

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7700100
 Submission Unit Name: ALEXANDRIA-POLICE DEPARTMENT

Wages: \$609,310 Proportionate Share: 0.0006028

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$337,765) | \$390,525 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$199,728 | \$5,449 |
| Net Difference Between Projected and Actual | 124,295 | 0 |
| Change of Assumptions | 166,638 | 30,798 |
| Changes in Proportion and Differences Between | 3,133 | 5,341 |
| Total | \$493,794 | \$41,588 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$103,283 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (524) |
| Total | \$102,759 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,629

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$45,667 |
| 2024 | 66,993 |
| 2025 | 39,722 |
| 2026 | 184,046 |
| 2027 | 50,465 |
| Thereafter | 65,313 |
| Total | \$452,206 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,170,875 | \$390,525 | (\$239,337) |

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$337,765) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 116,277 |
| - Net Difference Between Projected and Actual Investment | 616,972 |
| - Change of Assumptions | 1,403 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,492) |
| Pension Expense/Income | 102,759 |
| Contributions | (106,629) |
| Total Activity in FY 2022 | 728,290 |
| Net Pension Liability as of 2022 | \$390,525 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7700200
 Submission Unit Name: ALEXANDRIA-FIRE DEPT

Wages: \$626,817 Proportionate Share: 0.0006201

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$357,801) | \$401,733 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$205,460 | \$5,606 |
| Net Difference Between Projected and Actual | 127,863 | 0 |
| Change of Assumptions | 171,420 | 31,682 |
| Changes in Proportion and Differences Between | 3,185 | 2,393 |
| Total | \$507,928 | \$39,681 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$106,247 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 55 |
| Total | \$106,302 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,692

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$47,492 |
| 2024 | 69,455 |
| 2025 | 41,338 |
| 2026 | 189,853 |
| 2027 | 52,459 |
| Thereafter | 67,650 |
| Total | \$468,247 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,204,479 | \$401,733 | (\$246,206) |

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$357,801) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 117,225 |
| - Net Difference Between Projected and Actual Investment | 649,764 |
| - Change of Assumptions | (2,673) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,392) |
| Pension Expense/Income | 106,302 |
| Contributions | (109,692) |
| Total Activity in FY 2022 | 759,534 |
| Net Pension Liability as of 2022 | \$401,733 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7701100
 Submission Unit Name: ANDERSON-POLICE DEPT

Wages: \$5,746,354 Proportionate Share: 0.0056848

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,403,539) | \$3,682,908 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,883,569 | \$51,392 |
| Net Difference Between Projected and Actual | 1,172,187 | 0 |
| Change of Assumptions | 1,571,505 | 290,444 |
| Changes in Proportion and Differences Between | 22,625 | 38,684 |
| Total | \$4,649,886 | \$380,520 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$974,022 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (15,296) |
| Total | \$958,726 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,005,615

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$429,807 |
| 2024 | 632,341 |
| 2025 | 374,733 |
| 2026 | 1,736,528 |
| 2027 | 476,013 |
| Thereafter | 619,944 |
| Total | \$4,269,366 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$11,042,123 | \$3,682,908 | (\$2,257,109) |

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,403,539) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,046,179 |
| - Net Difference Between Projected and Actual Investment | 6,136,715 |
| - Change of Assumptions | (73,603) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 24,045 |
| Pension Expense/Income | 958,726 |
| Contributions | (1,005,615) |
| Total Activity in FY 2022 | 7,086,447 |
| Net Pension Liability as of 2022 | \$3,682,908 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7701200
 Submission Unit Name: ANDERSON-FIRE DEPARTMENT

Wages: \$6,111,330 Proportionate Share: 0.0060459

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,538,527) | \$3,916,847 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,003,213 | \$54,657 |
| Net Difference Between Projected and Actual | 1,246,644 | 0 |
| Change of Assumptions | 1,671,327 | 308,893 |
| Changes in Proportion and Differences Between | 7,888 | 56,499 |
| Total | \$4,929,072 | \$420,049 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,035,892 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (31,660) |
| Total | \$1,004,232 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,069,485

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$445,300 |
| 2024 | 666,593 |
| 2025 | 394,706 |
| 2026 | 1,843,225 |
| 2027 | 503,499 |
| Thereafter | 655,700 |
| Total | \$4,509,023 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$11,743,521 | \$3,916,847 | (\$2,400,481) |

