30, 2022	<b>\$876,794</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 65003  
 Submission Unit Name: MSD OF MT VERNON

Wages: \$7,167,935      Proportionate Share: 0.0018267

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$806,539)	\$1,202,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$370,607	\$244,940
Net Difference Between Projected and Actual	382,182	0
Change of Assumptions	998,305	414,838
Changes in Proportion and Differences Between	45,233	192,826
<b>Total</b>	<b>\$1,796,327</b>	<b>\$852,604</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$444,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,473)
<b>Total</b>	<b>\$425,082</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$376,024

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$79,496
2024	92,033
2025	(1,771)
2026	432,227
2027	53,272
Thereafter	288,466
<b>Total</b>	<b>\$943,723</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,829,147	\$1,202,794	(\$917,895)

# TRF 1996 Net Pension Liability - Unaudited

MSD OF MT VERNON - 65003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$806,539)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,254
- Net Difference Between Projected and Actual Investment	1,815,643
- Change of Assumptions	(28,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,998
Pension Expense/Income	425,082
Contributions	(376,024)
Total Activity in FY 2022	2,009,333
Net Pension Liability as of June 30, 2022	<b>\$1,202,794</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 66001  
 Submission Unit Name: WEST CENTRAL SCHOOL

Wages: \$3,710,080      Proportionate Share: 0.0009455

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$471,436)	\$622,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,826	\$126,781
Net Difference Between Projected and Actual	197,817	0
Change of Assumptions	516,723	214,720
Changes in Proportion and Differences Between	17,229	141,532
<b>Total</b>	<b>\$923,595</b>	<b>\$483,033</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,102
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,539)
<b>Total</b>	<b>\$213,563</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,257

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$34,688
2024	41,177
2025	(7,376)
2026	217,266
2027	21,088
Thereafter	133,719
<b>Total</b>	<b>\$440,562</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,981,967	\$622,566	(\$475,102)

# TRF 1996 Net Pension Liability - Unaudited

## WEST CENTRAL SCHOOL - 66001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$471,436)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,677
- Net Difference Between Projected and Actual Investment	1,035,701
- Change of Assumptions	(55,773)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,091
Pension Expense/Income	213,563
Contributions	(202,257)
Total Activity in FY 2022	1,094,002
Net Pension Liability as of June 30, 2022	<b>\$622,566</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 66002  
 Submission Unit Name: EASTERN PULASKI COMM SCHOOL

Wages: \$4,443,732      Proportionate Share: 0.0011324

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$536,831)	\$745,631

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$229,745	\$151,842
Net Difference Between Projected and Actual	236,921	0
Change of Assumptions	618,865	257,165
Changes in Proportion and Differences Between	40,556	156,607
<b>Total</b>	<b>\$1,126,087</b>	<b>\$565,614</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$275,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,893)
<b>Total</b>	<b>\$258,694</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,334

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$44,461
2024	52,233
2025	(5,918)
2026	263,134
2027	32,014
Thereafter	174,549
<b>Total</b>	<b>\$560,473</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,373,748	\$745,631	(\$569,017)

# TRF 1996 Net Pension Liability - Unaudited

## EASTERN PULASKI COMM SCHOOL - 66002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$536,831)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,258
- Net Difference Between Projected and Actual Investment	1,191,031
- Change of Assumptions	(45,704)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,517
Pension Expense/Income	258,694
Contributions	(226,334)
Total Activity in FY 2022	1,282,462
Net Pension Liability as of June 30, 2022	<b>\$745,631</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 67010  
 Submission Unit Name: CLOVERDALE COMMUNITY SCHOOLS

Wages: \$3,097,007      Proportionate Share: 0.0007892

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$366,391)	\$519,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,115	\$105,823
Net Difference Between Projected and Actual	165,116	0
Change of Assumptions	431,304	179,225
Changes in Proportion and Differences Between	1,141	177,118
<b>Total</b>	<b>\$757,676</b>	<b>\$462,166</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,045)
<b>Total</b>	<b>\$165,019</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$165,443

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,713
2024	21,130
2025	(19,397)
2026	168,104
2027	10,252
Thereafter	99,708
<b>Total</b>	<b>\$295,510</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,654,329	\$519,650	(\$396,563)

# TRF 1996 Net Pension Liability - Unaudited

## CLOVERDALE COMMUNITY SCHOOLS - 67010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$366,391)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,550
- Net Difference Between Projected and Actual Investment	816,302
- Change of Assumptions	(25,976)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,589
Pension Expense/Income	165,019
Contributions	(165,443)
Total Activity in FY 2022	886,041
Net Pension Liability as of June 30, 2022	<b>\$519,650</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 67013  
 Submission Unit Name: GREENCASTLE COMM SCHOOLS CORP

Wages: \$6,840,497      Proportionate Share: 0.0017432

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$869,444)	\$1,147,813

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$353,666	\$233,744
Net Difference Between Projected and Actual	364,712	0
Change of Assumptions	952,672	395,876
Changes in Proportion and Differences Between	52,285	232,665
<b>Total</b>	<b>\$1,723,335</b>	<b>\$862,285</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$424,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,610)
<b>Total</b>	<b>\$399,624</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$373,834

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$69,836
2024	81,800
2025	(7,717)
2026	406,446
2027	45,986
Thereafter	264,699
<b>Total</b>	<b>\$861,050</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,654,114	\$1,147,813	(\$875,937)

# TRF 1996 Net Pension Liability - Unaudited

## GREENCASTLE COMM SCHOOLS CORP - 67013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$869,444)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	156,129
- Net Difference Between Projected and Actual Investment	1,909,975
- Change of Assumptions	<b>(103,030)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,393
Pension Expense/Income	399,624
Contributions	<b>(373,834)</b>
Total Activity in FY 2022	2,017,257
Net Pension Liability as of June 30, 2022	<b>\$1,147,813</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 67014  
 Submission Unit Name: SOUTH PUTNAM COMM SCHOOLS

Wages: \$3,806,786      Proportionate Share: 0.0009701

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$423,001)	\$638,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,817	\$130,080
Net Difference Between Projected and Actual	202,964	0
Change of Assumptions	530,167	220,307
Changes in Proportion and Differences Between	33,805	134,423
<b>Total</b>	<b>\$963,753</b>	<b>\$484,810</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,117)
<b>Total</b>	<b>\$221,971</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$209,373

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$38,440
2024	45,099
2025	(4,718)
2026	225,765
2027	25,771
Thereafter	148,586
<b>Total</b>	<b>\$478,943</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,033,534	\$638,764	(\$487,463)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH PUTNAM COMM SCHOOLS - 67014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$423,001)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,352
- Net Difference Between Projected and Actual Investment	954,763
- Change of Assumptions	(11,157)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,209
Pension Expense/Income	221,971
Contributions	(209,373)
Total Activity in FY 2022	1,061,765
Net Pension Liability as of June 30, 2022	<b>\$638,764</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 67015  
 Submission Unit Name: N PUTNAM COMM SCHOOL CORP

Wages: \$4,588,524      Proportionate Share: 0.0011693

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$497,745)	\$769,928

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$237,231	\$156,790
Net Difference Between Projected and Actual	244,641	0
Change of Assumptions	639,031	265,545
Changes in Proportion and Differences Between	15,948	160,319
<b>Total</b>	<b>\$1,136,851</b>	<b>\$582,654</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,025)
<b>Total</b>	<b>\$264,542</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,360

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$43,325
2024	51,351
2025	(8,695)
2026	269,123
2027	27,618
Thereafter	171,475
<b>Total</b>	<b>\$554,197</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,451,099	\$769,928	(\$587,559)

# TRF 1996 Net Pension Liability - Unaudited

## N PUTNAM COMM SCHOOL CORP - 67015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$497,745)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101,168
- Net Difference Between Projected and Actual Investment	1,129,282
- Change of Assumptions	(4,255)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,296
Pension Expense/Income	264,542
Contributions	(252,360)
Total Activity in FY 2022	1,267,673
Net Pension Liability as of June 30, 2022	<b>\$769,928</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 67016  
 Submission Unit Name: WEST CENTRAL INDIANA EDU SER CENTER

Wages: \$65,000 Proportionate Share: 0.0000166

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$10,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,368	\$2,226
Net Difference Between Projected and Actual	3,473	0
Change of Assumptions	9,072	3,770
Changes in Proportion and Differences Between	422	14,264
<b>Total</b>	<b>\$16,335</b>	<b>\$20,260</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,589)
<b>Total</b>	<b>\$1,451</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,690)
2024	(1,576)
2025	(2,428)
2026	1,511
2027	(598)
Thereafter	856
<b>Total</b>	<b>(\$3,925)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,797	\$10,930	(\$8,341)

# TRF 1996 Net Pension Liability - Unaudited

## WEST CENTRAL INDIANA EDU SER CENTER - 67016

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,142
- Net Difference Between Projected and Actual Investment	3,473
- Change of Assumptions	5,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(300)
Pension Expense/Income	1,451
Contributions	(138)
Total Activity in FY 2022	10,930
Net Pension Liability as of June 30, 2022	<b>\$10,930</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 67017  
 Submission Unit Name: OLD NATIONAL TRAIL

Wages: \$1,134,228      Proportionate Share: 0.0002890

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$124,730)	\$190,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,633	\$38,752
Net Difference Between Projected and Actual	60,465	0
Change of Assumptions	157,941	65,631
Changes in Proportion and Differences Between	13,011	48,876
<b>Total</b>	<b>\$290,050</b>	<b>\$153,259</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,510)
<b>Total</b>	<b>\$65,822</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,380

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,147
2024	13,130
2025	(1,710)
2026	66,946
2027	6,017
Thereafter	41,261
<b>Total</b>	<b>\$136,791</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$605,805	\$190,293	(\$145,219)

# TRF 1996 Net Pension Liability - Unaudited

## OLD NATIONAL TRAIL - 67017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$124,730)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,075
- Net Difference Between Projected and Actual Investment	282,147
- Change of Assumptions	(2,348)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,707
Pension Expense/Income	65,822
Contributions	(62,380)
Total Activity in FY 2022	315,023
Net Pension Liability as of June 30, 2022	<b>\$190,293</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 68003  
 Submission Unit Name: UNION SCHOOL

Wages: \$1,654,786      Proportionate Share: 0.0004217

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$200,413)	\$277,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,556	\$56,545
Net Difference Between Projected and Actual	88,228	0
Change of Assumptions	230,462	95,767
Changes in Proportion and Differences Between	30,306	44,933
<b>Total</b>	<b>\$434,552</b>	<b>\$197,245</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,094)
<b>Total</b>	<b>\$100,533</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,014

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,752
2024	23,647
2025	1,992
2026	102,185
2027	14,689
Thereafter	74,042
<b>Total</b>	<b>\$237,307</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$883,972	\$277,669	(\$211,899)

# TRF 1996 Net Pension Liability - Unaudited

## UNION SCHOOL - 68003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$200,413)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,357
- Net Difference Between Projected and Actual Investment	444,422
- Change of Assumptions	(17,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,184
Pension Expense/Income	100,533
Contributions	(91,014)
Total Activity in FY 2022	478,082
Net Pension Liability as of June 30, 2022	<b>\$277,669</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 68006  
 Submission Unit Name: MONROE CENTRAL SCHOOL

Wages: \$3,696,745      Proportionate Share: 0.0009421

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$420,182)	\$620,327

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,136	\$126,325
Net Difference Between Projected and Actual	197,106	0
Change of Assumptions	514,865	213,948
Changes in Proportion and Differences Between	17,508	142,939
<b>Total</b>	<b>\$920,615</b>	<b>\$483,212</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,468)
<b>Total</b>	<b>\$209,806</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$201,162

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,574
2024	38,041
2025	(10,338)
2026	213,495
2027	20,928
Thereafter	143,703
<b>Total</b>	<b>\$437,403</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,974,840	\$620,327	(\$473,394)

# TRF 1996 Net Pension Liability - Unaudited

## MONROE CENTRAL SCHOOL - 68006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$420,182)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,309
- Net Difference Between Projected and Actual Investment	943,895
- Change of Assumptions	(17,962)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,623
Pension Expense/Income	209,806
Contributions	(201,162)
Total Activity in FY 2022	1,040,509
Net Pension Liability as of June 30, 2022	<b>\$620,327</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 68007  
 Submission Unit Name: RANDOLPH EASTERN SCHOOL

Wages: \$3,222,727      Proportionate Share: 0.0008213

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$383,303)	\$540,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,628	\$110,127
Net Difference Between Projected and Actual	171,832	0
Change of Assumptions	448,847	186,515
Changes in Proportion and Differences Between	12,148	117,676
<b>Total</b>	<b>\$799,455</b>	<b>\$414,318</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$14,332)
<b>Total</b>	<b>\$185,544</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,623

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$30,167
2024	35,804
2025	(6,372)
2026	188,762
2027	18,858
Thereafter	117,918
<b>Total</b>	<b>\$385,137</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,721,617	\$540,786	(\$412,693)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH EASTERN SCHOOL - 68007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$383,303)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,463
- Net Difference Between Projected and Actual Investment	853,077
- Change of Assumptions	(28,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,187
Pension Expense/Income	185,544
Contributions	(161,623)
Total Activity in FY 2022	924,089
Net Pension Liability as of June 30, 2022	<b>\$540,786</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 68008  
 Submission Unit Name: RANDOLPH CENTRAL SCHOOL

Wages: \$5,562,732      Proportionate Share: 0.0014176

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$678,192)	\$933,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$287,607	\$190,084
Net Difference Between Projected and Actual	296,590	0
Change of Assumptions	774,729	321,933
Changes in Proportion and Differences Between	31,337	188,144
<b>Total</b>	<b>\$1,390,263</b>	<b>\$700,161</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(21,759)
<b>Total</b>	<b>\$323,235</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$294,890

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$55,047
2024	64,777
2025	(8,020)
2026	328,785
2027	36,105
Thereafter	213,408
<b>Total</b>	<b>\$690,102</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,971,588	\$933,421	(\$712,327)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH CENTRAL SCHOOL - 68008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$678,192)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,765
- Net Difference Between Projected and Actual Investment	1,501,940
- Change of Assumptions	(61,887)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,450
Pension Expense/Income	323,235
Contributions	(294,890)
Total Activity in FY 2022	1,611,613
Net Pension Liability as of June 30, 2022	<b>\$933,421</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 68011  
 Submission Unit Name: RANDOLPH SOUTHERN SCHOOL

Wages: \$1,651,742      Proportionate Share: 0.0004209

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$196,702)	\$277,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,394	\$56,438
Net Difference Between Projected and Actual	88,061	0
Change of Assumptions	230,025	95,585
Changes in Proportion and Differences Between	14,886	58,510
<b>Total</b>	<b>\$418,366</b>	<b>\$210,533</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,138)
<b>Total</b>	<b>\$96,294</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,679

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$16,668
2024	19,557
2025	(2,057)
2026	97,951
2027	11,698
Thereafter	64,016
<b>Total</b>	<b>\$207,833</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$882,295	\$277,142	(\$211,497)

# TRF 1996 Net Pension Liability - Unaudited

## RANDOLPH SOUTHERN SCHOOL - 68011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$196,702)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,148
- Net Difference Between Projected and Actual Investment	437,659
- Change of Assumptions	(14,838)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,260
Pension Expense/Income	96,294
Contributions	(88,679)
Total Activity in FY 2022	473,844
Net Pension Liability as of June 30, 2022	<b>\$277,142</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 68012  
 Submission Unit Name: GREATER RANDOLPH INTERLOCAL

Wages: \$854,445      Proportionate Share: 0.0002177

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$87,146)	\$143,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,168	\$29,191
Net Difference Between Projected and Actual	45,547	0
Change of Assumptions	118,975	49,439
Changes in Proportion and Differences Between	9,144	19,315
<b>Total</b>	<b>\$217,834</b>	<b>\$97,945</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,462)
<b>Total</b>	<b>\$51,519</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,447

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$10,335
2024	11,829
2025	650
2026	52,377
2027	7,258
Thereafter	37,440
<b>Total</b>	<b>\$119,889</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$456,345	\$143,345	(\$109,392)

# TRF 1996 Net Pension Liability - Unaudited

## GREATER RANDOLPH INTERLOCAL - 68012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$87,146)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,606
- Net Difference Between Projected and Actual Investment	200,432
- Change of Assumptions	3,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	981
Pension Expense/Income	51,519
Contributions	<b>(44,447)</b>
Total Activity in FY 2022	230,491
Net Pension Liability as of June 30, 2022	<b>\$143,345</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69006  
 Submission Unit Name: BATESVILLE COMM SCHOOL

Wages: \$8,267,068      Proportionate Share: 0.0021068

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$977,402)	\$1,387,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$427,434	\$282,499
Net Difference Between Projected and Actual	440,784	0
Change of Assumptions	1,151,382	478,448
Changes in Proportion and Differences Between	44,769	221,623
<b>Total</b>	<b>\$2,064,369</b>	<b>\$982,570</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$512,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(24,303)
<b>Total</b>	<b>\$488,418</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,032

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$89,840
2024	104,301
2025	(3,888)
2026	496,672
2027	60,251
Thereafter	334,623
<b>Total</b>	<b>\$1,081,799</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,416,296	\$1,387,226	(\$1,058,641)

# TRF 1996 Net Pension Liability - Unaudited

## BATESVILLE COMM SCHOOL - 69006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$977,402)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185,637
- Net Difference Between Projected and Actual Investment	2,177,921
- Change of Assumptions	(68,822)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,506
Pension Expense/Income	488,418
Contributions	(434,032)
Total Activity in FY 2022	2,364,628
Net Pension Liability as of June 30, 2022	<b>\$1,387,226</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69007  
 Submission Unit Name: MILAN COMM SCHOOL

Wages: \$3,782,419      Proportionate Share: 0.0009639

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$455,369)	\$634,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,559	\$129,248
Net Difference Between Projected and Actual	201,667	0
Change of Assumptions	526,779	218,899
Changes in Proportion and Differences Between	24,824	154,289
<b>Total</b>	<b>\$948,829</b>	<b>\$502,436</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$234,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,579)
<b>Total</b>	<b>\$217,001</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,033

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$34,647
2024	41,262
2025	(8,236)
2026	220,781
2027	21,570
Thereafter	136,369
<b>Total</b>	<b>\$446,393</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,020,537	\$634,682	(\$484,348)

# TRF 1996 Net Pension Liability - Unaudited

## MILAN COMM SCHOOL - 69007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$455,369)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,274
- Net Difference Between Projected and Actual Investment	1,010,995
- Change of Assumptions	<b>(37,702)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,516
Pension Expense/Income	217,001
Contributions	<b>(208,033)</b>
Total Activity in FY 2022	1,090,051
Net Pension Liability as of June 30, 2022	<b>\$634,682</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69008  
 Submission Unit Name: SUNMAN DEARBORN COMM SCHOOL

Wages: \$12,451,007      Proportionate Share: 0.0031730

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,513,341)	\$2,089,268

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$643,748	\$425,464
Net Difference Between Projected and Actual	663,855	0
Change of Assumptions	1,734,069	720,579
Changes in Proportion and Differences Between	112,659	343,745
<b>Total</b>	<b>\$3,154,331</b>	<b>\$1,489,788</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$772,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,477)
<b>Total</b>	<b>\$739,720</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$680,407

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$139,434
2024	161,213
2025	(1,728)
2026	752,150
2027	95,392
Thereafter	518,082
<b>Total</b>	<b>\$1,664,543</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,651,275	\$2,089,268	(\$1,594,394)

# TRF 1996 Net Pension Liability - Unaudited

## SUNMAN DEARBORN COMM SCHOOL - 69008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,513,341)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	281,304
- Net Difference Between Projected and Actual Investment	3,353,516
- Change of Assumptions	(134,993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,469
Pension Expense/Income	739,720
Contributions	(680,407)
Total Activity in FY 2022	3,602,609
Net Pension Liability as of June 30, 2022	<b>\$2,089,268</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69011  
 Submission Unit Name: SOUTH RIPLEY COMM SCHOOL

Wages: \$3,617,343      Proportionate Share: 0.0009219

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$440,524)	\$607,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,038	\$123,617
Net Difference Between Projected and Actual	192,880	0
Change of Assumptions	503,825	209,361
Changes in Proportion and Differences Between	44,856	133,913
<b>Total</b>	<b>\$928,599</b>	<b>\$466,891</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,775)
<b>Total</b>	<b>\$211,583</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,628

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,172
2024	43,500
2025	(3,842)
2026	215,194
2027	26,228
Thereafter	143,456
<b>Total</b>	<b>\$461,708</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,932,496	\$607,027	(\$463,244)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH RIPLEY COMM SCHOOL - 69011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$440,524)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,766
- Net Difference Between Projected and Actual Investment	975,823
- Change of Assumptions	<b>(39,852)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,859
Pension Expense/Income	211,583
Contributions	<b>(198,628)</b>
Total Activity in FY 2022	1,047,551
Net Pension Liability as of June 30, 2022	<b>\$607,027</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69012  
 Submission Unit Name: JAC CEN DEL CONS SCHOOL

Wages: \$2,658,815      Proportionate Share: 0.0006776

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$341,445)	\$446,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,474	\$90,859
Net Difference Between Projected and Actual	141,767	0
Change of Assumptions	370,314	153,881
Changes in Proportion and Differences Between	16,402	88,946
<b>Total</b>	<b>\$665,957</b>	<b>\$333,686</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,425)
<b>Total</b>	<b>\$155,479</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$142,182

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$27,287
2024	31,938
2025	(2,858)
2026	158,129
2027	16,504
Thereafter	101,271
<b>Total</b>	<b>\$332,271</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,420,392	\$446,167	(\$340,486)

# TRF 1996 Net Pension Liability - Unaudited

## JAC CEN DEL CONS SCHOOL - 69012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$341,445)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,834
- Net Difference Between Projected and Actual Investment	748,617
- Change of Assumptions	(42,691)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,555
Pension Expense/Income	155,479
Contributions	(142,182)
Total Activity in FY 2022	787,612
Net Pension Liability as of June 30, 2022	<b>\$446,167</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69014  
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$1,317,361      Proportionate Share: 0.0003357

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$174,716)	\$221,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,108	\$45,014
Net Difference Between Projected and Actual	70,235	0
Change of Assumptions	183,463	76,237
Changes in Proportion and Differences Between	8,420	85,451
<b>Total</b>	<b>\$330,226</b>	<b>\$206,702</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,041)
<b>Total</b>	<b>\$70,657</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,310

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,146
2024	9,450
2025	(7,789)
2026	71,976
2027	3,937
Thereafter	38,804
<b>Total</b>	<b>\$123,524</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$703,698	\$221,042	(\$168,685)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHEASTERN CAREER CENTER - 69014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$174,716)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,370
- Net Difference Between Projected and Actual Investment	380,757
- Change of Assumptions	(25,366)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,650
Pension Expense/Income	70,657
Contributions	(62,310)
Total Activity in FY 2022	395,758
Net Pension Liability as of June 30, 2022	<b>\$221,042</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69015  
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$76,811)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	34,020	27,989
<b>Total</b>	<b>\$34,020</b>	<b>\$27,989</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	408
<b>Total</b>	<b>\$408</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,445

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$407
2024	407
2025	407
2026	399
2027	825
Thereafter	3,586
<b>Total</b>	<b>\$6,031</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA VIRTUAL ACADEMY - 69015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$76,811)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,198
- Net Difference Between Projected and Actual Investment	136,516
- Change of Assumptions	(58,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,574)
Pension Expense/Income	408
Contributions	(2,445)
Total Activity in FY 2022	76,811
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 69016  
 Submission Unit Name: RIPLEY-OHIO-DEARBORN SPECIAL ED COOP

Wages: \$1,067,560      Proportionate Share: 0.0002721

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$135,112)	\$179,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,205	\$36,486
Net Difference Between Projected and Actual	56,929	0
Change of Assumptions	148,705	61,793
Changes in Proportion and Differences Between	12,017	78,825
<b>Total</b>	<b>\$272,856</b>	<b>\$177,104</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,519)
<b>Total</b>	<b>\$57,701</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,716

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,224
2024	8,092
2025	(5,881)
2026	58,762
2027	1,338
Thereafter	27,217
<b>Total</b>	<b>\$95,752</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$570,379	\$179,165	(\$136,727)

# TRF 1996 Net Pension Liability - Unaudited

RIPLEY-OHIO-DEARBORN SPECIAL ED COOP - 69016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$135,112)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,345
- Net Difference Between Projected and Actual Investment	297,064
- Change of Assumptions	(15,626)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,509
Pension Expense/Income	57,701
Contributions	(58,716)
Total Activity in FY 2022	314,277
Net Pension Liability as of June 30, 2022	<b>\$179,165</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 70015  
 Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$6,856,084      Proportionate Share: 0.0017472

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$806,868)	\$1,150,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$354,477	\$234,280
Net Difference Between Projected and Actual	365,549	0
Change of Assumptions	954,858	396,784
Changes in Proportion and Differences Between	10,917	243,857
<b>Total</b>	<b>\$1,685,801</b>	<b>\$874,921</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$425,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$33,091)
<b>Total</b>	<b>\$392,116</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$377,067

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$61,571
2024	73,563
2025	(16,159)
2026	398,960
2027	38,148
Thereafter	254,797
<b>Total</b>	<b>\$810,880</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,662,498	\$1,150,447	(\$877,947)

# TRF 1996 Net Pension Liability - Unaudited

## RUSH COUNTY SCHOOLS - 70015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$806,868)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,797
- Net Difference Between Projected and Actual Investment	1,799,595
- Change of Assumptions	(54,262)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,136
Pension Expense/Income	392,116
Contributions	(377,067)
Total Activity in FY 2022	1,957,315
Net Pension Liability as of June 30, 2022	<b>\$1,150,447</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 71003  
 Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: \$19,175,618      Proportionate Share: 0.0048868

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,216,667)	\$3,217,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$991,449	\$655,266
Net Difference Between Projected and Actual	1,022,416	0
Change of Assumptions	2,670,673	1,109,778
Changes in Proportion and Differences Between	158,509	631,726
<b>Total</b>	<b>\$4,843,047</b>	<b>\$2,396,770</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,189,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(65,347)
<b>Total</b>	<b>\$1,123,929</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,038,203

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$199,417
2024	232,958
2025	(17,989)
2026	1,143,073
2027	132,372
Thereafter	756,446
<b>Total</b>	<b>\$2,446,277</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,243,760	\$3,217,722	(\$2,455,558)

# TRF 1996 Net Pension Liability - Unaudited

## SCHOOL CITY OF MISHAWAKA - 71003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,216,667)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	428,493
- Net Difference Between Projected and Actual Investment	4,962,097
- Change of Assumptions	(121,345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,418
Pension Expense/Income	1,123,929
Contributions	(1,038,203)
Total Activity in FY 2022	5,434,389
Net Pension Liability as of June 30, 2022	<b>\$3,217,722</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 71004  
 Submission Unit Name: PENN HARRIS MADISON SCHOOL

Wages: \$32,757,010      Proportionate Share: 0.0083479

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,017,802)	\$5,496,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,693,648	\$1,119,361
Net Difference Between Projected and Actual	1,746,546	0
Change of Assumptions	4,562,191	1,895,784
Changes in Proportion and Differences Between	350,667	961,666
<b>Total</b>	<b>\$8,353,052</b>	<b>\$3,976,811</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,031,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(85,395)
<b>Total</b>	<b>\$1,946,192</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,706,317

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$366,890
2024	424,187
2025	(4,496)
2026	1,978,879
2027	259,175
Thereafter	1,351,606
<b>Total</b>	<b>\$4,376,241</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,498,953	\$5,496,690	(\$4,194,719)

# TRF 1996 Net Pension Liability - Unaudited

PENN HARRIS MADISON SCHOOL - 71004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,017,802)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	741,602
- Net Difference Between Projected and Actual Investment	8,887,385
- Change of Assumptions	<b>(382,725)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,355
Pension Expense/Income	1,946,192
Contributions	<b>(1,706,317)</b>
Total Activity in FY 2022	9,514,492
Net Pension Liability as of June 30, 2022	<b>\$5,496,690</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 71006  
 Submission Unit Name: UNION-NORTH UNITED SCHOOL

Wages: \$5,093,300      Proportionate Share: 0.0012980

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$557,737)	\$854,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$263,342	\$174,047
Net Difference Between Projected and Actual	271,567	0
Change of Assumptions	709,367	294,772
Changes in Proportion and Differences Between	52,423	130,374
<b>Total</b>	<b>\$1,296,699</b>	<b>\$599,193</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$315,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,201)
<b>Total</b>	<b>\$305,687</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$271,062

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$60,124
2024	69,033
2025	2,378
2026	310,773
2027	41,943
Thereafter	213,255
<b>Total</b>	<b>\$697,506</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,720,881	\$854,670	(\$652,229)

# TRF 1996 Net Pension Liability - Unaudited

## UNION-NORTH UNITED SCHOOL - 71006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$557,737)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112,521
- Net Difference Between Projected and Actual Investment	1,262,833
- Change of Assumptions	(8,675)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,103
Pension Expense/Income	305,687
Contributions	(271,062)
Total Activity in FY 2022	1,412,407
Net Pension Liability as of June 30, 2022	<b>\$854,670</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 71007  
 Submission Unit Name: JOHN GLENN SCHOOL CORP

Wages: \$6,676,223      Proportionate Share: 0.0017014

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$741,050)	\$1,120,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$345,185	\$228,139
Net Difference Between Projected and Actual	355,967	0
Change of Assumptions	929,828	386,383
Changes in Proportion and Differences Between	40,114	159,538
<b>Total</b>	<b>\$1,671,094</b>	<b>\$774,060</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,233)
<b>Total</b>	<b>\$397,828</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,525

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$75,949
2024	87,627
2025	256
2026	404,497
2027	52,213
Thereafter	276,492
<b>Total</b>	<b>\$897,034</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,566,492	\$1,120,290	(\$854,933)

# TRF 1996 Net Pension Liability - Unaudited

JOHN GLENN SCHOOL CORP - 71007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$741,050)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,906
- Net Difference Between Projected and Actual Investment	1,673,035
- Change of Assumptions	(18,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,038
Pension Expense/Income	397,828
Contributions	(352,525)
Total Activity in FY 2022	1,861,340
Net Pension Liability as of June 30, 2022	<b>\$1,120,290</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 71014  
 Submission Unit Name: SOUTH BEND COMM SCHOOL CORP

Wages: \$70,081,067      Proportionate Share: 0.0178596

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$7,971,243)	\$11,759,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,623,412	\$2,394,775
Net Difference Between Projected and Actual	3,736,583	0
Change of Assumptions	9,760,407	4,055,864
Changes in Proportion and Differences Between	675,207	2,576,531
<b>Total</b>	<b>\$17,795,609</b>	<b>\$9,027,170</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,346,401
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(249,143)
<b>Total</b>	<b>\$4,097,258</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,704,277

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$718,480
2024	841,062
2025	(76,066)
2026	4,167,201
2027	440,367
Thereafter	2,677,395
<b>Total</b>	<b>\$8,768,439</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,437,476	\$11,759,686	(\$8,974,233)

# TRF 1996 Net Pension Liability - Unaudited

SOUTH BEND COMM SCHOOL CORP - 71014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$7,971,243)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,560,587
- Net Difference Between Projected and Actual Investment	17,903,871
- Change of Assumptions	(344,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	218,366
Pension Expense/Income	4,097,258
Contributions	(3,704,277)
Total Activity in FY 2022	19,730,929
Net Pension Liability as of June 30, 2022	<b>\$11,759,686</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 72007  
 Submission Unit Name: SCOTT CO SCHOOL DIST 1

Wages: \$4,457,650      Proportionate Share: 0.0011360

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$487,221)	\$748,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230,475	\$152,325
Net Difference Between Projected and Actual	237,674	0
Change of Assumptions	620,833	257,982
Changes in Proportion and Differences Between	24,157	165,567
<b>Total</b>	<b>\$1,113,139</b>	<b>\$575,874</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$276,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,599)
<b>Total</b>	<b>\$253,864</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$245,170

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$38,950
2024	46,747
2025	(11,589)
2026	258,317
2027	28,556
Thereafter	176,284
<b>Total</b>	<b>\$537,265</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,381,295	\$748,001	(\$570,826)

# TRF 1996 Net Pension Liability - Unaudited

## SCOTT CO SCHOOL DIST 1 - 72007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$487,221)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,439
- Net Difference Between Projected and Actual Investment	1,103,612
- Change of Assumptions	(6,904)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,381
Pension Expense/Income	253,864
Contributions	(245,170)
Total Activity in FY 2022	1,235,222
Net Pension Liability as of June 30, 2022	<b>\$748,001</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 72008  
 Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$11,238,342      Proportionate Share: 0.0028640

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,283,049)	\$1,885,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$581,057	\$384,031
Net Difference Between Projected and Actual	599,206	0
Change of Assumptions	1,565,198	650,406
Changes in Proportion and Differences Between	78,789	299,595
<b>Total</b>	<b>\$2,824,250</b>	<b>\$1,334,032</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$696,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,817)
<b>Total</b>	<b>\$667,180</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$587,982

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$125,353
2024	145,010
2025	(2,062)
2026	678,396
2027	85,145
Thereafter	458,376
<b>Total</b>	<b>\$1,490,218</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,003,546	\$1,885,806	(\$1,439,125)

# TRF 1996 Net Pension Liability - Unaudited

## SCOTT COUNTY SCHOOL DIST 2 - 72008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,283,049)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250,456
- Net Difference Between Projected and Actual Investment	2,879,569
- Change of Assumptions	(58,921)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,553
Pension Expense/Income	667,180
Contributions	(587,982)
Total Activity in FY 2022	3,168,855
Net Pension Liability as of June 30, 2022	<b>\$1,885,806</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 73009  
 Submission Unit Name: NORTHWESTERN CONS SCHOOL

Wages: \$4,659,108      Proportionate Share: 0.0011873

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$583,341)	\$781,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$240,883	\$159,204
Net Difference Between Projected and Actual	248,407	0
Change of Assumptions	648,868	269,632
Changes in Proportion and Differences Between	42,826	128,312
<b>Total</b>	<b>\$1,180,984</b>	<b>\$557,148</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,159)
<b>Total</b>	<b>\$276,788</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,090

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$52,168
2024	60,317
2025	(653)
2026	281,435
2027	35,082
Thereafter	195,487
<b>Total</b>	<b>\$623,836</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,488,830	\$781,780	(\$596,604)

# TRF 1996 Net Pension Liability - Unaudited

NORTHWESTERN CONS SCHOOL - 73009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$583,341)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,972
- Net Difference Between Projected and Actual Investment	1,285,178
- Change of Assumptions	(63,465)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,738
Pension Expense/Income	276,788
Contributions	(252,090)
Total Activity in FY 2022	1,365,121
Net Pension Liability as of June 30, 2022	<b>\$781,780</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 73010  
 Submission Unit Name: SOUTHWESTERN CONS SCHOOL DIST

Wages: \$2,061,359      Proportionate Share: 0.0005253

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$278,869)	\$345,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,575	\$70,437
Net Difference Between Projected and Actual	109,903	0
Change of Assumptions	287,080	119,294
Changes in Proportion and Differences Between	11,471	75,142
<b>Total</b>	<b>\$515,029</b>	<b>\$264,873</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,619)
<b>Total</b>	<b>\$119,221</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,305

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$19,841
2024	23,447
2025	(3,528)
2026	121,284
2027	12,013
Thereafter	77,099
<b>Total</b>	<b>\$250,156</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,101,139	\$345,885	(\$263,957)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWESTERN CONS SCHOOL DIST - 73010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$278,869)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,751
- Net Difference Between Projected and Actual Investment	605,536
- Change of Assumptions	(43,849)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,400
Pension Expense/Income	119,221
Contributions	(109,305)
Total Activity in FY 2022	624,754
Net Pension Liability as of June 30, 2022	<b>\$345,885</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 73013  
 Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: \$14,436,228      Proportionate Share: 0.0036790

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,710,231)	\$2,422,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$746,407	\$493,313
Net Difference Between Projected and Actual	769,720	0
Change of Assumptions	2,010,601	835,490
Changes in Proportion and Differences Between	53,217	395,107
<b>Total</b>	<b>\$3,579,945</b>	<b>\$1,723,910</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$895,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(47,508)
<b>Total</b>	<b>\$847,832</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$773,107

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$151,819
2024	177,071
2025	(11,854)
2026	862,239
2027	102,679
Thereafter	574,081
<b>Total</b>	<b>\$1,856,035</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,711,957	\$2,422,444	(\$1,848,653)

# TRF 1996 Net Pension Liability - Unaudited

## SHELBYVILLE CENTRAL SCHOOLS - 73013

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,710,231)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324,314
- Net Difference Between Projected and Actual Investment	3,809,313
- Change of Assumptions	(122,793)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,116
Pension Expense/Income	847,832
Contributions	(773,107)
Total Activity in FY 2022	4,132,675
Net Pension Liability as of June 30, 2022	<b>\$2,422,444</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 73014  
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$4,275,638      Proportionate Share: 0.0010896

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$502,255)	\$717,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$221,061	\$146,103
Net Difference Between Projected and Actual	227,966	0
Change of Assumptions	595,475	247,445
Changes in Proportion and Differences Between	28,425	141,857
<b>Total</b>	<b>\$1,072,927</b>	<b>\$535,405</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$265,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,877)
<b>Total</b>	<b>\$249,293</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,084

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$43,157
2024	50,636
2025	(5,318)
2026	253,555
2027	26,190
Thereafter	169,302
<b>Total</b>	<b>\$537,522</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,284,031	\$717,449	(\$547,511)

# TRF 1996 Net Pension Liability - Unaudited

## SHELBY EASTERN SCHOOLS - 73014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$502,255)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,874
- Net Difference Between Projected and Actual Investment	1,120,623
- Change of Assumptions	<b>(33,134)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,132
Pension Expense/Income	249,293
Contributions	<b>(228,084)</b>
Total Activity in FY 2022	1,219,704
Net Pension Liability as of June 30, 2022	<b>\$717,449</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 73015  
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$768,278      Proportionate Share: 0.0001958

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$92,596)	\$128,925

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,725	\$26,255
Net Difference Between Projected and Actual	40,965	0
Change of Assumptions	107,006	44,466
Changes in Proportion and Differences Between	7,346	38,942
<b>Total</b>	<b>\$195,042</b>	<b>\$109,663</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,474)
<b>Total</b>	<b>\$43,177</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,072

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,132
2024	7,476
2025	(2,579)
2026	43,946
2027	3,539
Thereafter	26,865
<b>Total</b>	<b>\$85,379</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$410,438	\$128,925	(\$98,387)

# TRF 1996 Net Pension Liability - Unaudited

## BLUE RIVER CAREER PROGRAMS - 73015

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$92,596)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,326
- Net Difference Between Projected and Actual Investment	205,536
- Change of Assumptions	(7,732)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,286
Pension Expense/Income	43,177
Contributions	(42,072)
Total Activity in FY 2022	221,521
Net Pension Liability as of June 30, 2022	<b>\$128,925</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 74010  
 Submission Unit Name: S SPENCER COUNTY SCHOOL CORP

Wages: \$4,314,927 Proportionate Share: 0.0010996

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$524,335)	\$724,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$223,090	\$147,444
Net Difference Between Projected and Actual	230,058	0
Change of Assumptions	600,940	249,716
Changes in Proportion and Differences Between	13,184	145,597
<b>Total</b>	<b>\$1,067,272</b>	<b>\$542,757</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,678)
<b>Total</b>	<b>\$248,926</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,838

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$40,898
2024	48,445
2025	(8,022)
2026	253,227
2027	26,375
Thereafter	163,592
<b>Total</b>	<b>\$524,515</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,304,993	\$724,034	(\$552,536)

# TRF 1996 Net Pension Liability - Unaudited

## S SPENCER COUNTY SCHOOL CORP - 74010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$524,335)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,481
- Net Difference Between Projected and Actual Investment	1,161,958
- Change of Assumptions	(46,696)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,538
Pension Expense/Income	248,926
Contributions	(232,838)
Total Activity in FY 2022	1,248,369
Net Pension Liability as of June 30, 2022	<b>\$724,034</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 74011  
 Submission Unit Name: NORTH SPENCER CO SCHOOL CORP

Wages: \$7,434,152      Proportionate Share: 0.0018945

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$891,336)	\$1,247,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$384,362	\$254,031
Net Difference Between Projected and Actual	396,367	0
Change of Assumptions	1,035,359	430,236
Changes in Proportion and Differences Between	10,116	210,043
<b>Total</b>	<b>\$1,826,204</b>	<b>\$894,310</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$461,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,252)
<b>Total</b>	<b>\$431,803</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,298

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$73,392
2024	86,395
2025	(10,891)
2026	439,219
2027	49,327
Thereafter	294,452
<b>Total</b>	<b>\$931,894</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,971,270	\$1,247,437	(\$951,963)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH SPENCER CO SCHOOL CORP - 74011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$891,336)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,449
- Net Difference Between Projected and Actual Investment	1,980,539
- Change of Assumptions	(71,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,597
Pension Expense/Income	431,803
Contributions	(404,298)
Total Activity in FY 2022	2,138,773
Net Pension Liability as of June 30, 2022	<b>\$1,247,437</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 75010  
 Submission Unit Name: OREGON DAVIS SCHOOL

Wages: \$1,812,050      Proportionate Share: 0.0004618

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$205,299)	\$304,073

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,691	\$61,922
Net Difference Between Projected and Actual	96,618	0
Change of Assumptions	252,377	104,873
Changes in Proportion and Differences Between	16,364	89,571
<b>Total</b>	<b>\$459,050</b>	<b>\$256,366</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,537)
<b>Total</b>	<b>\$102,849</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,772

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,485
2024	18,655
2025	(5,060)
2026	104,658
2027	7,913
Thereafter	61,033
<b>Total</b>	<b>\$202,684</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$968,030	\$304,073	(\$232,049)

# TRF 1996 Net Pension Liability - Unaudited

## OREGON DAVIS SCHOOL - 75010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$205,299)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,319
- Net Difference Between Projected and Actual Investment	461,496
- Change of Assumptions	(8,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,778
Pension Expense/Income	102,849
Contributions	(98,772)
Total Activity in FY 2022	509,372
Net Pension Liability as of June 30, 2022	<b>\$304,073</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 75011  
 Submission Unit Name: KNOX COMM SCHOOL CORP

Wages: \$5,096,680      Proportionate Share: 0.0012988

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$641,031)	\$855,197

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$263,505	\$174,155
Net Difference Between Projected and Actual	271,735	0
Change of Assumptions	709,804	294,954
Changes in Proportion and Differences Between	2,418	215,049
<b>Total</b>	<b>\$1,247,462</b>	<b>\$684,158</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$316,082
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(30,441)
<b>Total</b>	<b>\$285,641</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$275,587