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,538,527) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,131,385 |
| - Net Difference Between Projected and Actual Investment | 6,408,070 |
| - Change of Assumptions | (45,957) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 27,129 |
| Pension Expense/Income | 1,004,232 |
| Contributions | (1,069,485) |
| Total Activity in FY 2022 | 7,455,374 |
| Net Pension Liability as of 2022 | \$3,916,847 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7702100
 Submission Unit Name: ANGOLA-POLICE DEPT

Wages: \$1,072,638 Proportionate Share: 0.0010611

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$660,578) | \$687,436 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$351,579 | \$9,593 |
| Net Difference Between Projected and Actual | 218,795 | 0 |
| Change of Assumptions | 293,330 | 54,213 |
| Changes in Proportion and Differences Between | 8,309 | 5,042 |
| Total | \$872,013 | \$68,848 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$181,807 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,160 |
| Total | \$182,967 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$187,711

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$81,692 |
| 2024 | 118,931 |
| 2025 | 70,737 |
| 2026 | 324,853 |
| 2027 | 89,724 |
| Thereafter | 117,228 |
| Total | \$803,165 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,061,075 | \$687,436 | (\$421,302) |

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$660,578) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 189,435 |
| - Net Difference Between Projected and Actual Investment | 1,182,338 |
| - Change of Assumptions | (23,804) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,789 |
| Pension Expense/Income | 182,967 |
| Contributions | (187,711) |
| Total Activity in FY 2022 | 1,348,014 |
| Net Pension Liability as of 2022 | \$687,436 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7702200
 Submission Unit Name: ANGOLA-FIRE DEPT

Wages: \$697,522 Proportionate Share: 0.0006901

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$379,609) | \$447,083 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$228,654 | \$6,239 |
| Net Difference Between Projected and Actual | 142,296 | 0 |
| Change of Assumptions | 190,771 | 35,258 |
| Changes in Proportion and Differences Between | 7,675 | 24,760 |
| Total | \$569,396 | \$66,257 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$118,240 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,761) |
| Total | \$114,479 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,065

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$49,251 |
| 2024 | 73,413 |
| 2025 | 41,993 |
| 2026 | 207,214 |
| 2027 | 55,918 |
| Thereafter | 75,350 |
| Total | \$503,139 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,340,446 | \$447,083 | (\$273,999) |

1977 Fund Net Pension Liability - Unaudited

ANGOLA-FIRE DEPT - 7702200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$379,609) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 134,750 |
| - Net Difference Between Projected and Actual Investment | 696,008 |
| - Change of Assumptions | 4,422 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (902) |
| Pension Expense/Income | 114,479 |
| Contributions | (122,065) |
| Total Activity in FY 2022 | 826,692 |
| Net Pension Liability as of 2022 | \$447,083 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7703100
 Submission Unit Name: ATTICA-POLICE DEPT

Wages: \$240,780 Proportionate Share: 0.0002382

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$182,978) | \$154,318 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$78,924 | \$2,153 |
| Net Difference Between Projected and Actual | 49,116 | 0 |
| Change of Assumptions | 65,848 | 12,170 |
| Changes in Proportion and Differences Between | 12,831 | 465 |
| Total | \$206,719 | \$14,788 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$40,813 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,988 |
| Total | \$44,801 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,137

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$20,883 |
| 2024 | 28,646 |
| 2025 | 17,763 |
| 2026 | 74,785 |
| 2027 | 21,964 |
| Thereafter | 27,890 |
| Total | \$191,931 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$462,678 | \$154,318 | (\$94,576) |

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$182,978) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 34,514 |
| - Net Difference Between Projected and Actual Investment | 316,015 |
| - Change of Assumptions | (19,150) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,253 |
| Pension Expense/Income | 44,801 |
| Contributions | (42,137) |
| Total Activity in FY 2022 | 337,296 |
| Net Pension Liability as of 2022 | \$154,318 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7704100
 Submission Unit Name: AUBURN-POLICE DEPT

Wages: \$1,399,828 Proportionate Share: 0.0013848

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$775,944) | \$897,145 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$458,832 | \$12,519 |
| Net Difference Between Projected and Actual | 285,541 | 0 |
| Change of Assumptions | 382,814 | 70,751 |
| Changes in Proportion and Differences Between | 6,201 | 14,928 |
| Total | \$1,133,388 | \$98,198 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$237,269 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (708) |
| Total | \$236,561 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$244,970

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$104,613 |
| 2024 | 153,473 |
| 2025 | 90,382 |
| 2026 | 421,867 |
| 2027 | 115,094 |
| Thereafter | 149,761 |
| Total | \$1,035,190 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,689,828 | \$897,145 | (\$549,825) |

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$775,944) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 267,120 |
| - Net Difference Between Projected and Actual Investment | 1,417,362 |
| - Change of Assumptions | 3,224 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,208) |
| Pension Expense/Income | 236,561 |
| Contributions | (244,970) |
| Total Activity in FY 2022 | 1,673,089 |
| Net Pension Liability as of 2022 | \$897,145 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7704200
 Submission Unit Name: AUBURN-FIRE DEPT

Wages: \$1,260,166 Proportionate Share: 0.0012467

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$695,211) | \$807,677 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$413,074 | \$11,271 |
| Net Difference Between Projected and Actual | 257,065 | 0 |
| Change of Assumptions | 344,637 | 63,695 |
| Changes in Proportion and Differences Between | 3,755 | 8,212 |
| Total | \$1,018,531 | \$83,178 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$213,607 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,052) |
| Total | \$212,555 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,529

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$94,902 |
| 2024 | 138,778 |
| 2025 | 82,068 |
| 2026 | 380,608 |
| 2027 | 104,466 |
| Thereafter | 134,531 |
| Total | \$935,353 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,421,583 | \$807,677 | (\$494,993) |

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$695,211) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 241,255 |
| - Net Difference Between Projected and Actual Investment | 1,271,126 |
| - Change of Assumptions | 4,237 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,756) |
| Pension Expense/Income | 212,555 |
| Contributions | (220,529) |
| Total Activity in FY 2022 | 1,502,888 |
| Net Pension Liability as of 2022 | \$807,677 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7705100
 Submission Unit Name: AURORA-POLICE DEPT

Wages: \$641,624 Proportionate Share: 0.0006348

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$295,330) | \$411,256 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$210,331 | \$5,739 |
| Net Difference Between Projected and Actual | 130,894 | 0 |
| Change of Assumptions | 175,484 | 32,433 |
| Changes in Proportion and Differences Between | 2,295 | 14,490 |
| Total | \$519,004 | \$52,662 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$108,765 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,643) |
| Total | \$106,122 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,284

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$46,946 |
| 2024 | 69,181 |
| 2025 | 40,238 |
| 2026 | 192,301 |
| 2027 | 51,629 |
| Thereafter | 66,047 |
| Total | \$466,342 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,233,032 | \$411,256 | (\$252,043) |

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$295,330) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 136,390 |
| - Net Difference Between Projected and Actual Investment | 561,674 |
| - Change of Assumptions | 25,505 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (10,821) |
| Pension Expense/Income | 106,122 |
| Contributions | (112,284) |
| Total Activity in FY 2022 | 706,586 |
| Net Pension Liability as of 2022 | \$411,256 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7706100
 Submission Unit Name: BATESVILLE-POLICE DEPT

Wages: \$735,084 Proportionate Share: 0.0007272

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$432,446) | \$471,118 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$240,946 | \$6,574 |
| Net Difference Between Projected and Actual | 149,946 | 0 |
| Change of Assumptions | 201,027 | 37,154 |
| Changes in Proportion and Differences Between | 3,981 | 4,652 |
| Total | \$595,900 | \$48,380 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$124,597 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (115) |
| Total | \$124,482 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,639

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$55,461 |
| 2024 | 81,172 |
| 2025 | 48,391 |
| 2026 | 222,296 |
| 2027 | 61,165 |
| Thereafter | 79,035 |
| Total | \$547,520 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,412,509 | \$471,118 | (\$288,730) |

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$432,446) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 134,505 |
| - Net Difference Between Projected and Actual Investment | 780,728 |
| - Change of Assumptions | (8,247) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 735 |
| Pension Expense/Income | 124,482 |
| Contributions | (128,639) |
| Total Activity in FY 2022 | 903,564 |
| Net Pension Liability as of 2022 | \$471,118 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7706200
 Submission Unit Name: BATESVILLE-FIRE DEPT

Wages: \$385,234 Proportionate Share: 0.0003811

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$172,931) | \$246,896 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$126,271 | \$3,445 |
| Net Difference Between Projected and Actual | 78,582 | 0 |
| Change of Assumptions | 105,351 | 19,471 |
| Changes in Proportion and Differences Between | 6,258 | 12,020 |
| Total | \$316,462 | \$34,936 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$65,297 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (468) |
| Total | \$64,829 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,416