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$39,927
2024	48,842
2025	(17,854)
2026	290,723
2027	23,877
Thereafter	177,789
<b>Total</b>	<b>\$563,304</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,722,558	\$855,197	(\$652,631)

# TRF 1996 Net Pension Liability - Unaudited

## KNOX COMM SCHOOL CORP - 75011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$641,031)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,045
- Net Difference Between Projected and Actual Investment	1,411,040
- Change of Assumptions	(71,632)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,721
Pension Expense/Income	285,641
Contributions	(275,587)
Total Activity in FY 2022	1,496,228
Net Pension Liability as of June 30, 2022	<b>\$855,197</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 75012  
 Submission Unit Name: N JUDSON-SAN PIERRE SCHOOL

Wages: \$2,885,885      Proportionate Share: 0.0007354

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$354,505)	\$484,225

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,200	\$98,609
Net Difference Between Projected and Actual	153,860	0
Change of Assumptions	401,902	167,007
Changes in Proportion and Differences Between	30,382	135,516
<b>Total</b>	<b>\$735,344</b>	<b>\$401,132</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,249)
<b>Total</b>	<b>\$165,722</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,409

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$26,596
2024	31,643
2025	(6,121)
2026	168,606
2027	14,894
Thereafter	98,594
<b>Total</b>	<b>\$334,212</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,541,553	\$484,225	(\$369,530)

# TRF 1996 Net Pension Liability - Unaudited

N JUDSON-SAN PIERRE SCHOOL - 75012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$354,505)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,354
- Net Difference Between Projected and Actual Investment	783,922
- Change of Assumptions	(34,141)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,282
Pension Expense/Income	165,722
Contributions	(156,409)
Total Activity in FY 2022	838,730
Net Pension Liability as of June 30, 2022	<b>\$484,225</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 76002  
 Submission Unit Name: HAMILTON COMM SCHOOLS

Wages: \$1,557,995      Proportionate Share: 0.0003970

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$168,092)	\$261,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,545	\$53,233
Net Difference Between Projected and Actual	83,060	0
Change of Assumptions	216,964	90,158
Changes in Proportion and Differences Between	13,038	97,707
<b>Total</b>	<b>\$393,607</b>	<b>\$241,098</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,786)
<b>Total</b>	<b>\$84,830</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,700

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,724
2024	12,449
2025	(7,938)
2026	86,390
2027	4,691
Thereafter	47,193
<b>Total</b>	<b>\$152,509</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$832,195	\$261,405	(\$199,488)

# TRF 1996 Net Pension Liability - Unaudited

## HAMILTON COMM SCHOOLS - 76002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$168,092)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,312
- Net Difference Between Projected and Actual Investment	381,809
- Change of Assumptions	(760)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,006
Pension Expense/Income	84,830
Contributions	(80,700)
Total Activity in FY 2022	429,497
Net Pension Liability as of June 30, 2022	<b>\$261,405</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 76004  
 Submission Unit Name: MSD OF STEUBEN COUNTY

Wages: \$8,806,107      Proportionate Share: 0.0022442

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,073,475)	\$1,477,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455,310	\$300,922
Net Difference Between Projected and Actual	469,531	0
Change of Assumptions	1,226,472	509,651
Changes in Proportion and Differences Between	68,390	233,069
<b>Total</b>	<b>\$2,219,703</b>	<b>\$1,043,642</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$546,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,265)
<b>Total</b>	<b>\$523,895</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$479,178

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$99,323
2024	114,727
2025	(518)
2026	532,685
2027	66,497
Thereafter	363,347
<b>Total</b>	<b>\$1,176,061</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,704,315	\$1,477,698	(\$1,127,683)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF STEUBEN COUNTY - 76004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,073,475)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199,091
- Net Difference Between Projected and Actual Investment	2,377,417
- Change of Assumptions	(97,845)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,793
Pension Expense/Income	523,895
Contributions	(479,178)
Total Activity in FY 2022	2,551,173
Net Pension Liability as of June 30, 2022	<b>\$1,477,698</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 76005  
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$3,303,017      Proportionate Share: 0.0008417

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$381,518)	\$554,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,767	\$112,863
Net Difference Between Projected and Actual	176,100	0
Change of Assumptions	459,995	191,148
Changes in Proportion and Differences Between	39,893	95,457
<b>Total</b>	<b>\$846,755</b>	<b>\$399,468</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,902)
<b>Total</b>	<b>\$195,938</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,325

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,698
2024	42,475
2025	(748)
2026	199,231
2027	27,810
Thereafter	141,821
<b>Total</b>	<b>\$447,287</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,764,380	\$554,219	(\$422,944)

# TRF 1996 Net Pension Liability - Unaudited

## FREMONT COMMUNITY SCHOOLS - 76005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$381,518)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,792
- Net Difference Between Projected and Actual Investment	854,172
- Change of Assumptions	(20,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,850
Pension Expense/Income	195,938
Contributions	(179,325)
Total Activity in FY 2022	935,737
Net Pension Liability as of June 30, 2022	<b>\$554,219</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 77011  
 Submission Unit Name: SOUTHWEST SCHOOL CORP

Wages: \$5,878,032      Proportionate Share: 0.0014980

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$757,775)	\$986,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$303,919	\$200,865
Net Difference Between Projected and Actual	313,411	0
Change of Assumptions	818,668	340,192
Changes in Proportion and Differences Between	43,041	162,869
<b>Total</b>	<b>\$1,479,039</b>	<b>\$703,926</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$364,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,052)
<b>Total</b>	<b>\$347,509</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$319,600

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$64,106
2024	74,388
2025	(2,538)
2026	353,372
2027	43,371
Thereafter	242,414
<b>Total</b>	<b>\$775,113</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,140,123	\$986,361	(\$752,727)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHWEST SCHOOL CORP - 77011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$757,775)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,610
- Net Difference Between Projected and Actual Investment	1,660,203
- Change of Assumptions	(96,603)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,017
Pension Expense/Income	347,509
Contributions	(319,600)
Total Activity in FY 2022	1,744,136
Net Pension Liability as of June 30, 2022	<b>\$986,361</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 77012  
 Submission Unit Name: NORTHEAST SCHOOL CORP

Wages: \$2,757,738      Proportionate Share: 0.0007028

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$341,116)	\$462,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,586	\$94,238
Net Difference Between Projected and Actual	147,040	0
Change of Assumptions	384,086	159,604
Changes in Proportion and Differences Between	15,335	138,618
<b>Total</b>	<b>\$689,047</b>	<b>\$392,460</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,673)
<b>Total</b>	<b>\$151,364</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,669

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$18,403
2024	23,227
2025	(12,863)
2026	154,116
2027	11,898
Thereafter	101,806
<b>Total</b>	<b>\$296,587</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,473,217	\$462,760	(\$353,148)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEAST SCHOOL CORP - 77012

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$341,116)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,553
- Net Difference Between Projected and Actual Investment	753,305
- Change of Assumptions	(34,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,716
Pension Expense/Income	151,364
Contributions	(151,669)
Total Activity in FY 2022	803,876
Net Pension Liability as of June 30, 2022	<b>\$462,760</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 78001  
 Submission Unit Name: SWITZERLAND CO SCHOOL

Wages: \$5,060,328      Proportionate Share: 0.0012896

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$562,106)	\$849,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261,638	\$172,921
Net Difference Between Projected and Actual	269,810	0
Change of Assumptions	704,776	292,864
Changes in Proportion and Differences Between	25,587	148,270
<b>Total</b>	<b>\$1,261,811</b>	<b>\$614,055</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,843
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,547)
<b>Total</b>	<b>\$297,296</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$270,646

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$53,322
2024	62,173
2025	(4,051)
2026	302,345
2027	35,476
Thereafter	198,491
<b>Total</b>	<b>\$647,756</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,703,273	\$849,139	(\$648,008)

# TRF 1996 Net Pension Liability - Unaudited

## SWITZERLAND CO SCHOOL - 78001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$562,106)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112,125
- Net Difference Between Projected and Actual Investment	1,268,841
- Change of Assumptions	(14,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,303
Pension Expense/Income	297,296
Contributions	(270,646)
Total Activity in FY 2022	1,411,245
Net Pension Liability as of June 30, 2022	<b>\$849,139</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 79001  
 Submission Unit Name: TIPPECANOE SCHOOL

Wages: \$46,536,071      Proportionate Share: 0.0118593

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$5,485,949)	\$7,808,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,406,052	\$1,590,201
Net Difference Between Projected and Actual	2,481,201	0
Change of Assumptions	6,481,197	2,693,213
Changes in Proportion and Differences Between	270,395	1,138,119
<b>Total</b>	<b>\$11,638,845</b>	<b>\$5,421,533</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,886,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(120,510)
<b>Total</b>	<b>\$2,765,628</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,510,626

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$522,020
2024	603,418
2025	(5,582)
2026	2,812,075
2027	358,306
Thereafter	1,927,075
<b>Total</b>	<b>\$6,217,312</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,859,586	\$7,808,778	(\$5,959,155)

# TRF 1996 Net Pension Liability - Unaudited

## TIPPECANOE SCHOOL - 79001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$5,485,949)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,044,305
- Net Difference Between Projected and Actual Investment	12,231,377
- Change of Assumptions	<b>(375,332)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,375
Pension Expense/Income	2,765,628
Contributions	<b>(2,510,626)</b>
Total Activity in FY 2022	13,294,727
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$7,808,778</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 79002  
 Submission Unit Name: LAFAYETTE SCHOOL CORP

Wages: \$31,240,793      Proportionate Share: 0.0079615

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,000,044)	\$5,242,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,615,254	\$1,067,549
Net Difference Between Projected and Actual	1,665,704	0
Change of Assumptions	4,351,020	1,808,034
Changes in Proportion and Differences Between	164,316	1,020,528
<b>Total</b>	<b>\$7,796,294</b>	<b>\$3,896,111</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,937,550
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(111,376)
<b>Total</b>	<b>\$1,826,174</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,640,613

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$319,972
2024	374,617
2025	(34,223)
2026	1,857,350
2027	200,960
Thereafter	1,181,507
<b>Total</b>	<b>\$3,900,183</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,688,977	\$5,242,264	(\$4,000,557)

# TRF 1996 Net Pension Liability - Unaudited

## LAFAYETTE SCHOOL CORP - 79002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,000,044)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	714,280
- Net Difference Between Projected and Actual Investment	8,774,981
- Change of Assumptions	(492,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,155
Pension Expense/Income	1,826,174
Contributions	(1,640,613)
Total Activity in FY 2022	9,242,308
Net Pension Liability as of June 30, 2022	<b>\$5,242,264</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 79003  
 Submission Unit Name: WEST LAFAYETTE COMM SCHOOL CORP

Wages: \$10,283,205      Proportionate Share: 0.0026206

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,213,050)	\$1,725,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$531,676	\$351,393
Net Difference Between Projected and Actual	548,282	0
Change of Assumptions	1,432,178	595,131
Changes in Proportion and Differences Between	97,808	285,367
<b>Total</b>	<b>\$2,609,944</b>	<b>\$1,231,891</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$637,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(22,640)
<b>Total</b>	<b>\$615,122</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$535,374

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$119,343
2024	137,330
2025	2,756
2026	625,384
2027	77,841
Thereafter	415,399
<b>Total</b>	<b>\$1,378,053</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,493,328	\$1,725,539	(\$1,316,820)

# TRF 1996 Net Pension Liability - Unaudited

WEST LAFAYETTE COMM SCHOOL CORP - 79003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,213,050)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230,798
- Net Difference Between Projected and Actual Investment	2,704,235
- Change of Assumptions	(83,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,351
Pension Expense/Income	615,122
Contributions	(535,374)
Total Activity in FY 2022	2,938,589
Net Pension Liability as of June 30, 2022	<b>\$1,725,539</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 80003  
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$2,519,019      Proportionate Share: 0.0006420

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$288,875)	\$422,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,251	\$86,085
Net Difference Between Projected and Actual	134,319	0
Change of Assumptions	350,858	145,796
Changes in Proportion and Differences Between	9,614	102,498
<b>Total</b>	<b>\$625,042</b>	<b>\$334,379</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,027)
<b>Total</b>	<b>\$142,213</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,610

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,757
2024	25,164
2025	(7,804)
2026	144,734
2027	14,554
Thereafter	93,258
<b>Total</b>	<b>\$290,663</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,345,767	\$422,726	(\$322,597)

# TRF 1996 Net Pension Liability - Unaudited

## TRI-CENTRAL COMMUNITY SCHOOLS - 80003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$288,875)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,196
- Net Difference Between Projected and Actual Investment	647,737
- Change of Assumptions	(14,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,232
Pension Expense/Income	142,213
Contributions	(133,610)
Total Activity in FY 2022	711,601
Net Pension Liability as of June 30, 2022	<b>\$422,726</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 80004  
 Submission Unit Name: TIPTON COMM SCHOOL

Wages: \$5,372,248      Proportionate Share: 0.0013691

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$656,252)	\$901,486

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$277,767	\$183,581
Net Difference Between Projected and Actual	286,443	0
Change of Assumptions	748,224	310,919
Changes in Proportion and Differences Between	42,728	151,039
<b>Total</b>	<b>\$1,355,162</b>	<b>\$645,539</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,191
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,204)
<b>Total</b>	<b>\$317,987</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$285,978

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,972
2024	68,369
2025	(1,937)
2026	323,354
2027	40,349
Thereafter	220,516
<b>Total</b>	<b>\$709,623</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,869,921	\$901,486	(\$687,956)

# TRF 1996 Net Pension Liability - Unaudited

## TIPTON COMM SCHOOL - 80004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$656,252)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121,514
- Net Difference Between Projected and Actual Investment	1,452,800
- Change of Assumptions	(60,729)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,144
Pension Expense/Income	317,987
Contributions	(285,978)
Total Activity in FY 2022	1,557,738
Net Pension Liability as of June 30, 2022	<b>\$901,486</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 81001  
 Submission Unit Name: UNION COUNTY COLLEGE CORNER JSD

Wages: \$4,674,591      Proportionate Share: 0.0011913

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$607,488)	\$784,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,695	\$159,740
Net Difference Between Projected and Actual	249,244	0
Change of Assumptions	651,054	270,541
Changes in Proportion and Differences Between	14,846	215,094
<b>Total</b>	<b>\$1,156,839</b>	<b>\$645,375</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$289,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(32,113)
<b>Total</b>	<b>\$257,808</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,923

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,431
2024	40,608
2025	(20,568)
2026	262,470
2027	24,586
Thereafter	171,937
<b>Total</b>	<b>\$511,464</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,497,215	\$784,414	(\$598,614)

# TRF 1996 Net Pension Liability - Unaudited

## UNION COUNTY COLLEGE CORNER JSD - 81001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$607,488)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,253
- Net Difference Between Projected and Actual Investment	1,328,932
- Change of Assumptions	<b>(80,513)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,345
Pension Expense/Income	257,808
Contributions	<b>(250,923)</b>
Total Activity in FY 2022	1,391,902
Net Pension Liability as of June 30, 2022	<b>\$784,414</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 82001  
 Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL COP

Wages: \$79,087,286      Proportionate Share: 0.0201548

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$9,749,735)	\$13,270,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,089,069	\$2,702,535
Net Difference Between Projected and Actual	4,216,784	0
Change of Assumptions	11,014,751	4,577,098
Changes in Proportion and Differences Between	816,173	2,461,592
<b>Total</b>	<b>\$20,136,777</b>	<b>\$9,741,225</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,904,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(193,515)
<b>Total</b>	<b>\$4,711,458</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,201,076

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$898,460
2024	1,036,795
2025	1,804
2026	4,790,397
2027	562,660
Thereafter	3,105,436
<b>Total</b>	<b>\$10,395,552</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,248,697	\$13,270,965	(\$10,127,543)

# TRF 1996 Net Pension Liability - Unaudited

## EVANSVILLE-VANDERBURGH SCHOOL COP - 82001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$9,749,735)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,792,546
- Net Difference Between Projected and Actual Investment	21,544,985
- Change of Assumptions	(961,473)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,260
Pension Expense/Income	4,711,458
Contributions	(4,201,076)
Total Activity in FY 2022	23,020,700
Net Pension Liability as of June 30, 2022	<b>\$13,270,965</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 83001  
 Submission Unit Name: NORTH VERMILLION COMM SCHOOL

Wages: \$2,514,241      Proportionate Share: 0.0006407

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$318,190)	\$421,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,987	\$85,911
Net Difference Between Projected and Actual	134,047	0
Change of Assumptions	350,147	145,501
Changes in Proportion and Differences Between	30,213	89,662
<b>Total</b>	<b>\$644,394</b>	<b>\$321,074</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,770)
<b>Total</b>	<b>\$148,154</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,609

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$26,942
2024	31,339
2025	(1,562)
2026	150,658
2027	17,121
Thereafter	98,822
<b>Total</b>	<b>\$323,320</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,343,042	\$421,870	(\$321,944)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH VERMILLION COMM SCHOOL - 83001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$318,190)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,327
- Net Difference Between Projected and Actual Investment	699,566
- Change of Assumptions	(36,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,453
Pension Expense/Income	148,154
Contributions	(135,609)
Total Activity in FY 2022	740,060
Net Pension Liability as of June 30, 2022	<b>\$421,870</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 83002  
 Submission Unit Name: SOUTH VERMILLION COMM SCHOOL

Wages: \$6,098,919      Proportionate Share: 0.0015543

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$736,587)	\$1,023,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$315,341	\$208,414
Net Difference Between Projected and Actual	325,190	0
Change of Assumptions	849,437	352,977
Changes in Proportion and Differences Between	25,297	202,585
<b>Total</b>	<b>\$1,515,265</b>	<b>\$763,976</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$378,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$25,677)
<b>Total</b>	<b>\$352,585</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$329,288

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,533
2024	69,201
2025	(10,615)
2026	358,676
2027	38,780
Thereafter	236,714
<b>Total</b>	<b>\$751,289</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,258,140	\$1,023,432	(\$781,017)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH VERMILLION COMM SCHOOL - 83002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$736,587)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,601
- Net Difference Between Projected and Actual Investment	1,634,326
- Change of Assumptions	(62,540)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,335
Pension Expense/Income	352,585
Contributions	(329,288)
Total Activity in FY 2022	1,760,019
Net Pension Liability as of June 30, 2022	<b>\$1,023,432</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 84001  
 Submission Unit Name: VIGO COUNTY SCHOOL CORP

Wages: \$52,780,277      Proportionate Share: 0.0134506

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$6,808,132)	\$8,856,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,728,900	\$1,803,576
Net Difference Between Projected and Actual	2,814,132	0
Change of Assumptions	7,350,855	3,054,593
Changes in Proportion and Differences Between	255,467	1,516,851
<b>Total</b>	<b>\$13,149,354</b>	<b>\$6,375,020</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,273,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(179,877)
<b>Total</b>	<b>\$3,093,528</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,840,686

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$548,868
2024	641,188
2025	(49,529)
2026	3,146,199
2027	381,747
Thereafter	2,105,861
<b>Total</b>	<b>\$6,774,334</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,195,285	\$8,856,572	(\$6,758,763)

# TRF 1996 Net Pension Liability - Unaudited

## VIGO COUNTY SCHOOL CORP - 84001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$6,808,132)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,208,837
- Net Difference Between Projected and Actual Investment	14,914,223
- Change of Assumptions	(870,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,268
Pension Expense/Income	3,093,528
Contributions	(2,840,686)
Total Activity in FY 2022	15,664,704
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$8,856,572</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 84002  
 Submission Unit Name: COVERED BRIDGE SPEC ED

Wages: \$2,808,118      Proportionate Share: 0.0007156

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$352,156)	\$471,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,183	\$95,954
Net Difference Between Projected and Actual	149,718	0
Change of Assumptions	391,081	162,511
Changes in Proportion and Differences Between	15,947	89,868
<b>Total</b>	<b>\$701,929</b>	<b>\$348,333</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$174,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,477)
<b>Total</b>	<b>\$163,675</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,474

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$28,294
2024	33,205
2025	(3,542)
2026	166,481
2027	18,187
Thereafter	110,971
<b>Total</b>	<b>\$353,596</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,500,048	\$471,188	(\$359,580)

# TRF 1996 Net Pension Liability - Unaudited

## COVERED BRIDGE SPEC ED - 84002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$352,156)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,894
- Net Difference Between Projected and Actual Investment	775,605
- Change of Assumptions	<b>(38,683)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,327
Pension Expense/Income	163,675
Contributions	<b>(151,474)</b>
Total Activity in FY 2022	823,344
Net Pension Liability as of June 30, 2022	<b>\$471,188</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 85001  
 Submission Unit Name: MANCHESTER COMM SCHOOLS

Wages: \$4,980,296      Proportionate Share: 0.0012692

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$573,710)	\$835,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,499	\$170,186
Net Difference Between Projected and Actual	265,542	0
Change of Assumptions	693,627	288,232
Changes in Proportion and Differences Between	39,614	164,299
<b>Total</b>	<b>\$1,256,282</b>	<b>\$622,717</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$308,879
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,600)
<b>Total</b>	<b>\$292,279</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,652

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$52,164
2024	60,875
2025	(4,301)
2026	297,247
2027	33,835
Thereafter	193,745
<b>Total</b>	<b>\$633,565</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,660,510	\$835,707	(\$637,758)

# TRF 1996 Net Pension Liability - Unaudited

## MANCHESTER COMM SCHOOLS - 85001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$573,710)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,204
- Net Difference Between Projected and Actual Investment	1,285,197
- Change of Assumptions	(29,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,386
Pension Expense/Income	292,279
Contributions	(255,652)
Total Activity in FY 2022	1,409,417
Net Pension Liability as of June 30, 2022	<b>\$835,707</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 85002  
 Submission Unit Name: MSD OF WABASH COUNTY

Wages: \$7,411,157      Proportionate Share: 0.0018887

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$866,484)	\$1,243,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$383,185	\$253,254
Net Difference Between Projected and Actual	395,154	0
Change of Assumptions	1,032,189	428,918
Changes in Proportion and Differences Between	23,132	266,129
<b>Total</b>	<b>\$1,833,660</b>	<b>\$948,301</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$32,933)
<b>Total</b>	<b>\$426,710</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$397,198

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$69,397
2024	82,360
2025	(14,629)
2026	434,109
2027	43,189
Thereafter	270,933
<b>Total</b>	<b>\$885,359</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,959,112	\$1,243,618	(\$949,049)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WABASH COUNTY - 85002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$866,484)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	166,015
- Net Difference Between Projected and Actual Investment	1,935,156
- Change of Assumptions	(54,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,727
Pension Expense/Income	426,710
Contributions	(397,198)
Total Activity in FY 2022	2,110,102
Net Pension Liability as of June 30, 2022	<b>\$1,243,618</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 85003  
 Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$5,043,691      Proportionate Share: 0.0012853

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$634,971)	\$846,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,766	\$172,344
Net Difference Between Projected and Actual	268,910	0
Change of Assumptions	702,426	291,888
Changes in Proportion and Differences Between	32,960	164,075
<b>Total</b>	<b>\$1,265,062</b>	<b>\$628,307</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$312,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,713)
<b>Total</b>	<b>\$294,084</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,715

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$50,924
2024	59,746
2025	(6,257)
2026	299,118
2027	34,789
Thereafter	198,435
<b>Total</b>	<b>\$636,755</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,694,259	\$846,308	(\$645,848)

# TRF 1996 Net Pension Liability - Unaudited

## WABASH CITY SCHOOLS - 85003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$634,971)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,864
- Net Difference Between Projected and Actual Investment	1,397,444
- Change of Assumptions	(71,345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,947
Pension Expense/Income	294,084
Contributions	(256,715)
Total Activity in FY 2022	1,481,279
Net Pension Liability as of June 30, 2022	<b>\$846,308</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 85005  
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$1,039,801      Proportionate Share: 0.0002650

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$129,428)	\$174,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,764	\$35,534
Net Difference Between Projected and Actual	55,443	0
Change of Assumptions	144,825	60,181
Changes in Proportion and Differences Between	2,623	42,046
<b>Total</b>	<b>\$256,655</b>	<b>\$137,761</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,880)
<b>Total</b>	<b>\$58,612</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,187

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,477
2024	10,295
2025	(3,313)
2026	59,649
2027	5,387
Thereafter	38,399
<b>Total</b>	<b>\$118,894</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$555,496	\$174,490	(\$133,159)

# TRF 1996 Net Pension Liability - Unaudited

## HEARTLAND CAREER CENTER - 85005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$129,428)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,620
- Net Difference Between Projected and Actual Investment	285,475
- Change of Assumptions	(13,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,978
Pension Expense/Income	58,612
Contributions	(57,187)
Total Activity in FY 2022	303,918
Net Pension Liability as of June 30, 2022	<b>\$174,490</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 86005  
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$4,845,988      Proportionate Share: 0.0012350

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$577,280)	\$813,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$250,561	\$165,600
Net Difference Between Projected and Actual	258,387	0
Change of Assumptions	674,937	280,465
Changes in Proportion and Differences Between	53,629	112,014
<b>Total</b>	<b>\$1,237,514</b>	<b>\$558,079</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$300,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,866)
<b>Total</b>	<b>\$292,690</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,583

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$59,046
2024	67,522
2025	4,102
2026	297,522
2027	41,336
Thereafter	209,907
<b>Total</b>	<b>\$679,435</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,588,820	\$813,188	(\$620,573)

# TRF 1996 Net Pension Liability - Unaudited

## MSD OF WARREN COUNTY - 86005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$577,280)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,001
- Net Difference Between Projected and Actual Investment	1,284,387
- Change of Assumptions	(43,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,602
Pension Expense/Income	292,690
Contributions	(259,583)
Total Activity in FY 2022	1,390,468
Net Pension Liability as of June 30, 2022	<b>\$813,188</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 87001  
 Submission Unit Name: WARRICK COUNTY SCHOOL CORP

Wages: \$34,708,741      Proportionate Share: 0.0088452

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$4,182,981)	\$5,824,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,794,542	\$1,186,043
Net Difference Between Projected and Actual	1,850,591	0
Change of Assumptions	4,833,969	2,008,720
Changes in Proportion and Differences Between	195,773	1,022,372
<b>Total</b>	<b>\$8,674,875</b>	<b>\$4,217,135</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,152,612
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(116,434)
<b>Total</b>	<b>\$2,036,178</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,883,248

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$362,792
2024	423,502
2025	(30,717)
2026	2,070,822
2027	240,462
Thereafter	1,390,879
<b>Total</b>	<b>\$4,457,740</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,541,398	\$5,824,138	(\$4,444,606)

# TRF 1996 Net Pension Liability - Unaudited

## WARRICK COUNTY SCHOOL CORP - 87001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$4,182,981)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	782,692
- Net Difference Between Projected and Actual Investment	9,285,002
- Change of Assumptions	<b>(349,238)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,733
Pension Expense/Income	2,036,178
Contributions	<b>(1,883,248)</b>
Total Activity in FY 2022	10,007,119
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$5,824,138</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 88004  
 Submission Unit Name: EAST WASHINGTON SCHOOL

Wages: \$5,592,482      Proportionate Share: 0.0014252

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$624,729)	\$938,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289,149	\$191,104
Net Difference Between Projected and Actual	298,180	0
Change of Assumptions	778,883	323,659
Changes in Proportion and Differences Between	51,507	187,688
<b>Total</b>	<b>\$1,417,719</b>	<b>\$702,451</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$346,844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,385)
<b>Total</b>	<b>\$328,459</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$301,312

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,833
2024	68,615
2025	(4,572)
2026	334,036
2027	38,725
Thereafter	219,631
<b>Total</b>	<b>\$715,268</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,987,519	\$938,426	(\$716,146)

# TRF 1996 Net Pension Liability - Unaudited

## EAST WASHINGTON SCHOOL - 88004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$624,729)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,061
- Net Difference Between Projected and Actual Investment	1,408,511
- Change of Assumptions	<b>(18,886)</b>
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,322
Pension Expense/Income	328,459
Contributions	<b>(301,312)</b>
Total Activity in FY 2022	1,563,155
Net Pension Liability as of June 30, 2022	<b>\$938,426</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 88006  
 Submission Unit Name: WEST WASHINGTON SCHOOL CORP

Wages: \$3,621,155      Proportionate Share: 0.0009228

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$446,115)	\$607,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,221	\$123,737
Net Difference Between Projected and Actual	193,068	0
Change of Assumptions	504,317	209,565
Changes in Proportion and Differences Between	49,604	98,608
<b>Total</b>	<b>\$934,210</b>	<b>\$431,910</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,400)
<b>Total</b>	<b>\$218,177</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,322

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$43,597
2024	49,931
2025	2,543
2026	221,797
2027	31,056
Thereafter	153,376
<b>Total</b>	<b>\$502,300</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,934,383	\$607,619	(\$463,696)

# TRF 1996 Net Pension Liability - Unaudited

WEST WASHINGTON SCHOOL CORP - 88006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$446,115)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,062
- Net Difference Between Projected and Actual Investment	985,947
- Change of Assumptions	(43,807)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,323)
Pension Expense/Income	218,177
Contributions	(186,322)
Total Activity in FY 2022	1,053,734
Net Pension Liability as of June 30, 2022	<b>\$607,619</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 88008  
 Submission Unit Name: SALEM COMM SCHOOLS

Wages: \$6,795,846      Proportionate Share: 0.0017319

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$818,519)	\$1,140,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351,373	\$232,229
Net Difference Between Projected and Actual	362,348	0
Change of Assumptions	946,496	393,310
Changes in Proportion and Differences Between	36,369	252,562
<b>Total</b>	<b>\$1,696,586</b>	<b>\$878,101</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(29,858)
<b>Total</b>	<b>\$391,626</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$352,417

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$63,974
2024	75,862
2025	(13,075)
2026	398,409
2027	41,030
Thereafter	252,285
<b>Total</b>	<b>\$818,485</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,630,426	\$1,140,373	(\$870,259)

# TRF 1996 Net Pension Liability - Unaudited

## SALEM COMM SCHOOLS - 88008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$818,519)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,230
- Net Difference Between Projected and Actual Investment	1,817,101
- Change of Assumptions	(67,992)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,344
Pension Expense/Income	391,626
Contributions	(352,417)
Total Activity in FY 2022	1,958,892
Net Pension Liability as of June 30, 2022	<b>\$1,140,373</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 88010  
 Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOP

Wages: \$169,892      Proportionate Share: 0.0000433

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$19,825)	\$28,511

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,785	\$5,806
Net Difference Between Projected and Actual	9,059	0
Change of Assumptions	23,664	9,833
Changes in Proportion and Differences Between	19,102	202,955
<b>Total</b>	<b>\$60,610</b>	<b>\$218,594</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,884)
<b>Total</b>	<b>(\$16,346)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,344

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$24,538)
2024	(24,241)
2025	(26,464)
2026	(16,183)
2027	(28,266)
Thereafter	(38,292)
<b>Total</b>	<b>(\$157,984)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$90,766	\$28,511	(\$21,758)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTH CENTRAL AREA SPECIAL EDUCATION COOP - 88010**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$19,825)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,805
- Net Difference Between Projected and Actual Investment	44,294
- Change of Assumptions	(1,215)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,142
Pension Expense/Income	(16,346)
Contributions	(9,344)
Total Activity in FY 2022	48,336
Net Pension Liability as of June 30, 2022	<b>\$28,511</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 89001  
 Submission Unit Name: CENTERVILLE ABINGTON COMM SCHOOLS

Wages: \$6,536,478      Proportionate Share: 0.0016658

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$802,734)	\$1,096,849

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,963	\$223,365
Net Difference Between Projected and Actual	348,518	0
Change of Assumptions	910,372	378,298
Changes in Proportion and Differences Between	63,756	154,238
<b>Total</b>	<b>\$1,660,609</b>	<b>\$755,901</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,323)
<b>Total</b>	<b>\$394,074</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$351,070

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$78,928
2024	90,362
2025	4,819
2026	400,593
2027	52,671
Thereafter	277,335
<b>Total</b>	<b>\$904,708</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,491,867	\$1,096,849	(\$837,044)

# TRF 1996 Net Pension Liability - Unaudited

## CENTERVILLE ABINGTON COMM SCHOOLS - 89001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$802,734)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,026
- Net Difference Between Projected and Actual Investment	1,775,216
- Change of Assumptions	(77,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,462
Pension Expense/Income	394,074
Contributions	(351,070)
Total Activity in FY 2022	1,899,583
Net Pension Liability as of June 30, 2022	<b>\$1,096,849</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 89002  
 Submission Unit Name: NETTLE CREEK SCHOOL

Wages: \$3,608,760      Proportionate Share: 0.0009197

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$433,477)	\$605,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,592	\$123,322
Net Difference Between Projected and Actual	192,419	0
Change of Assumptions	502,623	208,861
Changes in Proportion and Differences Between	65,092	129,037
<b>Total</b>	<b>\$946,726</b>	<b>\$461,220</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$223,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,629)
<b>Total</b>	<b>\$212,194</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,473

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$38,199
2024	44,511
2025	(2,717)
2026	215,792
2027	29,649
Thereafter	160,072
<b>Total</b>	<b>\$485,506</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,927,885	\$605,578	(\$462,138)

# TRF 1996 Net Pension Liability - Unaudited

## NETTLE CREEK SCHOOL - 89002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$433,477)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,321
- Net Difference Between Projected and Actual Investment	962,838
- Change of Assumptions	(35,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,381
Pension Expense/Income	212,194
Contributions	(198,473)
Total Activity in FY 2022	1,039,055
Net Pension Liability as of June 30, 2022	<b>\$605,578</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 89003  
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$4,617,124      Proportionate Share: 0.0011766

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$566,663)	\$774,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,712	\$157,769
Net Difference Between Projected and Actual	246,168	0
Change of Assumptions	643,021	267,203
Changes in Proportion and Differences Between	39,294	152,931
<b>Total</b>	<b>\$1,167,195</b>	<b>\$577,903</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$286,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,406)
<b>Total</b>	<b>\$271,937</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,051

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$49,343
2024	57,418
2025	(3,003)
2026	276,558
2027	30,624
Thereafter	178,352
<b>Total</b>	<b>\$589,292</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,466,401	\$774,734	(\$591,227)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHEASTERN WAYNE SCHOOLS - 89003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$566,663)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,541
- Net Difference Between Projected and Actual Investment	1,253,298
- Change of Assumptions	(54,225)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,897
Pension Expense/Income	271,937
Contributions	(254,051)
Total Activity in FY 2022	1,341,397
Net Pension Liability as of June 30, 2022	<b>\$774,734</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 89004  
 Submission Unit Name: RICHMOND COMM SCHOOL

Wages: \$18,196,453      Proportionate Share: 0.0046372

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,189,137)	\$3,053,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$940,810	\$621,797
Net Difference Between Projected and Actual	970,194	0
Change of Assumptions	2,534,265	1,053,095
Changes in Proportion and Differences Between	15,237	738,961
<b>Total</b>	<b>\$4,460,506</b>	<b>\$2,413,853</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,128,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(100,215)
<b>Total</b>	<b>\$1,028,317</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$931,550

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$151,024
2024	182,852
2025	(55,278)
2026	1,046,482
2027	92,236
Thereafter	629,337
<b>Total</b>	<b>\$2,046,653</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,720,546	\$3,053,373	(\$2,330,137)

# TRF 1996 Net Pension Liability - Unaudited

RICHMOND COMM SCHOOL - 89004

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,189,137)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	410,176
- Net Difference Between Projected and Actual Investment	4,860,946
- Change of Assumptions	(180,178)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,799
Pension Expense/Income	1,028,317
Contributions	(931,550)
Total Activity in FY 2022	5,242,510
Net Pension Liability as of June 30, 2022	<b>\$3,053,373</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 89005  
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$2,685,470      Proportionate Share: 0.0006844

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$306,539)	\$450,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$138,853	\$91,770
Net Difference Between Projected and Actual	143,190	0
Change of Assumptions	374,030	155,425
Changes in Proportion and Differences Between	10,456	136,568
<b>Total</b>	<b>\$666,529</b>	<b>\$383,763</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,559
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16,943)
<b>Total</b>	<b>\$149,616</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,009

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$20,137
2024	24,835
2025	(10,310)
2026	152,297
2027	10,181
Thereafter	85,626
<b>Total</b>	<b>\$282,766</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,434,646	\$450,644	(\$343,903)

# TRF 1996 Net Pension Liability - Unaudited

## WESTERN WAYNE SCHOOLS - 89005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$306,539)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,848
- Net Difference Between Projected and Actual Investment	688,002
- Change of Assumptions	(14,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,756
Pension Expense/Income	149,616
Contributions	(143,009)
Total Activity in FY 2022	757,183
Net Pension Liability as of June 30, 2022	<b>\$450,644</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 90001  
 Submission Unit Name: BLUFFTON-HARRISON MSD

Wages: \$6,630,919      Proportionate Share: 0.0016898

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$767,499)	\$1,112,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342,832	\$226,583
Net Difference Between Projected and Actual	353,540	0
Change of Assumptions	923,488	383,749
Changes in Proportion and Differences Between	43,937	186,133
<b>Total</b>	<b>\$1,663,797</b>	<b>\$796,465</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$411,238
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(17,881)
<b>Total</b>	<b>\$393,357</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$350,658

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$73,670
2024	85,269
2025	(1,506)
2026	399,966
2027	47,784
Thereafter	262,149
<b>Total</b>	<b>\$867,332</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,542,176	\$1,112,652	(\$849,104)

# TRF 1996 Net Pension Liability - Unaudited

## BLUFFTON-HARRISON MSD - 90001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$767,499)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,210
- Net Difference Between Projected and Actual Investment	1,717,616
- Change of Assumptions	(42,720)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,346
Pension Expense/Income	393,357
Contributions	(350,658)
Total Activity in FY 2022	1,880,151
Net Pension Liability as of June 30, 2022	<b>\$1,112,652</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 90002  
 Submission Unit Name: NORTHERN WELLS COMM SCHOOLS

Wages: \$8,577,562      Proportionate Share: 0.0021859

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,091,092)	\$1,439,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$443,482	\$293,105
Net Difference Between Projected and Actual	457,334	0
Change of Assumptions	1,194,611	496,412
Changes in Proportion and Differences Between	66,129	271,131
<b>Total</b>	<b>\$2,161,556</b>	<b>\$1,060,648</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$531,972
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(27,272)
<b>Total</b>	<b>\$504,700</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$453,167

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$91,159
2024	106,162
2025	(6,088)
2026	513,262
2027	58,757
Thereafter	337,656
<b>Total</b>	<b>\$1,100,908</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,582,106	\$1,439,310	(\$1,098,388)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHERN WELLS COMM SCHOOLS - 90002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,091,092)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	195,814
- Net Difference Between Projected and Actual Investment	2,396,531
- Change of Assumptions	(129,837)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,361
Pension Expense/Income	504,700
Contributions	(453,167)
Total Activity in FY 2022	2,530,402
Net Pension Liability as of June 30, 2022	<b>\$1,439,310</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 90003  
 Submission Unit Name: SOUTHERN WELLS COMM SCHOOLS

Wages: \$3,193,785      Proportionate Share: 0.0008139

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$396,035)	\$535,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,127	\$109,135
Net Difference Between Projected and Actual	170,284	0
Change of Assumptions	444,803	184,834
Changes in Proportion and Differences Between	56,662	91,151
<b>Total</b>	<b>\$836,876</b>	<b>\$385,120</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,075
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,228)
<b>Total</b>	<b>\$193,847</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$163,492

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$39,871
2024	45,457
2025	3,661
2026	197,038
2027	28,511
Thereafter	137,218
<b>Total</b>	<b>\$451,756</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,706,105	\$535,914	(\$408,975)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTHERN WELLS COMM SCHOOLS - 90003

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$396,035)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,485
- Net Difference Between Projected and Actual Investment	874,156
- Change of Assumptions	(40,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,463)
Pension Expense/Income	193,847
Contributions	(163,492)
Total Activity in FY 2022	931,949
Net Pension Liability as of June 30, 2022	<b>\$535,914</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 91005  
 Submission Unit Name: NORTH WHITE SCHOOL

Wages: \$3,191,910      Proportionate Share: 0.0008134

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$334,304)	\$535,585

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,025	\$109,068
Net Difference Between Projected and Actual	170,179	0
Change of Assumptions	444,529	184,721
Changes in Proportion and Differences Between	32,181	101,341
<b>Total</b>	<b>\$811,914</b>	<b>\$395,130</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,953
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,085)
<b>Total</b>	<b>\$188,868</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$166,366

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$34,983
2024	40,565
2025	(1,204)
2026	192,052
2027	23,100
Thereafter	127,288
<b>Total</b>	<b>\$416,784</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,705,057	\$535,585	(\$408,724)

# TRF 1996 Net Pension Liability - Unaudited

## NORTH WHITE SCHOOL - 91005

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$334,304)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,879
- Net Difference Between Projected and Actual Investment	764,337
- Change of Assumptions	6,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,068
Pension Expense/Income	188,868
Contributions	<b>(166,366)</b>
Total Activity in FY 2022	869,889
Net Pension Liability as of June 30, 2022	<b>\$535,585</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 91006  
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$8,396,813      Proportionate Share: 0.0021399

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,004,415)	\$1,409,021

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$434,150	\$286,937
Net Difference Between Projected and Actual	447,710	0
Change of Assumptions	1,169,472	485,965
Changes in Proportion and Differences Between	27,135	273,918
<b>Total</b>	<b>\$2,078,467</b>	<b>\$1,046,820</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$520,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(34,684)
<b>Total</b>	<b>\$486,093</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$445,850

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$81,256
2024	95,943
2025	(13,945)
2026	494,478
2027	54,177
Thereafter	319,738
<b>Total</b>	<b>\$1,031,647</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,485,680	\$1,409,021	(\$1,075,274)

# TRF 1996 Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 91006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,004,415)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,040
- Net Difference Between Projected and Actual Investment	2,232,857
- Change of Assumptions	(78,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,045
Pension Expense/Income	486,093
Contributions	(445,850)
Total Activity in FY 2022	2,413,436
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$1,409,021</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 91009  
 Submission Unit Name: TRI COUNTY SCHOOL

Wages: \$3,486,357      Proportionate Share: 0.000885

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$391,901)	\$585,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,262	\$119,138
Net Difference Between Projected and Actual	185,892	0
Change of Assumptions	485,572	201,776
Changes in Proportion and Differences Between	25,177	107,323
<b>Total</b>	<b>\$876,903</b>	<b>\$428,237</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$11,329)
<b>Total</b>	<b>\$204,901</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,525