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$28,534 |
| 2024 | 41,682 |
| 2025 | 24,287 |
| 2026 | 115,498 |
| 2027 | 31,204 |
| Thereafter | 40,321 |
| Total | \$281,526 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$740,246 | \$246,896 | (\$151,313) |

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$172,931) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 82,890 |
| - Net Difference Between Projected and Actual Investment | 330,826 |
| - Change of Assumptions | 17,050 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,352) |
| Pension Expense/Income | 64,829 |
| Contributions | (67,416) |
| Total Activity in FY 2022 | 419,827 |
| Net Pension Liability as of 2022 | \$246,896 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7707100
 Submission Unit Name: BEDFORD-POLICE DEPT

Wages: \$1,618,272 Proportionate Share: 0.0016009

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$979,312) | \$1,037,146 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$530,433 | \$14,473 |
| Net Difference Between Projected and Actual | 330,100 | 0 |
| Change of Assumptions | 442,552 | 81,792 |
| Changes in Proportion and Differences Between | 7,154 | 11,771 |
| Total | \$1,310,239 | \$108,036 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$274,295 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (677) |
| Total | \$273,618 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,196

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$121,858 |
| 2024 | 177,839 |
| 2025 | 105,050 |
| 2026 | 488,418 |
| 2027 | 133,917 |
| Thereafter | 175,121 |
| Total | \$1,202,203 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,109,579 | \$1,037,146 | (\$635,626) |

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$979,312) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 289,802 |
| - Net Difference Between Projected and Actual Investment | 1,758,561 |
| - Change of Assumptions | (29,022) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,695 |
| Pension Expense/Income | 273,618 |
| Contributions | (283,196) |
| Total Activity in FY 2022 | 2,016,458 |
| Net Pension Liability as of 2022 | \$1,037,146 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7707200
 Submission Unit Name: BEDFORD-FIRE DEPT

Wages: \$1,927,423 Proportionate Share: 0.0019068

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,142,964) | \$1,235,324 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$631,788 | \$17,238 |
| Net Difference Between Projected and Actual | 393,176 | 0 |
| Change of Assumptions | 527,115 | 97,421 |
| Changes in Proportion and Differences Between | 8,180 | 8,013 |
| Total | \$1,560,259 | \$122,672 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$326,707 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (719) |
| Total | \$325,988 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$337,298

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$145,597 |
| 2024 | 213,199 |
| 2025 | 126,559 |
| 2026 | 583,096 |
| 2027 | 160,430 |
| Thereafter | 208,706 |
| Total | \$1,437,587 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,703,757 | \$1,235,324 | (\$757,081) |

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,142,964) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 350,599 |
| - Net Difference Between Projected and Actual Investment | 2,060,346 |
| - Change of Assumptions | (25,224) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,877 |
| Pension Expense/Income | 325,988 |
| Contributions | (337,298) |
| Total Activity in FY 2022 | 2,378,288 |
| Net Pension Liability as of 2022 | \$1,235,324 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7708100
 Submission Unit Name: BEECH GROVE-POLICE DEPT

Wages: \$2,607,925 Proportionate Share: 0.0025800

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,553,484) | \$1,671,458 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$854,842 | \$23,324 |
| Net Difference Between Projected and Actual | 531,987 | 0 |
| Change of Assumptions | 713,214 | 131,815 |
| Changes in Proportion and Differences Between | 14,630 | 9,304 |
| Total | \$2,114,673 | \$164,443 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$442,052 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (320) |
| Total | \$441,732 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$456,388

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$198,352 |
| 2024 | 289,236 |
| 2025 | 171,558 |
| 2026 | 789,376 |
| 2027 | 218,044 |
| Thereafter | 283,664 |
| Total | \$1,950,230 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,011,377 | \$1,671,458 | (\$1,024,370) |

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,553,484) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 472,763 |
| - Net Difference Between Projected and Actual Investment | 2,797,956 |
| - Change of Assumptions | (36,913) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,792 |
| Pension Expense/Income | 441,732 |
| Contributions | (456,388) |
| Total Activity in FY 2022 | 3,224,942 |
| Net Pension Liability as of 2022 | \$1,671,458 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7708200
 Submission Unit Name: BEECH GROVE-FIRE DEPT

Wages: \$0 Proportionate Share: -

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,505,375) | \$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 | 226,946 | 12,245 |
| Total | \$226,946 | \$12,245 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$0 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 29,704 |
| Total | \$29,704 |