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$36,809
2024	42,908
2025	(2,719)
2026	208,384
2027	25,618
Thereafter	137,666
<b>Total</b>	<b>\$448,666</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,862,483	\$585,034	(\$446,460)

# TRF 1996 Net Pension Liability - Unaudited

## TRI COUNTY SCHOOL - 91009

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$391,901)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,444
- Net Difference Between Projected and Actual Investment	882,417
- Change of Assumptions	(13,619)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,317
Pension Expense/Income	204,901
Contributions	(178,525)
Total Activity in FY 2022	976,935
Net Pension Liability as of June 30, 2022	<b>\$585,034</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 91010  
 Submission Unit Name: FRONTIER SCHOOL

Wages: \$2,659,982      Proportionate Share: 0.0006779

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$343,512)	\$446,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,534	\$90,899
Net Difference Between Projected and Actual	141,830	0
Change of Assumptions	370,477	153,949
Changes in Proportion and Differences Between	15,637	89,647
<b>Total</b>	<b>\$665,478</b>	<b>\$334,495</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,855)
<b>Total</b>	<b>\$154,122</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$144,433

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$25,873
2024	30,526
2025	(4,285)
2026	156,775
2027	17,224
Thereafter	104,870
<b>Total</b>	<b>\$330,983</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,421,021	\$446,364	(\$340,637)

# TRF 1996 Net Pension Liability - Unaudited

## FRONTIER SCHOOL - 91010

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$343,512)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,940
- Net Difference Between Projected and Actual Investment	752,354
- Change of Assumptions	(44,165)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,058
Pension Expense/Income	154,122
Contributions	(144,433)
Total Activity in FY 2022	789,876
Net Pension Liability as of June 30, 2022	<b>\$446,364</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 92014  
 Submission Unit Name: SMITH GREEN SCHOOLS

Wages: \$3,864,088      Proportionate Share: 0.0009847

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$464,483)	\$648,378

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$199,779	\$132,037
Net Difference Between Projected and Actual	206,019	0
Change of Assumptions	538,146	223,623
Changes in Proportion and Differences Between	17,521	153,722
<b>Total</b>	<b>\$961,465</b>	<b>\$509,382</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,510)
<b>Total</b>	<b>\$219,132</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$208,926

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$32,841
2024	39,600
2025	(10,966)
2026	222,988
2027	21,348
Thereafter	146,272
<b>Total</b>	<b>\$452,083</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,064,138	\$648,378	(\$494,800)

# TRF 1996 Net Pension Liability - Unaudited

## SMITH GREEN SCHOOLS - 92014

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$464,483)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,085
- Net Difference Between Projected and Actual Investment	1,031,545
- Change of Assumptions	(37,975)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,000
Pension Expense/Income	219,132
Contributions	(208,926)
Total Activity in FY 2022	1,112,861
Net Pension Liability as of June 30, 2022	<b>\$648,378</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 92016  
 Submission Unit Name: WHITLEY COUNTY CONS

Wages: \$11,832,913      Proportionate Share: 0.0030155

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,414,450)	\$1,985,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$611,794	\$404,345
Net Difference Between Projected and Actual	630,902	0
Change of Assumptions	1,647,994	684,811
Changes in Proportion and Differences Between	76,221	385,819
<b>Total</b>	<b>\$2,966,911</b>	<b>\$1,474,975</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$733,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(45,452)
<b>Total</b>	<b>\$688,415</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$624,427

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$117,927
2024	138,624
2025	(16,228)
2026	700,225
2027	79,122
Thereafter	472,266
<b>Total</b>	<b>\$1,491,936</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,321,122	\$1,985,561	(\$1,515,252)

# TRF 1996 Net Pension Liability - Unaudited

WHITLEY COUNTY CONS - 92016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,414,450)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	266,351
- Net Difference Between Projected and Actual Investment	3,144,803
- Change of Assumptions	(110,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,119
Pension Expense/Income	688,415
Contributions	(624,427)
Total Activity in FY 2022	3,400,011
Net Pension Liability as of June 30, 2022	<b>\$1,985,561</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97001  
 Submission Unit Name: COMMUNITY MONTESSORI SCHOOL

Wages: \$911,025      Proportionate Share: 0.0002322

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$90,623)	\$152,893

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,109	\$31,135
Net Difference Between Projected and Actual	48,581	0
Change of Assumptions	126,899	52,732
Changes in Proportion and Differences Between	12,392	47,134
<b>Total</b>	<b>\$234,981</b>	<b>\$131,001</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,108)
<b>Total</b>	<b>\$51,401</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,107

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$7,471
2024	9,065
2025	(2,859)
2026	52,308
2027	3,371
Thereafter	34,624
<b>Total</b>	<b>\$103,980</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$486,740	\$152,893	(\$116,678)

# TRF 1996 Net Pension Liability - Unaudited

## COMMUNITY MONTESSORI SCHOOL - 97001

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$90,623)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,748
- Net Difference Between Projected and Actual Investment	209,645
- Change of Assumptions	5,393
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,436
Pension Expense/Income	51,401
Contributions	<b>(50,107)</b>
Total Activity in FY 2022	243,516
Net Pension Liability as of June 30, 2022	<b>\$152,893</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97002  
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$4,791,233      Proportionate Share: 0.0012210

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$477,309)	\$803,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$247,720	\$163,723
Net Difference Between Projected and Actual	255,457	0
Change of Assumptions	667,286	277,286
Changes in Proportion and Differences Between	91,683	133,661
<b>Total</b>	<b>\$1,262,146</b>	<b>\$574,670</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$297,149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,659)
<b>Total</b>	<b>\$289,490</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$263,518

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,495
2024	66,876
2025	4,175
2026	294,278
2027	43,072
Thereafter	220,580
<b>Total</b>	<b>\$687,476</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,559,473	\$803,970	(\$613,538)

# TRF 1996 Net Pension Liability - Unaudited

## CHRISTEL HOUSE ACADEMY - 97002

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$477,309)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,874
- Net Difference Between Projected and Actual Investment	1,103,778
- Change of Assumptions	27,768
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,887
Pension Expense/Income	289,490
Contributions	<b>(263,518)</b>
Total Activity in FY 2022	1,281,279
Net Pension Liability as of June 30, 2022	<b>\$803,970</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97003  
 Submission Unit Name: NEW COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,835	48,295
<b>Total</b>	<b>\$5,835</b>	<b>\$48,295</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,019)
<b>Total</b>	<b>(\$6,019)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,019)
2024	(6,019)
2025	(6,019)
2026	(6,022)
2027	(5,316)
Thereafter	(13,065)
<b>Total</b>	<b>(\$42,460)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## NEW COMMUNITY SCHOOL - 97003

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97006  
 Submission Unit Name: SIGNATURE CHARTER SCHOOL

Wages: \$1,451,631      Proportionate Share: 0.0003699

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$192,944)	\$243,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,046	\$49,599
Net Difference Between Projected and Actual	77,390	0
Change of Assumptions	202,153	84,003
Changes in Proportion and Differences Between	19,297	53,722
<b>Total</b>	<b>\$373,886</b>	<b>\$187,324</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,019)
<b>Total</b>	<b>\$85,002</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,840

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$15,023
2024	17,562
2025	(1,433)
2026	86,446
2027	10,209
Thereafter	58,755
<b>Total</b>	<b>\$186,562</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$775,388	\$243,561	(\$185,870)

# TRF 1996 Net Pension Liability - Unaudited

## SIGNATURE CHARTER SCHOOL - 97006

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$192,944)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,482
- Net Difference Between Projected and Actual Investment	420,309
- Change of Assumptions	(28,276)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,828
Pension Expense/Income	85,002
Contributions	(79,840)
Total Activity in FY 2022	436,505
Net Pension Liability as of June 30, 2022	<b>\$243,561</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97007  
 Submission Unit Name: OPTIONS CHARTER SCHOOL CARMEL

Wages: \$2,143,540      Proportionate Share: 0.0005463

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$226,205)	\$359,712

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$110,835	\$73,253
Net Difference Between Projected and Actual	114,297	0
Change of Assumptions	298,557	124,063
Changes in Proportion and Differences Between	85,770	17,128
<b>Total</b>	<b>\$609,459</b>	<b>\$214,444</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,440
<b>Total</b>	<b>\$141,390</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,196

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$38,038
2024	41,788
2025	13,734
2026	143,533
2027	30,126
Thereafter	127,796
<b>Total</b>	<b>\$395,015</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,145,160	\$359,712	(\$274,509)

# TRF 1996 Net Pension Liability - Unaudited

## OPTIONS CHARTER SCHOOL CARMEL - 97007

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$226,205)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,002
- Net Difference Between Projected and Actual Investment	516,331
- Change of Assumptions	2,826
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,436)
Pension Expense/Income	141,390
Contributions	(117,196)
Total Activity in FY 2022	585,917
Net Pension Liability as of June 30, 2022	<b>\$359,712</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97008  
 Submission Unit Name: IRVINGTON COMMUNITY SCH

Wages: \$1,507,317      Proportionate Share: 0.0003841

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$182,655)	\$252,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,927	\$51,504
Net Difference Between Projected and Actual	80,361	0
Change of Assumptions	209,914	87,228
Changes in Proportion and Differences Between	21,112	68,176
<b>Total</b>	<b>\$389,314</b>	<b>\$206,908</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,085)
<b>Total</b>	<b>\$86,391</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,903

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$13,724
2024	16,361
2025	(3,364)
2026	87,890
2027	9,892
Thereafter	57,903
<b>Total</b>	<b>\$182,406</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$805,154	\$252,911	(\$193,006)

# TRF 1996 Net Pension Liability - Unaudited

## IRVINGTON COMMUNITY SCH - 97008

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$182,655)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,029
- Net Difference Between Projected and Actual Investment	404,994
- Change of Assumptions	(15,932)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,987
Pension Expense/Income	86,391
Contributions	(82,903)
Total Activity in FY 2022	435,566
<b>Net Pension Liability as of June 30, 2022</b>	<b>\$252,911</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97009  
 Submission Unit Name: FLANNER HOUSE ELEMENTARY SCH

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	7,508	29,526
<b>Total</b>	<b>\$7,508</b>	<b>\$29,526</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,479)
<b>Total</b>	<b>(3,479)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,479)
2024	(3,479)
2025	(3,479)
2026	(3,487)
2027	(4,045)
Thereafter	(4,049)
<b>Total</b>	<b>(\$22,018)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## FLANNER HOUSE ELEMENTARY SCH - 97009

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97010  
 Submission Unit Name: FALL CREEK ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	4,639	63,560
<b>Total</b>	<b>\$4,639</b>	<b>\$63,560</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,236)
<b>Total</b>	<b>(\$12,236)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$12,236)
2024	(12,236)
2025	(12,236)
2026	(12,231)
2027	(4,240)
Thereafter	(5,742)
<b>Total</b>	<b>(\$58,921)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## FALL CREEK ACADEMY - 97010

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97011  
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$698,789      Proportionate Share: 0.0001781

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$95,932)	\$117,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,133	\$23,881
Net Difference Between Projected and Actual	37,262	0
Change of Assumptions	97,333	40,446
Changes in Proportion and Differences Between	33,088	288,712
<b>Total</b>	<b>\$203,816</b>	<b>\$353,039</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,343
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$34,026)
<b>Total</b>	<b>\$9,317</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,434

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$24,377)
2024	(23,154)
2025	(32,300)
2026	10,012
2027	(27,622)
Thereafter	(51,782)
<b>Total</b>	<b>(\$149,223)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$373,335	\$117,270	(\$89,493)

# TRF 1996 Net Pension Liability - Unaudited

## THEA BOWMAN LEADERSHIP ACADEMY - 97011

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$95,932)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,247
- Net Difference Between Projected and Actual Investment	207,761
- Change of Assumptions	(15,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,227
Pension Expense/Income	9,317
Contributions	(38,434)
Total Activity in FY 2022	213,202
Net Pension Liability as of June 30, 2022	<b>\$117,270</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97012  
 Submission Unit Name: VERITAS ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	8,748	43,808
<b>Total</b>	<b>\$8,748</b>	<b>\$43,808</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,699)
<b>Total</b>	<b>(\$5,699)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$5,699)
2024	(5,699)
2025	(5,699)
2026	(5,703)
2027	(5,420)
Thereafter	(6,840)
<b>Total</b>	<b>(\$35,060)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## VERITAS ACADEMY - 97012

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97016  
 Submission Unit Name: AREA 30 CAREER CENTER

Wages: \$975,278      Proportionate Share: 0.0002485

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$124,448)	\$163,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,416	\$33,321
Net Difference Between Projected and Actual	51,991	0
Change of Assumptions	135,807	56,434
Changes in Proportion and Differences Between	5,418	42,394
<b>Total</b>	<b>\$243,632</b>	<b>\$132,149</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,305)
<b>Total</b>	<b>\$55,171</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,158
2024	9,863
2025	(2,898)
2026	56,140
2027	5,539
Thereafter	34,681
<b>Total</b>	<b>\$111,483</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$520,908	\$163,625	(\$124,868)

# TRF 1996 Net Pension Liability - Unaudited

## AREA 30 CAREER CENTER - 97016

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$124,448)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,277
- Net Difference Between Projected and Actual Investment	273,172
- Change of Assumptions	(15,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,112
Pension Expense/Income	55,171
Contributions	(52,588)
Total Activity in FY 2022	288,073
Net Pension Liability as of June 30, 2022	<b>\$163,625</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97017  
 Submission Unit Name: KIPP INDIANAPOLIS COLLEGE PREP

Wages: \$607,954      Proportionate Share: 0.0001549

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$60,462)	\$101,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,427	\$20,770
Net Difference Between Projected and Actual	32,408	0
Change of Assumptions	84,654	35,177
Changes in Proportion and Differences Between	31,190	22,973
<b>Total</b>	<b>\$179,679</b>	<b>\$78,920</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,338
<b>Total</b>	<b>\$39,035</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,438

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,731
2024	10,795
2025	2,840
2026	39,642
2027	6,953
Thereafter	30,798
<b>Total</b>	<b>\$100,759</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,703	\$101,994	(\$77,835)

# TRF 1996 Net Pension Liability - Unaudited

## KIPP INDIANAPOLIS COLLEGE PREP - 97017

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$60,462)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,175
- Net Difference Between Projected and Actual Investment	139,868
- Change of Assumptions	3,591
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	225
Pension Expense/Income	39,035
Contributions	<b>(33,438)</b>
Total Activity in FY 2022	162,456
Net Pension Liability as of June 30, 2022	<b>\$101,994</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97018  
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$227,736      Proportionate Share: 0.0000580

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$35,704)	\$38,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,767	\$7,777
Net Difference Between Projected and Actual	12,135	0
Change of Assumptions	31,697	13,172
Changes in Proportion and Differences Between	7,234	33,968
<b>Total</b>	<b>\$62,833</b>	<b>\$54,917</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,833)
<b>Total</b>	<b>\$10,282</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,526

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$691)
2024	(293)
2025	(3,271)
2026	10,512
2027	(1,255)
Thereafter	2,914
<b>Total</b>	<b>\$7,916</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,580	\$38,190	(\$29,144)

# TRF 1996 Net Pension Liability - Unaudited

## RURAL COMMUNITY ACADEMY - 97018

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$35,704)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,477
- Net Difference Between Projected and Actual Investment	75,592
- Change of Assumptions	(8,571)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,640
Pension Expense/Income	10,282
Contributions	(12,526)
Total Activity in FY 2022	73,894
Net Pension Liability as of June 30, 2022	<b>\$38,190</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97019  
 Submission Unit Name: GOODWILL EDUCATION INITIATIVES, INC

Wages: \$7,404,562      Proportionate Share: 0.0018870

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$897,350)	\$1,242,499

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382,841	\$253,026
Net Difference Between Projected and Actual	394,798	0
Change of Assumptions	1,031,260	428,532
Changes in Proportion and Differences Between	137,281	298,641
<b>Total</b>	<b>\$1,946,180</b>	<b>\$980,199</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,230
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$17,986)
<b>Total</b>	<b>\$441,244</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,251

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$84,251
2024	97,202
2025	301
2026	448,639
2027	51,281
Thereafter	284,307
<b>Total</b>	<b>\$965,981</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,955,549	\$1,242,499	(\$948,195)

# TRF 1996 Net Pension Liability - Unaudited

## GOODWILL EDUCATION INITIATIVES, INC - 97019

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$897,350)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,184
- Net Difference Between Projected and Actual Investment	1,989,657
- Change of Assumptions	(78,275)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,290
Pension Expense/Income	441,244
Contributions	(407,251)
Total Activity in FY 2022	2,139,849
Net Pension Liability as of June 30, 2022	<b>\$1,242,499</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97020

Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC

Wages: \$3,109,891      Proportionate Share: 0.0007925

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$396,786)	\$521,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,785	\$106,265
Net Difference Between Projected and Actual	165,807	0
Change of Assumptions	433,107	179,974
Changes in Proportion and Differences Between	64,957	82,095
<b>Total</b>	<b>\$824,656</b>	<b>\$368,334</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,918)
<b>Total</b>	<b>\$190,949</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$171,044

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$41,019
2024	46,459
2025	5,762
2026	194,063
2027	29,016
Thereafter	140,003
<b>Total</b>	<b>\$456,322</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,661,247	\$521,823	(\$398,222)

**TRF 1996 Net Pension Liability - Unaudited**  
**SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE INC - 97020**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$396,786)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,043
- Net Difference Between Projected and Actual Investment	871,015
- Change of Assumptions	(47,991)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,637
Pension Expense/Income	190,949
Contributions	(171,044)
Total Activity in FY 2022	918,609
Net Pension Liability as of June 30, 2022	<b>\$521,823</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97021  
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED SCH

Wages: \$253,537      Proportionate Share: 0.0000646

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$28,892)	\$42,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,106	\$8,662
Net Difference Between Projected and Actual	13,516	0
Change of Assumptions	35,304	14,670
Changes in Proportion and Differences Between	71,191	364,294
<b>Total</b>	<b>\$133,117</b>	<b>\$387,626</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(40,085)
<b>Total</b>	<b>(\$24,364)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,944

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$36,584)
2024	(36,141)
2025	(39,458)
2026	(24,116)
2027	(35,657)
Thereafter	(82,553)
<b>Total</b>	<b>(\$254,509)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$135,415	\$42,536	(\$32,461)

# TRF 1996 Net Pension Liability - Unaudited

## CHARLES A TINDLEY ACCELERATED SCH - 97021

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$28,892)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,647
- Net Difference Between Projected and Actual Investment	64,866
- Change of Assumptions	(1,292)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,515
Pension Expense/Income	(24,364)
Contributions	(13,944)
Total Activity in FY 2022	71,428
Net Pension Liability as of June 30, 2022	<b>\$42,536</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97022  
 Submission Unit Name: JOSHUA ACADEMY INC

Wages: \$1,110,567      Proportionate Share: 0.0002830

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$118,482)	\$186,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,416	\$37,947
Net Difference Between Projected and Actual	59,209	0
Change of Assumptions	154,662	64,268
Changes in Proportion and Differences Between	13,041	33,186
<b>Total</b>	<b>\$284,328</b>	<b>\$135,401</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,933)
<b>Total</b>	<b>\$65,939</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,081

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$12,401
2024	14,343
2025	(189)
2026	67,043
2027	8,328
Thereafter	47,001
<b>Total</b>	<b>\$148,927</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$593,227	\$186,342	(\$142,204)

# TRF 1996 Net Pension Liability - Unaudited

## JOSHUA ACADEMY INC - 97022

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$118,482)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,403
- Net Difference Between Projected and Actual Investment	269,786
- Change of Assumptions	478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,299
Pension Expense/Income	65,939
Contributions	<b>(61,081)</b>
Total Activity in FY 2022	304,824
Net Pension Liability as of June 30, 2022	<b>\$186,342</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97025  
 Submission Unit Name: FOUNTAIN SQUARE ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	5,000	61,228
<b>Total</b>	<b>\$5,000</b>	<b>\$61,228</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,556)
<b>Total</b>	<b>(\$10,556)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$10,556)
2024	(10,556)
2025	(10,556)
2026	(10,560)
2027	(4,695)
Thereafter	(9,305)
<b>Total</b>	<b>(\$56,228)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## FOUNTAIN SQUARE ACADEMY - 97025

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97026  
 Submission Unit Name: 21ST CENTURY CHARTER SCHOOL AT GARY

Wages: \$4,338,972      Proportionate Share: 0.0011058

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$445,598)	\$728,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,348	\$148,276
Net Difference Between Projected and Actual	231,355	0
Change of Assumptions	604,328	251,124
Changes in Proportion and Differences Between	75,862	95,717
<b>Total</b>	<b>\$1,135,893</b>	<b>\$495,117</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$269,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,214)
<b>Total</b>	<b>\$267,899</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$238,644

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$58,698
2024	66,287
2025	9,502
2026	272,226
2027	39,596
Thereafter	194,467
<b>Total</b>	<b>\$640,776</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,317,989	\$728,116	(\$555,651)

# TRF 1996 Net Pension Liability - Unaudited

## 21ST CENTURY CHARTER SCHOOL AT GARY - 97026

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$445,598)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,628
- Net Difference Between Projected and Actual Investment	1,023,316
- Change of Assumptions	15,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,477
Pension Expense/Income	267,899
Contributions	<b>(238,644)</b>
Total Activity in FY 2022	1,173,714
Net Pension Liability as of June 30, 2022	<b>\$728,116</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97028

Submission Unit Name: KENNETH A. CHRISTMON STEMM ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	183	0
<b>Total</b>	\$183	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$46
<b>2024</b>	46
<b>2025</b>	46
<b>2026</b>	45
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$183

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

# TRF 1996 Net Pension Liability - Unaudited

KENNETH A. CHRISTMON STEM ACADEMY - 97028

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97029  
 Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY

Wages: \$1,424,642      Proportionate Share: 0.0003631

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$145,119)	\$239,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,667	\$48,688
Net Difference Between Projected and Actual	75,968	0
Change of Assumptions	198,437	82,459
Changes in Proportion and Differences Between	11,524	43,772
<b>Total</b>	<b>\$359,596</b>	<b>\$174,919</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,787)
<b>Total</b>	<b>\$83,579</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,355

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$14,887
2024	17,379
2025	(1,267)
2026	85,000
2027	10,258
Thereafter	58,420
<b>Total</b>	<b>\$184,677</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$761,134	\$239,084	(\$182,453)

# TRF 1996 Net Pension Liability - Unaudited

## EAST CHICAGO URBAN ENTERPRISE ACADEMY - 97029

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$145,119)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,023
- Net Difference Between Projected and Actual Investment	333,888
- Change of Assumptions	5,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,222
Pension Expense/Income	83,579
Contributions	<b>(78,355)</b>
Total Activity in FY 2022	384,203
Net Pension Liability as of June 30, 2022	<b>\$239,084</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97030  
 Submission Unit Name: CHALLENGE FOUNDATION ACADEMY

Wages: \$2,442,498      Proportionate Share: 0.0006225

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$241,426)	\$409,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,295	\$83,470
Net Difference Between Projected and Actual	130,239	0
Change of Assumptions	340,201	141,368
Changes in Proportion and Differences Between	74,243	96,039
<b>Total</b>	<b>\$670,978</b>	<b>\$320,877</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,032)
<b>Total</b>	<b>\$147,463</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,338

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$29,698
2024	33,970
2025	2,004
2026	149,905
2027	23,900
Thereafter	110,624
<b>Total</b>	<b>\$350,101</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,304,891	\$409,886	(\$312,799)

# TRF 1996 Net Pension Liability - Unaudited

## CHALLENGE FOUNDATION ACADEMY - 97030

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$241,426)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,879
- Net Difference Between Projected and Actual Investment	559,326
- Change of Assumptions	15,614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,368
Pension Expense/Income	147,463
Contributions	<b>(134,338)</b>
Total Activity in FY 2022	651,312
Net Pension Liability as of June 30, 2022	<b>\$409,886</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97033  
 Submission Unit Name: KIPP LEAD COLLEGE PREP CHARTER SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	432	0
<b>Total</b>	<b>\$432</b>	<b>\$0</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$107
2024	107
2025	107
2026	111
2027	0
Thereafter	0
<b>Total</b>	<b>\$432</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## KIPP LEAD COLLEGE PREP CHARTER SCHOOL - 97033

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97034  
 Submission Unit Name: HOPE ACADEMY

Wages: \$349,990      Proportionate Share: 0.0000892

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$55,482)	\$58,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,097	\$11,961
Net Difference Between Projected and Actual	18,662	0
Change of Assumptions	48,748	20,257
Changes in Proportion and Differences Between	12,867	21,453
<b>Total</b>	<b>\$98,374</b>	<b>\$53,671</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,708
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,278)
<b>Total</b>	<b>\$20,430</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,249

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,554
2024	4,166
2025	(415)
2026	20,781
2027	2,311
Thereafter	14,306
<b>Total</b>	<b>\$44,703</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$186,982	\$58,734	(\$44,822)

# TRF 1996 Net Pension Liability - Unaudited

HOPE ACADEMY - 97034

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$55,482)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,446
- Net Difference Between Projected and Actual Investment	117,271
- Change of Assumptions	(13,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	933
Pension Expense/Income	20,430
Contributions	(19,249)
Total Activity in FY 2022	114,216
Net Pension Liability as of June 30, 2022	<b>\$58,734</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97036  
 Submission Unit Name: HERRON HIGH SCHOOL

Wages: \$593,869      Proportionate Share: 0.0001513

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$64,127)	\$99,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,696	\$20,288
Net Difference Between Projected and Actual	31,655	0
Change of Assumptions	82,687	34,360
Changes in Proportion and Differences Between	13,066	21,367
<b>Total</b>	<b>\$158,104</b>	<b>\$76,015</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,821
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,747)
<b>Total</b>	<b>\$35,074</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,663

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,449
2024	7,488
2025	(282)
2026	35,666
2027	5,099
Thereafter	27,669
<b>Total</b>	<b>\$82,089</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$317,157	\$99,624	(\$76,026)

# TRF 1996 Net Pension Liability - Unaudited

HERRON HIGH SCHOOL - 97036

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$64,127)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,079
- Net Difference Between Projected and Actual Investment	145,627
- Change of Assumptions	(339)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,973
Pension Expense/Income	35,074
Contributions	(32,663)
Total Activity in FY 2022	163,751
Net Pension Liability as of June 30, 2022	<b>\$99,624</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97037  
 Submission Unit Name: OPTIONS CHARTER SCHOOL NOBLESVILLE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	52,998	46,598
<b>Total</b>	\$52,998	\$46,598

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$0
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	901
<b>Total</b>	\$901

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$901
<b>2024</b>	901
<b>2025</b>	901
<b>2026</b>	899
<b>2027</b>	752
<b>Thereafter</b>	2,046
<b>Total</b>	\$6,400

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

# TRF 1996 Net Pension Liability - Unaudited

## OPTIONS CHARTER SCHOOL NOBLESVILLE - 97037

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(901)
Pension Expense/Income	901
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97039  
 Submission Unit Name: GEIST MONTESSORI ACADEMY

Wages: \$358,169 Proportionate Share: 0.0000913

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$78,878)	\$60,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,523	\$12,242
Net Difference Between Projected and Actual	19,102	0
Change of Assumptions	49,896	20,734
Changes in Proportion and Differences Between	30,054	16,841
<b>Total</b>	<b>\$117,575</b>	<b>\$49,817</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,583
<b>Total</b>	<b>\$23,802</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,699

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,528
2024	7,154
2025	2,466
2026	24,158
2027	5,297
Thereafter	22,155
<b>Total</b>	<b>\$67,758</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$191,384	\$60,117	(\$45,877)

# TRF 1996 Net Pension Liability - Unaudited

## GEIST MONTESSORI ACADEMY - 97039

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$78,878)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,565
- Net Difference Between Projected and Actual Investment	159,292
- Change of Assumptions	(30,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,266)
Pension Expense/Income	23,802
Contributions	(19,699)
Total Activity in FY 2022	138,995
Net Pension Liability as of June 30, 2022	<b>\$60,117</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97041  
 Submission Unit Name: HOOSIER ACADEMY MUNCIE INC

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$0	\$0
<b>Net Difference Between Projected and Actual</b>	0	0
<b>Change of Assumptions</b>	0	0
<b>Changes in Proportion and Differences Between</b>	245	0
<b>Total</b>	\$245	\$0

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$60
<b>2024</b>	60
<b>2025</b>	60
<b>2026</b>	65
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$245

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

# TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY MUNCIE INC - 97041

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97042  
 Submission Unit Name: RENAISSANCE ACADEMY

Wages: \$650,821      Proportionate Share: 0.0001659

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$68,167)	\$109,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,658	\$22,245
Net Difference Between Projected and Actual	34,710	0
Change of Assumptions	90,666	37,675
Changes in Proportion and Differences Between	10,221	25,477
<b>Total</b>	<b>\$169,255</b>	<b>\$85,397</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,374
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,108)
<b>Total</b>	<b>\$38,266</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,795

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,881
2024	8,020
2025	(499)
2026	38,916
2027	4,381
Thereafter	26,159
<b>Total</b>	<b>\$83,858</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$347,761	\$109,237	(\$83,363)

# TRF 1996 Net Pension Liability - Unaudited

## RENAISSANCE ACADEMY - 97042

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$68,167)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,252
- Net Difference Between Projected and Actual Investment	155,863
- Change of Assumptions	1,258
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,560
Pension Expense/Income	38,266
Contributions	<b>(35,795)</b>
Total Activity in FY 2022	177,404
Net Pension Liability as of June 30, 2022	<b>\$109,237</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97043  
 Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY

Wages: \$2,538,100      Proportionate Share: 0.0006468

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$295,217)	\$425,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131,225	\$86,729
Net Difference Between Projected and Actual	135,323	0
Change of Assumptions	353,481	146,886
Changes in Proportion and Differences Between	59,198	114,375
<b>Total</b>	<b>\$679,227</b>	<b>\$347,990</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,211)
<b>Total</b>	<b>\$149,197</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,596

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$26,832
2024	31,272
2025	(1,943)
2026	151,730
2027	17,885
Thereafter	105,461
<b>Total</b>	<b>\$331,237</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,355,829	\$425,887	(\$325,009)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA MATH AND SCIENCE ACADEMY - 97043

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$295,217)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,790
- Net Difference Between Projected and Actual Investment	660,013
- Change of Assumptions	(17,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,147
Pension Expense/Income	149,197
Contributions	(139,596)
Total Activity in FY 2022	721,104
Net Pension Liability as of June 30, 2022	<b>\$425,887</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97044  
 Submission Unit Name: HOOSIER ACADEMY INC - INDIANAPOLIS

Wages: \$6,646      Proportionate Share: 0.0000017

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$13,906)	\$1,119

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$345	\$228
Net Difference Between Projected and Actual	356	0
Change of Assumptions	929	386
Changes in Proportion and Differences Between	6,510	20,353
<b>Total</b>	<b>\$8,140</b>	<b>\$20,967</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,014)
<b>Total</b>	<b>(\$1,600)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,920)
2024	(1,908)
2025	(1,996)
2026	(1,598)
2027	(1,899)
Thereafter	(3,506)
<b>Total</b>	<b>(\$12,827)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,564	\$1,119	(\$854)

# TRF 1996 Net Pension Liability - Unaudited

HOOSIER ACADEMY INC - INDIANAPOLIS - 97044

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$13,906)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	696
- Net Difference Between Projected and Actual Investment	25,071
- Change of Assumptions	(10,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,234
Pension Expense/Income	(1,600)
Contributions	(366)
Total Activity in FY 2022	15,025
Net Pension Liability as of June 30, 2022	<b>\$1,119</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97045  
 Submission Unit Name: ANDERSON PREPARATORY ACADEMY

Wages: \$1,406,073      Proportionate Share: 0.0003583

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$168,843)	\$235,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,693	\$48,044
Net Difference Between Projected and Actual	74,963	0
Change of Assumptions	195,814	81,369
Changes in Proportion and Differences Between	16,263	94,507
<b>Total</b>	<b>\$359,733</b>	<b>\$223,920</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$10,444)
<b>Total</b>	<b>\$76,754</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,334

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$8,968
2024	11,428
2025	(6,972)
2026	78,168
2027	3,071
Thereafter	41,150
<b>Total</b>	<b>\$135,813</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$751,072	\$235,923	(\$180,041)

# TRF 1996 Net Pension Liability - Unaudited

## ANDERSON PREPARATORY ACADEMY - 97045

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$168,843)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,680
- Net Difference Between Projected and Actual Investment	375,048
- Change of Assumptions	(13,691)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,309
Pension Expense/Income	76,754
Contributions	(77,334)
Total Activity in FY 2022	404,766
Net Pension Liability as of June 30, 2022	<b>\$235,923</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97046  
 Submission Unit Name: BEACON ACADEMY INC

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	99	463
<b>Total</b>	<b>\$99</b>	<b>\$463</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(88)
<b>Total</b>	<b>(88)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$88)
2024	(88)
2025	(88)
2026	(89)
2027	(1)
Thereafter	(10)
<b>Total</b>	<b>(\$364)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

BEACON ACADEMY INC - 97046

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88
Pension Expense/Income	(88)
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97047  
 Submission Unit Name: XAVIER SCHOOL OF EXCELLENCE

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	7,995	64,899
<b>Total</b>	<b>\$7,995</b>	<b>\$64,899</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,977)
<b>Total</b>	<b>(7,977)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(7,977)
2024	(7,977)
2025	(7,977)
2026	(7,973)
2027	(7,632)
Thereafter	(17,368)
<b>Total</b>	<b>(56,904)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

XAVIER SCHOOL OF EXCELLENCE - 97047

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,977
Pension Expense/Income	(7,977)
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97048  
 Submission Unit Name: INTERNATIONAL SCHOOL OF COLUMBUS

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1,322	4,113
<b>Total</b>	<b>\$1,322</b>	<b>\$4,113</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$699)
2024	(699)
2025	(699)
2026	(694)
2027	0
Thereafter	0
<b>Total</b>	<b>(\$2,791)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

INTERNATIONAL SCHOOL OF COLUMBUS - 97048

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97049  
 Submission Unit Name: THE BLOOMINGTON PROJECT SCHOOL

Wages: \$467,160 Proportionate Share: 0.0001191

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$54,637)	\$78,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,163	\$15,970
Net Difference Between Projected and Actual	24,918	0
Change of Assumptions	65,089	27,047
Changes in Proportion and Differences Between	6,761	11,784
<b>Total</b>	<b>\$120,931</b>	<b>\$54,801</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(807)
<b>Total</b>	<b>\$28,178</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,694

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,644
2024	6,461
2025	345
2026	28,647
2027	4,214
Thereafter	20,819
<b>Total</b>	<b>\$66,130</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$249,659	\$78,422	(\$59,846)

# TRF 1996 Net Pension Liability - Unaudited

## THE BLOOMINGTON PROJECT SCHOOL - 97049

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$54,637)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,468
- Net Difference Between Projected and Actual Investment	122,024
- Change of Assumptions	(3,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,506
Pension Expense/Income	28,178
Contributions	(25,694)
Total Activity in FY 2022	133,059
Net Pension Liability as of June 30, 2022	<b>\$78,422</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97051  
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$1,952,604      Proportionate Share: 0.0004976

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$214,648)	\$327,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,955	\$66,723
Net Difference Between Projected and Actual	104,108	0
Change of Assumptions	271,942	113,004
Changes in Proportion and Differences Between	19,242	56,532
<b>Total</b>	<b>\$496,247</b>	<b>\$236,259</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,413)
<b>Total</b>	<b>\$115,685</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,393

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$21,546
2024	24,961
2025	(592)
2026	117,626
2027	14,798
Thereafter	81,649
<b>Total</b>	<b>\$259,988</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,074	\$327,646	(\$250,038)

# TRF 1996 Net Pension Liability - Unaudited

## DISCOVERY CHARTER SCHOOL - 97051

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$214,648)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,171
- Net Difference Between Projected and Actual Investment	485,602
- Change of Assumptions	(3,959)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,188
Pension Expense/Income	115,685
Contributions	(107,393)
Total Activity in FY 2022	542,294
Net Pension Liability as of June 30, 2022	<b>\$327,646</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97052  
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$2,609,874      Proportionate Share: 0.0006651

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$293,808)	\$437,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,938	\$89,183
Net Difference Between Projected and Actual	139,152	0
Change of Assumptions	363,482	151,042
Changes in Proportion and Differences Between	46,267	75,150
<b>Total</b>	<b>\$683,839</b>	<b>\$315,375</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,278)
<b>Total</b>	<b>\$157,584</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,543

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$31,757
2024	36,322
2025	2,167
2026	160,193
2027	22,401
Thereafter	115,624
<b>Total</b>	<b>\$368,464</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,394,189	\$437,936	(\$334,205)

# TRF 1996 Net Pension Liability - Unaudited

## CHARTER SCHOOL OF THE DUNES - 97052

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$293,808)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,990
- Net Difference Between Projected and Actual Investment	661,337
- Change of Assumptions	(10,532)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,908
Pension Expense/Income	157,584
Contributions	(143,543)
Total Activity in FY 2022	731,744
Net Pension Liability as of June 30, 2022	<b>\$437,936</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97053  
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY N

Wages: \$2,950,862      Proportionate Share: 0.0007520

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$356,243)	\$495,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,568	\$100,835
Net Difference Between Projected and Actual	157,333	0
Change of Assumptions	410,974	170,777
Changes in Proportion and Differences Between	59,094	111,614
<b>Total</b>	<b>\$779,969</b>	<b>\$383,226</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,348)
<b>Total</b>	<b>\$175,662</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$162,297

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$33,394
2024	38,555
2025	(61)
2026	178,613
2027	22,841
Thereafter	123,401
<b>Total</b>	<b>\$396,743</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,576,350	\$495,156	(\$377,871)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA MATH & SCIENCE ACADEMY N - 97053

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$356,243)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,568
- Net Difference Between Projected and Actual Investment	790,484
- Change of Assumptions	(30,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,140
Pension Expense/Income	175,662
Contributions	(162,297)
Total Activity in FY 2022	851,399
Net Pension Liability as of June 30, 2022	<b>\$495,156</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97054  
 Submission Unit Name: PARAMOUNT SCHOOL OF EXCELLENCE

Wages: \$231,910      Proportionate Share: 0.0000591

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$36,832)	\$38,915

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,990	\$7,925
Net Difference Between Projected and Actual	12,365	0
Change of Assumptions	32,299	13,421
Changes in Proportion and Differences Between	4,749	40,768
<b>Total</b>	<b>\$61,403</b>	<b>\$62,114</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,383
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(\$5,345)
<b>Total</b>	<b>\$9,038</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,755

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$2,143)
2024	(1,737)
2025	(4,772)
2026	9,272
2027	(1,859)
Thereafter	528
<b>Total</b>	<b>(\$711)</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,886	\$38,915	(\$29,697)

# TRF 1996 Net Pension Liability - Unaudited

## PARAMOUNT SCHOOL OF EXCELLENCE - 97054

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$36,832)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,599
- Net Difference Between Projected and Actual Investment	77,826
- Change of Assumptions	(9,074)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,113
Pension Expense/Income	9,038
Contributions	(12,755)
Total Activity in FY 2022	75,747
Net Pension Liability as of June 30, 2022	<b>\$38,915</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97056  
 Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$1,867,202      Proportionate Share: 0.0004758

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$226,863)	\$313,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,532	\$63,800
Net Difference Between Projected and Actual	99,547	0
Change of Assumptions	260,028	108,053
Changes in Proportion and Differences Between	19,514	68,680
<b>Total</b>	<b>\$475,621</b>	<b>\$240,533</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,979)
<b>Total</b>	<b>\$108,814</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,697

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$18,801
2024	22,066
2025	(2,367)
2026	110,679
2027	12,488
Thereafter	73,421
<b>Total</b>	<b>\$235,088</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$997,377	\$313,291	(\$239,084)

# TRF 1996 Net Pension Liability - Unaudited

## HAMMOND URBAN ACADEMY - 97056

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$226,863)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,179
- Net Difference Between Projected and Actual Investment	502,750
- Change of Assumptions	(20,192)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,300
Pension Expense/Income	108,814
Contributions	(102,697)
Total Activity in FY 2022	540,154
Net Pension Liability as of June 30, 2022	<b>\$313,291</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97057  
 Submission Unit Name: SOUTH BEND CAREER ACADEMY

Wages: \$2,758,148      Proportionate Share: 0.0007029

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$338,814)	\$462,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,607	\$94,251
Net Difference Between Projected and Actual	147,061	0
Change of Assumptions	384,140	159,627
Changes in Proportion and Differences Between	104,587	78,385
<b>Total</b>	<b>\$778,395</b>	<b>\$332,263</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,914
<b>Total</b>	<b>\$175,975</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,698

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$42,996
2024	47,820
2025	11,725
2026	178,725
2027	31,707
Thereafter	133,159
<b>Total</b>	<b>\$446,132</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,473,426	\$462,826	(\$353,199)

# TRF 1996 Net Pension Liability - Unaudited

## SOUTH BEND CAREER ACADEMY - 97057

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$338,814)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,466
- Net Difference Between Projected and Actual Investment	749,235
- Change of Assumptions	(32,615)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,723)
Pension Expense/Income	175,975
Contributions	(151,698)
Total Activity in FY 2022	801,640
Net Pension Liability as of June 30, 2022	<b>\$462,826</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97058  
 Submission Unit Name: GARY MIDDLE COLLEGE INC

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$50,174)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	16,268	24,618
<b>Total</b>	<b>\$16,268</b>	<b>\$24,618</b>

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

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$735)
2024	(735)
2025	(735)
2026	(731)
2027	(1,961)
Thereafter	(3,453)
<b>Total</b>	<b>(\$8,350)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE INC - 97058

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$50,174)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,089
- Net Difference Between Projected and Actual Investment	89,174
- Change of Assumptions	(38,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,277)
Pension Expense/Income	(735)
Contributions	0
Total Activity in FY 2022	50,174
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97060  
 Submission Unit Name: CHARTER SCHOOLS USA

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$44,959)	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	141,801	324,784
<b>Total</b>	<b>\$141,801</b>	<b>\$324,784</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,579)
<b>Total</b>	<b>(19,579)</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$318)

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$19,579)
2024	(19,579)
2025	(19,579)
2026	(19,581)
2027	(25,278)
Thereafter	(79,387)
<b>Total</b>	<b>(\$182,983)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 97060

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$44,959)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,872
- Net Difference Between Projected and Actual Investment	79,906
- Change of Assumptions	(34,120)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,562
Pension Expense/Income	(19,579)
Contributions	318
Total Activity in FY 2022	44,959
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97061  
 Submission Unit Name: THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	83,041	175,701
<b>Total</b>	<b>\$83,041</b>	<b>\$175,701</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,624)
<b>Total</b>	<b>(\$9,624)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$9,624)
2024	(9,624)
2025	(9,624)
2026	(9,620)
2027	(17,387)
Thereafter	(36,781)
<b>Total</b>	<b>(\$92,660)</b>

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

**TRF 1996 Net Pension Liability - Unaudited**  
**THEODORE ROOSEVELT COLLEGE AND CAREER ACADEMY - 97061**

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,624
Pension Expense/Income	(9,624)
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97062  
 Submission Unit Name: ED POWER

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	51,952	107,051
<b>Total</b>	<b>\$51,952</b>	<b>\$107,051</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,244)
<b>Total</b>	<b>(\$6,244)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$6,244)
2024	(6,244)
2025	(6,244)
2026	(6,240)
2027	(11,062)
Thereafter	(19,065)
<b>Total</b>	<b>(\$55,099)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

ED POWER - 97062

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97063  
 Submission Unit Name: THUR GOOD MARSHALL LEADERSHIP ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	11,217	27,839
<b>Total</b>	<b>\$11,217</b>	<b>\$27,839</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,486)
<b>Total</b>	<b>(\$1,486)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,486)
2024	(1,486)
2025	(1,486)
2026	(1,481)
2027	(3,307)
Thereafter	(7,376)
<b>Total</b>	<b>(\$16,622)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

THUR GOOD MARSHALL LEADERSHIP ACADEMY - 97063

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97064  
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES

Wages: \$1,533,730 Proportionate Share: 0.0003909

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$155,031)	\$257,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,307	\$52,415
Net Difference Between Projected and Actual	81,784	0
Change of Assumptions	213,630	88,772
Changes in Proportion and Differences Between	67,948	29,200
<b>Total</b>	<b>\$442,669</b>	<b>\$170,387</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,093
<b>Total</b>	<b>\$101,224</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,488

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$27,273
2024	29,956
2025	9,882
2026	102,752
2027	20,406
Thereafter	82,013
<b>Total</b>	<b>\$272,282</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$819,409	\$257,389	(\$196,423)

# TRF 1996 Net Pension Liability - Unaudited

## PHALEN LEADERSHIP ACADEMIES - 97064

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$155,031)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,348
- Net Difference Between Projected and Actual Investment	357,321
- Change of Assumptions	7,204
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(189)
Pension Expense/Income	101,224
Contributions	(86,488)
Total Activity in FY 2022	412,420
Net Pension Liability as of June 30, 2022	<b>\$257,389</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97065  
 Submission Unit Name: INSPIRE ACADEMY

Wages: \$69,384      Proportionate Share: 0.0000177

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$6,295)	\$11,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,591	\$2,373
Net Difference Between Projected and Actual	3,703	0
Change of Assumptions	9,673	4,020
Changes in Proportion and Differences Between	10,798	12,147
<b>Total</b>	<b>\$27,765</b>	<b>\$18,540</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	199
<b>Total</b>	<b>\$4,507</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,816

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,156
2024	1,277
2025	369
2026	4,566
2027	312
Thereafter	1,545
<b>Total</b>	<b>\$9,225</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,103	\$11,655	(\$8,894)

# TRF 1996 Net Pension Liability - Unaudited

## INSPIRE ACADEMY - 97065

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$6,295)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,480
- Net Difference Between Projected and Actual Investment	14,891
- Change of Assumptions	875
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13
Pension Expense/Income	4,507
Contributions	<b>(3,816)</b>
Total Activity in FY 2022	17,950
Net Pension Liability as of June 30, 2022	<b>\$11,655</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97066  
 Submission Unit Name: INDIANA MATH & SCIENCE ACADEMY SOUTH

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	109,487	147,022
<b>Total</b>	<b>\$109,487</b>	<b>\$147,022</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,422)
<b>Total</b>	<b>(\$3,422)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,422)
2024	(3,422)
2025	(3,422)
2026	(3,430)
2027	(8,609)
Thereafter	(15,230)
<b>Total</b>	<b>(\$37,535)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA MATH & SCIENCE ACADEMY SOUTH - 97066

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,422
Pension Expense/Income	(3,422)
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97067  
 Submission Unit Name: CARPE DIEM INDIANA INC.

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	7,369	16,017
<b>Total</b>	<b>\$7,369</b>	<b>\$16,017</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,097)
<b>Total</b>	<b>(\$1,097)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$1,097)
2024	(1,097)
2025	(1,097)
2026	(1,097)
2027	(1,097)
Thereafter	(3,163)
<b>Total</b>	<b>(\$8,648)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

CARPE DIEM INDIANA INC. - 97067

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97068  
 Submission Unit Name: INDIANA COLLEGE PREPARATORY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	45,836	82,665
<b>Total</b>	<b>\$45,836</b>	<b>\$82,665</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,172)
<b>Total</b>	<b>(5,172)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(5,172)
2024	(5,172)
2025	(5,172)
2026	(5,172)
2027	(5,172)
Thereafter	(10,969)
<b>Total</b>	<b>(36,829)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA COLLEGE PREPARATORY SCHOOL - 97068

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97069  
 Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$1,833,088      Proportionate Share: 0.0004671

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$217,138)	\$307,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,767	\$62,633
Net Difference Between Projected and Actual	97,727	0
Change of Assumptions	255,274	106,077
Changes in Proportion and Differences Between	75,047	37,043
<b>Total</b>	<b>\$522,815</b>	<b>\$205,753</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,123
<b>Total</b>	<b>\$118,799</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,819

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$30,432
2024	33,638
2025	9,652
2026	120,630
2027	24,138
Thereafter	98,572
<b>Total</b>	<b>\$317,062</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$979,140	\$307,563	(\$234,712)

# TRF 1996 Net Pension Liability - Unaudited

## DUGGER UNION COMMUNITY SCHOOLS - 97069

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$217,138)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,176
- Net Difference Between Projected and Actual Investment	483,646
- Change of Assumptions	(15,590)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,511)
Pension Expense/Income	118,799
Contributions	(100,819)
Total Activity in FY 2022	524,701
Net Pension Liability as of June 30, 2022	<b>\$307,563</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97070  
 Submission Unit Name: ALTERNATIVE IN EDUCATION

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	15,895	42,688
<b>Total</b>	<b>\$15,895</b>	<b>\$42,688</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,390)
<b>Total</b>	<b>(\$3,390)</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	(\$3,390)
2024	(3,390)
2025	(3,390)
2026	(3,390)
2027	(3,390)
Thereafter	(9,843)
<b>Total</b>	<b>(\$26,793)</b>

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

# TRF 1996 Net Pension Liability - Unaudited

## ALTERNATIVE IN EDUCATION - 97070

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,390
Pension Expense/Income	(3,390)
Contributions	0
Total Activity in FY 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97071  
 Submission Unit Name: PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103

Wages: \$2,271,307      Proportionate Share: 0.0005788

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$204,688)	\$381,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,429	\$77,611
Net Difference Between Projected and Actual	121,096	0
Change of Assumptions	316,319	131,444
Changes in Proportion and Differences Between	83,320	39,180
<b>Total</b>	<b>\$638,164</b>	<b>\$248,235</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,949
<b>Total</b>	<b>\$146,809</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,922

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,308
2024	41,281
2025	11,558
2026	149,075
2027	29,509
Thereafter	121,198
<b>Total</b>	<b>\$389,929</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,213,286	\$381,112	(\$290,840)

**TRF 1996 Net Pension Liability - Unaudited**  
**PHALEN LEADERSHIP ACADEMIES FRANCIS SCOTT KEY #103 - 97071**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$204,688)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,342
- Net Difference Between Projected and Actual Investment	484,889
- Change of Assumptions	29,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,147
Pension Expense/Income	146,809
Contributions	<b>(124,922)</b>
Total Activity in FY 2022	585,800
Net Pension Liability as of June 30, 2022	<b>\$381,112</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97072  
 Submission Unit Name: GOODWILL LEADS INC

Wages: \$1,279,215      Proportionate Share: 0.0003260

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$153,528)	\$214,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,140	\$43,713
Net Difference Between Projected and Actual	68,206	0
Change of Assumptions	178,161	74,034
Changes in Proportion and Differences Between	62,775	30,645
<b>Total</b>	<b>\$375,282</b>	<b>\$148,392</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,337
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,639
<b>Total</b>	<b>\$83,976</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,357

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$22,300
2024	24,538
2025	7,797
2026	85,252
2027	17,908
Thereafter	69,095
<b>Total</b>	<b>\$226,890</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$683,365	\$214,655	(\$163,811)

# TRF 1996 Net Pension Liability - Unaudited

GOODWILL LEADS INC - 97072

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$153,528)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,820
- Net Difference Between Projected and Actual Investment	341,071
- Change of Assumptions	(12,386)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,941)
Pension Expense/Income	83,976
Contributions	(70,357)
Total Activity in FY 2022	368,183
Net Pension Liability as of June 30, 2022	<b>\$214,655</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97073  
 Submission Unit Name: ENLACE ACADEMY

Wages: \$248,216      Proportionate Share: 0.0000633

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$68,214)	\$41,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,843	\$8,488
Net Difference Between Projected and Actual	13,244	0
Change of Assumptions	34,594	14,375
Changes in Proportion and Differences Between	24,583	22,406
<b>Total</b>	<b>\$85,264</b>	<b>\$45,269</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	281
<b>Total</b>	<b>\$15,686</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,239

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,710
2024	4,144
2025	893
2026	15,933
2027	2,857
Thereafter	12,458
<b>Total</b>	<b>\$39,995</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$132,690	\$41,680	(\$31,807)

# TRF 1996 Net Pension Liability - Unaudited

## ENLACE ACADEMY - 97073

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$68,214)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,195
- Net Difference Between Projected and Actual Investment	134,480
- Change of Assumptions	(31,549)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,679)
Pension Expense/Income	15,686
Contributions	(10,239)
Total Activity in FY 2022	109,894
Net Pension Liability as of June 30, 2022	<b>\$41,680</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97074  
 Submission Unit Name: NORTHERN RUSH COUNTY SCHOOLS

Wages: \$503,359      Proportionate Share: 0.0001283

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$65,160)	\$84,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,030	\$17,204
Net Difference Between Projected and Actual	26,843	0
Change of Assumptions	70,117	29,137
Changes in Proportion and Differences Between	41,094	52,152
<b>Total</b>	<b>\$164,084</b>	<b>\$98,493</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,108)
<b>Total</b>	<b>\$29,116</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,684

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$4,844
2024	5,725
2025	(864)
2026	29,619
2027	3,115
Thereafter	23,152
<b>Total</b>	<b>\$65,591</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,944	\$84,479	(\$64,469)

# TRF 1996 Net Pension Liability - Unaudited

## NORTHERN RUSH COUNTY SCHOOLS - 97074

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$65,160)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,539
- Net Difference Between Projected and Actual Investment	142,652
- Change of Assumptions	(8,470)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,486
Pension Expense/Income	29,116
Contributions	(27,684)
Total Activity in FY 2022	149,639
Net Pension Liability as of June 30, 2022	<b>\$84,479</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97075  
 Submission Unit Name: GLOBAL PREPARATORY ACADEMY

Wages: \$142,304 Proportionate Share: 0.0000363

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$18,369)	\$23,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,365	\$4,867
Net Difference Between Projected and Actual	7,595	0
Change of Assumptions	19,838	8,244
Changes in Proportion and Differences Between	13,761	11,295
<b>Total</b>	<b>\$48,559</b>	<b>\$24,406</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,834
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	208
<b>Total</b>	<b>\$9,042</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,827

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,176
2024	2,425
2025	561
2026	9,185
2027	1,687
Thereafter	8,119
<b>Total</b>	<b>\$24,153</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,092	\$23,902	(\$18,240)

# TRF 1996 Net Pension Liability - Unaudited

## GLOBAL PREPARATORY ACADEMY - 97075

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$18,369)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,263
- Net Difference Between Projected and Actual Investment	40,242
- Change of Assumptions	(2,346)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103)
Pension Expense/Income	9,042
Contributions	(7,827)
Total Activity in FY 2022	42,271
Net Pension Liability as of June 30, 2022	<b>\$23,902</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97076  
 Submission Unit Name: SEVEN OAKS CLASSICAL SCHOOLS

Wages: \$90,658      Proportionate Share: 0.0000231

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	(\$16,302)	\$15,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$4,687	\$3,097
<b>Net Difference Between Projected and Actual</b>	4,833	0
<b>Change of Assumptions</b>	12,624	5,246
<b>Changes in Proportion and Differences Between</b>	9,617	6,237
<b>Total</b>	\$31,761	\$14,580

<b>Pension Expense/(Income)</b>	
<b>Proportionate Share of Plan Pension Expense</b>	\$5,622
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	480
<b>Total</b>	\$6,102

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,986

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$1,733
<b>2024</b>	1,891
<b>2025</b>	705
<b>2026</b>	6,193
<b>2027</b>	1,421
<b>Thereafter</b>	5,238
<b>Total</b>	\$17,181

<b>Discount Rate Sensitivity - Liability/(Asset)</b>		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$48,422	\$15,210	(\$11,607)

# TRF 1996 Net Pension Liability - Unaudited

## SEVEN OAKS CLASSICAL SCHOOLS - 97076

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$16,302)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,269
- Net Difference Between Projected and Actual Investment	33,806
- Change of Assumptions	(4,994)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(685)
Pension Expense/Income	6,102
Contributions	(4,986)
Total Activity in FY 2022	31,512
Net Pension Liability as of June 30, 2022	<b>\$15,210</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97078  
 Submission Unit Name: COLD SPRING SCHOOL INC

Wages: \$1,611,078      Proportionate Share: 0.0004106

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$195,950)	\$270,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,304	\$55,057
Net Difference Between Projected and Actual	85,906	0
Change of Assumptions	224,396	93,246
Changes in Proportion and Differences Between	82,222	36,943
<b>Total</b>	<b>\$475,828</b>	<b>\$185,246</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,926
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,647
<b>Total</b>	<b>\$105,573</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,609

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$27,894
2024	30,712
2025	9,627
2026	107,182
2027	22,361
Thereafter	92,806
<b>Total</b>	<b>\$290,582</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$860,704	\$270,360	(\$206,322)

# TRF 1996 Net Pension Liability - Unaudited

## COLD SPRING SCHOOL INC - 97078

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$195,950)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,407
- Net Difference Between Projected and Actual Investment	434,168
- Change of Assumptions	(17,558)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,671)
Pension Expense/Income	105,573
Contributions	(88,609)
Total Activity in FY 2022	466,310
Net Pension Liability as of June 30, 2022	<b>\$270,360</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97079  
 Submission Unit Name: STEEL CITY ACADEMY

Wages: \$102,505      Proportionate Share: 0.0000261

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$13,201)	\$17,186

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,295	\$3,500
Net Difference Between Projected and Actual	5,461	0
Change of Assumptions	14,264	5,927
Changes in Proportion and Differences Between	5,885	7,919
<b>Total</b>	<b>\$30,905</b>	<b>\$17,346</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(158)
<b>Total</b>	<b>\$6,194</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,256
2024	1,435
2025	95
2026	6,296
2027	904
Thereafter	3,573
<b>Total</b>	<b>\$13,559</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,711	\$17,186	(\$13,115)

# TRF 1996 Net Pension Liability - Unaudited

STEEL CITY ACADEMY - 97079

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$13,201)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,345
- Net Difference Between Projected and Actual Investment	28,923
- Change of Assumptions	(1,681)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,960)
Pension Expense/Income	6,194
Contributions	(434)
Total Activity in FY 2022	30,387
Net Pension Liability as of June 30, 2022	<b>\$17,186</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97080  
 Submission Unit Name: INSIGHT SCHOOL OF INDIANA

Wages: \$805,277      Proportionate Share: 0.0002052

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$117,495)	\$135,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,632	\$27,515
Net Difference Between Projected and Actual	42,932	0
Change of Assumptions	112,143	46,600
Changes in Proportion and Differences Between	62,003	41,009
<b>Total</b>	<b>\$258,710</b>	<b>\$115,124</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,705
<b>Total</b>	<b>\$52,643</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,290

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$13,823
2024	15,231
2025	4,694
2026	53,447
2027	11,058
Thereafter	45,333
<b>Total</b>	<b>\$143,586</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$430,142	\$135,114	(\$103,111)

# TRF 1996 Net Pension Liability - Unaudited

INSIGHT SCHOOL OF INDIANA - 97080

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$117,495)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,010
- Net Difference Between Projected and Actual Investment	251,756
- Change of Assumptions	(23,625)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,885)
Pension Expense/Income	52,643
Contributions	(44,290)
Total Activity in FY 2022	252,609
Net Pension Liability as of June 30, 2022	<b>\$135,114</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97081  
 Submission Unit Name: PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS

Wages: \$1,610,834      Proportionate Share: 0.0004105

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$144,273)	\$270,294

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,284	\$55,044
Net Difference Between Projected and Actual	85,885	0
Change of Assumptions	224,341	93,223
Changes in Proportion and Differences Between	63,737	20,586
<b>Total</b>	<b>\$457,247</b>	<b>\$168,853</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,225
<b>Total</b>	<b>\$106,126</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,596

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$28,467
2024	31,284
2025	10,204
2026	107,735
2027	22,935
Thereafter	87,769
<b>Total</b>	<b>\$288,394</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$860,494	\$270,294	(\$206,271)

**TRF 1996 Net Pension Liability - Unaudited**  
**PURDUE POLYTECHNIC HIGH SCHOOL INDIANAPOLIS - 97081**

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$144,273)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,248
- Net Difference Between Projected and Actual Investment	342,302
- Change of Assumptions	21,628
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	<b>(1,141)</b>
Pension Expense/Income	106,126
Contributions	<b>(88,596)</b>
Total Activity in FY 2022	414,567
Net Pension Liability as of June 30, 2022	<b>\$270,294</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97082  
 Submission Unit Name: KINDEZI ACADEMY

Wages: \$108,753      Proportionate Share: 0.0000277

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$20,154)	\$18,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,620	\$3,714
Net Difference Between Projected and Actual	5,795	0
Change of Assumptions	15,138	6,291
Changes in Proportion and Differences Between	8,828	6,256
<b>Total</b>	<b>\$35,381</b>	<b>\$16,261</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,741
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	254
<b>Total</b>	<b>\$6,995</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,982

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,754
2024	1,944
2025	521
2026	7,103
2027	1,381
Thereafter	6,417
<b>Total</b>	<b>\$19,120</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,065	\$18,239	(\$13,919)

# TRF 1996 Net Pension Liability - Unaudited

KINDEZI ACADEMY - 97082

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$20,154)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,746
- Net Difference Between Projected and Actual Investment	41,615
- Change of Assumptions	(6,449)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(532)
Pension Expense/Income	6,995
Contributions	(5,982)
Total Activity in FY 2022	38,393
Net Pension Liability as of June 30, 2022	<b>\$18,239</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97083  
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$1,956,656      Proportionate Share: 0.0004986

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$255,473)	\$328,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,158	\$66,857
Net Difference Between Projected and Actual	104,317	0
Change of Assumptions	272,489	113,231
Changes in Proportion and Differences Between	119,802	57,145
<b>Total</b>	<b>\$597,766</b>	<b>\$237,233</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,068
<b>Total</b>	<b>\$131,410</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,616

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$37,083
2024	40,505
2025	14,901
2026	133,363
2027	30,365
Thereafter	104,316
<b>Total</b>	<b>\$360,533</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,045,170	\$328,304	(\$250,540)

# TRF 1996 Net Pension Liability - Unaudited

## EDISON SCHOOL OF THE ARTS - 97083

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$255,473)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,940
- Net Difference Between Projected and Actual Investment	558,369
- Change of Assumptions	(34,622)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,704)
Pension Expense/Income	131,410
Contributions	(107,616)
Total Activity in FY 2022	583,777
Net Pension Liability as of June 30, 2022	<b>\$328,304</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97084  
 Submission Unit Name: IGNITE ACHEIVEMENT ACADEMY

Wages: \$49,820 Proportionate Share: 0.0000127

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$20,389)	\$8,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,577	\$1,703
Net Difference Between Projected and Actual	2,657	0
Change of Assumptions	6,941	2,884
Changes in Proportion and Differences Between	51,946	55,492
<b>Total</b>	<b>\$64,121</b>	<b>\$60,079</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	507
<b>Total</b>	<b>\$3,598</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,740

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,197
2024	1,284
2025	632
2026	3,649
2027	1,026
Thereafter	(3,746)
<b>Total</b>	<b>\$4,042</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,622	\$8,362	(\$6,382)

# TRF 1996 Net Pension Liability - Unaudited

## IGNITE ACHEIVEMENT ACADEMY - 97084

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$20,389)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,723
- Net Difference Between Projected and Actual Investment	38,894
- Change of Assumptions	(11,416)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,308)
Pension Expense/Income	3,598
Contributions	(2,740)
Total Activity in FY 2022	28,751
Net Pension Liability as of June 30, 2022	<b>\$8,362</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97085  
 Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$2,147,542      Proportionate Share: 0.0005473

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$264,258)	\$360,371

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,038	\$73,387
Net Difference Between Projected and Actual	114,506	0
Change of Assumptions	299,104	124,290
Changes in Proportion and Differences Between	121,640	54,186
<b>Total</b>	<b>\$646,288</b>	<b>\$251,863</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,593
<b>Total</b>	<b>\$143,787</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,115

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$40,246
2024	44,003
2025	15,898
2026	145,931
2027	32,872
Thereafter	115,475
<b>Total</b>	<b>\$394,425</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,147,256	\$360,371	(\$275,012)

# TRF 1996 Net Pension Liability - Unaudited

NEAR EAST SIDE INNOVATION SCHOOL CORP - 97085

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$264,258)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,656
- Net Difference Between Projected and Actual Investment	584,172
- Change of Assumptions	(25,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,138)
Pension Expense/Income	143,787
Contributions	(118,115)
Total Activity in FY 2022	624,629
Net Pension Liability as of June 30, 2022	<b>\$360,371</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97086  
 Submission Unit Name: OTWELL MILLER ACADEMY, INC

Wages: \$307,858      Proportionate Share: 0.0000785

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$45,570)	\$51,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,926	\$10,526
Net Difference Between Projected and Actual	16,424	0
Change of Assumptions	42,901	17,827
Changes in Proportion and Differences Between	21,071	8,744
<b>Total</b>	<b>\$96,322</b>	<b>\$37,097</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,833
<b>Total</b>	<b>\$20,937</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,931

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,086
2024	6,625
2025	2,594
2026	21,245
2027	5,028
Thereafter	17,647
<b>Total</b>	<b>\$59,225</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,553	\$51,688	(\$39,445)

# TRF 1996 Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY, INC - 97086

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$45,570)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,298
- Net Difference Between Projected and Actual Investment	97,415
- Change of Assumptions	(9,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,952)
Pension Expense/Income	20,937
Contributions	(16,931)
Total Activity in FY 2022	97,258
Net Pension Liability as of June 30, 2022	<b>\$51,688</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97087  
 Submission Unit Name: CANAAN COMMUNITY ACADEMY

Wages: \$84,005      Proportionate Share: 0.0000214

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$20,295)	\$14,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,342	\$2,870
Net Difference Between Projected and Actual	4,477	0
Change of Assumptions	11,695	4,860
Changes in Proportion and Differences Between	10,835	7,425
<b>Total</b>	<b>\$31,349</b>	<b>\$15,155</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	552
<b>Total</b>	<b>\$5,760</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,620

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,709
2024	1,856
2025	757
2026	5,842
2027	1,421
Thereafter	4,609
<b>Total</b>	<b>\$16,194</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,859	\$14,091	(\$10,753)

# TRF 1996 Net Pension Liability - Unaudited

## CANAAN COMMUNITY ACADEMY - 97087

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$20,295)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,317
- Net Difference Between Projected and Actual Investment	40,547
- Change of Assumptions	(8,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,051)
Pension Expense/Income	5,760
Contributions	(4,620)
Total Activity in FY 2022	34,386
Net Pension Liability as of June 30, 2022	<b>\$14,091</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97088  
 Submission Unit Name: TRIVAL ACADEMY: INDY

Wages: \$506,686      Proportionate Share: 0.0001291

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$44,818)	\$85,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,192	\$17,311
Net Difference Between Projected and Actual	27,010	0
Change of Assumptions	70,554	29,318
Changes in Proportion and Differences Between	24,039	6,619
<b>Total</b>	<b>\$147,795</b>	<b>\$53,248</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,222
<b>Total</b>	<b>\$33,640</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,868

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$9,217
2024	10,103
2025	3,473
2026	34,146
2027	7,477
Thereafter	30,131
<b>Total</b>	<b>\$94,547</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$270,621	\$85,006	(\$64,871)

# TRF 1996 Net Pension Liability - Unaudited

TRIVAL ACADEMY: INDY - 97088

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$44,818)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,748
- Net Difference Between Projected and Actual Investment	106,665
- Change of Assumptions	7,223
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(584)
Pension Expense/Income	33,640
Contributions	(27,868)
Total Activity in FY 2022	129,824
Net Pension Liability as of June 30, 2022	<b>\$85,006</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97090  
 Submission Unit Name: SUPER SCHOOL INC

Wages: \$1,489,688      Proportionate Share: 0.0003796

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$201,353)	\$249,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,014	\$50,900
Net Difference Between Projected and Actual	79,420	0
Change of Assumptions	207,454	86,206
Changes in Proportion and Differences Between	97,709	42,496
<b>Total</b>	<b>\$461,597</b>	<b>\$179,602</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,701
<b>Total</b>	<b>\$100,082</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,933

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$28,268
2024	30,873
2025	11,380
2026	101,569
2027	23,153
Thereafter	86,752
<b>Total</b>	<b>\$281,995</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$795,721	\$249,948	(\$190,744)

# TRF 1996 Net Pension Liability - Unaudited

SUPER SCHOOL INC - 97090

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$201,353)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,500
- Net Difference Between Projected and Actual Investment	437,284
- Change of Assumptions	(31,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,073)
Pension Expense/Income	100,082
Contributions	(81,933)
Total Activity in FY 2022	451,301
Net Pension Liability as of June 30, 2022	<b>\$249,948</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97091  
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$395,253      Proportionate Share: 0.0001007

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$14,658)	\$66,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,430	\$13,503
Net Difference Between Projected and Actual	21,068	0
Change of Assumptions	55,033	22,869
Changes in Proportion and Differences Between	14,386	14,054
<b>Total</b>	<b>\$110,917</b>	<b>\$50,426</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	82
<b>Total</b>	<b>\$24,589</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,739

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$5,536
2024	6,227
2025	1,056
2026	24,981
2027	4,179
Thereafter	18,512
<b>Total</b>	<b>\$60,491</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$211,088	\$66,306	(\$50,601)

# TRF 1996 Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 97091

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$14,658)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,537
- Net Difference Between Projected and Actual Investment	47,119
- Change of Assumptions	21,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,417
Pension Expense/Income	24,589
Contributions	<b>(21,739)</b>
Total Activity in FY 2022	80,964
Net Pension Liability as of June 30, 2022	<b>\$66,306</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97092  
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$170,636      Proportionate Share: 0.0000435

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$16,772)	\$28,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,825	\$5,833
Net Difference Between Projected and Actual	9,101	0
Change of Assumptions	23,773	9,879
Changes in Proportion and Differences Between	5,513	2,008
<b>Total</b>	<b>\$47,212</b>	<b>\$17,720</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	458
<b>Total</b>	<b>\$11,044</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,385

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$2,812
2024	3,110
2025	877
2026	11,212
2027	2,226
Thereafter	9,255
<b>Total</b>	<b>\$29,492</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,185	\$28,643	(\$21,858)

# TRF 1996 Net Pension Liability - Unaudited

## INVENT LEARNING HUB - 97092

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$16,772)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,690
- Net Difference Between Projected and Actual Investment	38,909
- Change of Assumptions	1,166
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9)
Pension Expense/Income	11,044
Contributions	(9,385)
Total Activity in FY 2022	45,415
Net Pension Liability as of June 30, 2022	<b>\$28,643</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97093  
 Submission Unit Name: DYNAMIC MINDS ACADEMY

Wages: \$228,315      Proportionate Share: 0.0000582

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$28,610)	\$38,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,808	\$7,804
Net Difference Between Projected and Actual	12,177	0
Change of Assumptions	31,807	13,217
Changes in Proportion and Differences Between	8,888	2,550
<b>Total</b>	<b>\$64,680</b>	<b>\$23,571</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,164
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	830
<b>Total</b>	<b>\$14,994</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,557

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,984
2024	4,384
2025	1,395
2026	15,223
2027	3,200
Thereafter	12,923
<b>Total</b>	<b>\$41,109</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,999	\$38,322	(\$29,245)

# TRF 1996 Net Pension Liability - Unaudited

## DYNAMIC MINDS ACADEMY - 97093

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$28,610)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,196
- Net Difference Between Projected and Actual Investment	63,026
- Change of Assumptions	(3,122)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(605)
Pension Expense/Income	14,994
Contributions	(12,557)
Total Activity in FY 2022	66,932
Net Pension Liability as of June 30, 2022	<b>\$38,322</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97094  
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$723,996      Proportionate Share: 0.0001845

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$56,187)	\$121,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,432	\$24,739
Net Difference Between Projected and Actual	38,601	0
Change of Assumptions	100,831	41,899
Changes in Proportion and Differences Between	23,631	185
<b>Total</b>	<b>\$200,495</b>	<b>\$66,823</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,758
<b>Total</b>	<b>\$47,659</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,820

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$12,754
2024	14,020
2025	4,546
2026	48,381
2027	10,268
Thereafter	43,703
<b>Total</b>	<b>\$133,672</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$386,751	\$121,484	(\$92,709)

# TRF 1996 Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 97094

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$56,187)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,032
- Net Difference Between Projected and Actual Investment	138,462
- Change of Assumptions	16,291
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47
Pension Expense/Income	47,659
Contributions	<b>(39,820)</b>
Total Activity in FY 2022	177,671
Net Pension Liability as of June 30, 2022	<b>\$121,484</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97095  
 Submission Unit Name: PHALEN LEADERSHIP ACADAMIES - LOUIS B RUSSEL JR #48

Wages: \$591,052      Proportionate Share: 0.0001506

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$88,509)	\$99,163

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,554	\$20,194
Net Difference Between Projected and Actual	31,509	0
Change of Assumptions	82,304	34,201
Changes in Proportion and Differences Between	33,963	3,587
<b>Total</b>	<b>\$178,330</b>	<b>\$57,982</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,651
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,606
<b>Total</b>	<b>\$40,257</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,508

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$11,764
2024	12,798
2025	5,064
2026	40,846
2027	9,735
Thereafter	40,141
<b>Total</b>	<b>\$120,348</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$315,689	\$99,163	(\$75,675)

# TRF 1996 Net Pension Liability - Unaudited

## PHALEN LEADERSHIP ACADAMIES - LOUIS B RUSSEL JR #48 - 97095

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$88,509)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,046
- Net Difference Between Projected and Actual Investment	188,816
- Change of Assumptions	(19,067)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,872)
Pension Expense/Income	40,257
Contributions	(32,508)
Total Activity in FY 2022	187,672
Net Pension Liability as of June 30, 2022	<b>\$99,163</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97096  
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC,

Wages: \$1,214,802      Proportionate Share: 0.0003096

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$165,649)	\$203,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,813	\$41,514
Net Difference Between Projected and Actual	64,774	0
Change of Assumptions	169,199	70,309
Changes in Proportion and Differences Between	63,684	4,001
<b>Total</b>	<b>\$360,470</b>	<b>\$115,824</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,076
<b>Total</b>	<b>\$82,422</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,815

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$23,850
2024	25,975
2025	10,076
2026	83,634
2027	19,678
Thereafter	81,433
<b>Total</b>	<b>\$244,646</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$648,987	\$203,857	(\$155,570)

# TRF 1996 Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC, - 97096

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$165,649)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,198
- Net Difference Between Projected and Actual Investment	359,181
- Change of Assumptions	(26,822)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,658)
Pension Expense/Income	82,422
Contributions	(66,815)
Total Activity in FY 2022	369,506
Net Pension Liability as of June 30, 2022	<b>\$203,857</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97097  
 Submission Unit Name: INDIANAPOLIS (INDY) STEAM ACADEMY

Wages: \$198,138      Proportionate Share: 0.0000505

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$10,194)	\$33,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,246	\$6,771
Net Difference Between Projected and Actual	10,566	0
Change of Assumptions	27,599	11,468
Changes in Proportion and Differences Between	4,801	30
<b>Total</b>	<b>\$53,212</b>	<b>\$18,269</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,290
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	554
<b>Total</b>	<b>\$12,844</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,898

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$3,293
2024	3,640
2025	1,046
2026	13,045
2027	2,613
Thereafter	11,306
<b>Total</b>	<b>\$34,943</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$105,859	\$33,252	(\$25,376)

# TRF 1996 Net Pension Liability - Unaudited

## INDIANAPOLIS (INDY) STEAM ACADEMY - 97097

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$10,194)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,900
- Net Difference Between Projected and Actual Investment	28,685
- Change of Assumptions	8,394
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	521
Pension Expense/Income	12,844
Contributions	(10,898)
Total Activity in FY 2022	43,446
Net Pension Liability as of June 30, 2022	<b>\$33,252</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97098  
 Submission Unit Name: VANGUARD COLLEGIATE OF INDIANAPOLIS

Wages: \$397,720 Proportionate Share: 0.0001014

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$51,348)	\$66,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,572	\$13,597
Net Difference Between Projected and Actual	21,215	0
Change of Assumptions	55,416	23,028
Changes in Proportion and Differences Between	19,285	14,419
<b>Total</b>	<b>\$116,488</b>	<b>\$51,044</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	583
<b>Total</b>	<b>\$25,260</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,033

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$6,076
2024	6,772
2025	1,565
2026	25,656
2027	4,709
Thereafter	20,666
<b>Total</b>	<b>\$65,444</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$212,556	\$66,767	(\$50,952)

# TRF 1996 Net Pension Liability - Unaudited

VANGUARD COLLEGIATE OF INDIANAPOLIS - 97098

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$51,348)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,113
- Net Difference Between Projected and Actual Investment	112,476
- Change of Assumptions	(6,580)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,121)
Pension Expense/Income	25,260
Contributions	(21,033)
Total Activity in FY 2022	118,115
Net Pension Liability as of June 30, 2022	<b>\$66,767</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97099  
 Submission Unit Name: LAWRENCE COUNTY INDEPENDENT SCHOOLS

Wages: \$65,002      Proportionate Share: 0.0000166

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$10,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,368	\$2,226
Net Difference Between Projected and Actual	3,473	0
Change of Assumptions	9,072	3,770
Changes in Proportion and Differences Between	422	2,479
<b>Total</b>	<b>\$16,335</b>	<b>\$8,475</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(225)
<b>Total</b>	<b>\$3,815</b>

## Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$674
2024	788
2025	(64)
2026	3,880
2027	451
Thereafter	2,131
<b>Total</b>	<b>\$7,860</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,797	\$10,930	(\$8,341)

# TRF 1996 Net Pension Liability - Unaudited

## LAWRENCE COUNTY INDEPENDENT SCHOOLS - 97099

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,142
- Net Difference Between Projected and Actual Investment	3,473
- Change of Assumptions	5,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,057)
Pension Expense/Income	3,815
Contributions	(745)
Total Activity in FY 2022	10,930
Net Pension Liability as of June 30, 2022	<b>\$10,930</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97100  
 Submission Unit Name: THE PATH SCHOOL

Wages: \$94,524      Proportionate Share: 0.0000241

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$15,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,889	\$3,232
Net Difference Between Projected and Actual	5,042	0
Change of Assumptions	13,171	5,473
Changes in Proportion and Differences Between	612	2,621
<b>Total</b>	<b>\$23,714</b>	<b>\$11,326</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(218)
<b>Total</b>	<b>\$5,647</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,166

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$1,086
2024	1,251
2025	14
2026	5,739
2027	761
Thereafter	3,537
<b>Total</b>	<b>\$12,388</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,519	\$15,869	(\$12,110)

# TRF 1996 Net Pension Liability - Unaudited

## THE PATH SCHOOL - 97100

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,657
- Net Difference Between Projected and Actual Investment	5,042
- Change of Assumptions	7,698
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,009)
Pension Expense/Income	5,647
Contributions	(2,166)
Total Activity in FY 2022	15,869
Net Pension Liability as of June 30, 2022	<b>\$15,869</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 97101  
 Submission Unit Name: INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL

Wages: \$65,000 Proportionate Share: 0.0000166

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	\$0	\$10,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,368	\$2,226
Net Difference Between Projected and Actual	3,473	0
Change of Assumptions	9,072	3,770
Changes in Proportion and Differences Between	422	2,159
<b>Total</b>	<b>\$16,335</b>	<b>\$8,155</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(190)
<b>Total</b>	<b>\$3,850</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,100

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$709
2024	823
2025	(29)
2026	3,915
2027	486
Thereafter	2,276
<b>Total</b>	<b>\$8,180</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,797	\$10,930	(\$8,341)

**TRF 1996 Net Pension Liability - Unaudited**  
**INDIANA AGRICULTURE AND TECHNOLOGY SCHOOL - 97101**

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,142
- Net Difference Between Projected and Actual Investment	3,473
- Change of Assumptions	5,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,737)
Pension Expense/Income	3,850
Contributions	(1,100)
Total Activity in FY 2022	10,930
Net Pension Liability as of June 30, 2022	<b>\$10,930</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 99000  
 Submission Unit Name: STATE AUDITOR

Wages: \$11,528,428      Proportionate Share: 0.0029379

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$1,443,671)	\$1,934,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$596,050	\$393,940
Net Difference Between Projected and Actual	614,667	0
Change of Assumptions	1,605,585	667,189
Changes in Proportion and Differences Between	95,538,539	268,568
<b>Total</b>	<b>\$98,354,841</b>	<b>\$1,329,697</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$714,982
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,470,462
<b>Total</b>	<b>\$14,185,444</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$621,745

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$13,629,636
2024	13,649,801
2025	13,498,933
2026	14,196,945
2027	13,597,262
Thereafter	28,452,567
<b>Total</b>	<b>\$97,025,144</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,158,456	\$1,934,466	(\$1,476,259)

# TRF 1996 Net Pension Liability - Unaudited

STATE AUDITOR - 99000

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$1,443,671)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262,230
- Net Difference Between Projected and Actual Investment	3,180,503
- Change of Assumptions	(157,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,471,082)
Pension Expense/Income	14,185,444
Contributions	(621,745)
Total Activity in FY 2022	3,378,137
Net Pension Liability as of June 30, 2022	<b>\$1,934,466</b>



# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 99011  
 Submission Unit Name: INDIANA STATE TEACHERS RETIREMENT FUND

Wages: \$0 Proportionate Share: -

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	\$0	\$0

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

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

## Supplemental Information

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

<b>Amortization of Net Deferred Outflows/(Inflows) of</b>	
<b>2023</b>	\$0
<b>2024</b>	0
<b>2025</b>	0
<b>2026</b>	0
<b>2027</b>	0
<b>Thereafter</b>	0
<b>Total</b>	\$0

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

# TRF 1996 Net Pension Liability - Unaudited

## INDIANA STATE TEACHERS RETIREMENT FUND - 99011

<b>Net Pension Liability as of June 30, 2021</b>	<b>\$0</b>
Activity in FY 2022	
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 2022	0
Net Pension Liability as of June 30, 2022	<b>\$0</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 99019  
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$24,642,131      Proportionate Share: 0.0062799

	June 30, 2021	June 30, 2022
Net Pension Liability/(Asset)	(\$2,996,005)	\$4,135,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,274,086	\$842,065
Net Difference Between Projected and Actual	1,313,880	0
Change of Assumptions	3,432,013	1,426,147
Changes in Proportion and Differences Between	431,586	1,184,929
<b>Total</b>	<b>\$6,451,565</b>	<b>\$3,453,141</b>

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,528,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(103,483)
<b>Total</b>	<b>\$1,424,825</b>

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,353,895

Amortization of Net Deferred Outflows/(Inflows) of	
2023	\$236,758
2024	279,862
2025	(42,625)
2026	1,449,415
2027	141,496
Thereafter	933,518
<b>Total</b>	<b>\$2,998,424</b>

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,163,990	\$4,135,012	(\$3,155,574)

# TRF 1996 Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 99019

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$2,996,005)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	556,785
- Net Difference Between Projected and Actual Investment	6,638,678
- Change of Assumptions	(267,818)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,442
Pension Expense/Income	1,424,825
Contributions	(1,353,895)
Total Activity in FY 2022	7,131,017
Net Pension Liability as of June 30, 2022	<b>\$4,135,012</b>

# TRF 1996 - Unaudited

## Schedule of Employer Allocation and Pension Amounts

### Measurement Date of June 30, 2022

Submission Unit #: 99022  
 Submission Unit Name: VINCENNES UNIVERSITY

Wages: \$364,925      Proportionate Share: 0.0000930

	June 30, 2021	June 30, 2022
<b>Net Pension Liability/(Asset)</b>	(\$57,643)	\$61,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
<b>Differences Between Expected and Actual Experience</b>	\$18,868	\$12,470
<b>Net Difference Between Projected and Actual</b>	19,457	0
<b>Change of Assumptions</b>	50,825	21,120
<b>Changes in Proportion and Differences Between</b>	4,041,611	92,129
<b>Total</b>	\$4,130,761	\$125,719

Pension Expense/(Income)	
<b>Proportionate Share of Plan Pension Expense</b>	\$22,633
<b>Specific Liabilities of Individual Employers</b>	\$0
<b>Net Amortization of Deferred Amounts from Changes in</b>	465,666
<b>Total</b>	\$488,299

## Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,071

Amortization of Net Deferred Outflows/(Inflows) of	
<b>2023</b>	\$470,706
<b>2024</b>	471,344
<b>2025</b>	466,568
<b>2026</b>	488,662
<b>2027</b>	471,048
<b>Thereafter</b>	1,636,714
<b>Total</b>	\$4,005,042

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$194,948	\$61,236	(\$46,731)

# TRF 1996 Net Pension Liability - Unaudited

## VINCENNES UNIVERSITY - 99022

<b>Net Pension Liability as of June 30, 2021</b>	<b>(\$57,643)</b>
Activity in FY 2022	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,799
- Net Difference Between Projected and Actual Investment	121,907
- Change of Assumptions	(14,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(466,014)
Pension Expense/Income	488,299
Contributions	(20,071)
Total Activity in FY 2022	118,879
Net Pension Liability as of June 30, 2022	<b>\$61,236</b>