Supplemental Information

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

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$30,092 |
| 2024 | 31,221 |
| 2025 | 31,093 |
| 2026 | 31,032 |
| 2027 | 31,166 |
| Thereafter | 60,097 |
| Total | \$214,701 |

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

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-FIRE DEPT - 7708200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,505,375) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | (347,645) |
| - Net Difference Between Projected and Actual Investment | 2,195,796 |
| - Change of Assumptions | (599,164) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 226,684 |
| Pension Expense/Income | 29,704 |
| Contributions | 0 |
| Total Activity in FY 2022 | 1,505,375 |
| Net Pension Liability as of 2022 | \$0 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7709100
 Submission Unit Name: BERNE-POLICE DEPT

Wages: \$358,526 Proportionate Share: 0.0003547

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$230,200) | \$229,793 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$117,524 | \$3,207 |
| Net Difference Between Projected and Actual | 73,138 | 0 |
| Change of Assumptions | 98,053 | 18,122 |
| Changes in Proportion and Differences Between | 7,391 | 328 |
| Total | \$296,106 | \$21,657 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$60,774 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 826 |
| Total | \$61,600 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,742

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$28,411 |
| 2024 | 40,884 |
| 2025 | 24,678 |
| 2026 | 109,569 |
| 2027 | 30,979 |
| Thereafter | 39,928 |
| Total | \$274,449 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$688,967 | \$229,793 | (\$140,831) |

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$230,200) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 61,156 |
| - Net Difference Between Projected and Actual Investment | 408,917 |
| - Change of Assumptions | (11,693) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,755 |
| Pension Expense/Income | 61,600 |
| Contributions | (62,742) |
| Total Activity in FY 2022 | 459,993 |
| Net Pension Liability as of 2022 | \$229,793 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7710100
 Submission Unit Name: BICKNELL-POLICE DEPT

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 | 2,260 | 15,154 |
| Total | \$2,260 | \$15,154 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$0 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,496) |
| Total | (\$3,496) |

Supplemental Information

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

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-------------------|
| 2023 | (\$2,344) |
| 2024 | (2,276) |
| 2025 | (2,493) |
| 2026 | (2,304) |
| 2027 | (2,365) |
| Thereafter | (1,112) |
| Total | (\$12,894) |

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

1977 Fund Net Pension Liability - Unaudited

BICKNELL-POLICE DEPT - 7710100

| | |
|---|------------|
| Net Pension Liability as of 2021 | \$0 |
| 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 | 3,496 |
| Pension Expense/Income | (3,496) |
| Contributions | 0 |
| Total Activity in FY 2022 | 0 |
| Net Pension Liability as of 2022 | \$0 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7711100
 Submission Unit Name: BLOOMINGTON-POLICE DEPT

Wages: \$5,402,381 Proportionate Share: 0.0053445

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,304,898) | \$3,462,444 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,770,816 | \$48,316 |
| Net Difference Between Projected and Actual | 1,102,018 | 0 |
| Change of Assumptions | 1,477,432 | 273,057 |
| Changes in Proportion and Differences Between | 39,225 | 44,515 |
| Total | \$4,389,491 | \$365,888 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$915,716 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (6,058) |
| Total | \$909,658 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$945,406

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$408,228 |
| 2024 | 594,021 |
| 2025 | 353,593 |
| 2026 | 1,633,349 |
| 2027 | 448,589 |
| Thereafter | 585,823 |
| Total | \$4,023,603 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,381,126 | \$3,462,444 | (\$2,121,995) |

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,304,898) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 959,282 |
| - Net Difference Between Projected and Actual Investment | 5,922,665 |
| - Change of Assumptions | (111,028) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 32,171 |
| Pension Expense/Income | 909,658 |
| Contributions | (945,406) |
| Total Activity in FY 2022 | 6,767,342 |
| Net Pension Liability as of 2022 | \$3,462,444 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7711200
 Submission Unit Name: BLOOMINGTON-FIRE DEPT

Wages: \$6,881,497 Proportionate Share: 0.0068078

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,865,476) | \$4,410,446 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,255,657 | \$61,544 |
| Net Difference Between Projected and Actual | 1,403,745 | 0 |
| Change of Assumptions | 1,881,946 | 347,819 |
| Changes in Proportion and Differences Between | 31,204 | 61,130 |
| Total | \$5,572,552 | \$470,493 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,166,435 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,580) |
| Total | \$1,161,855 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,204,258

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$515,733 |
| 2024 | 754,610 |
| 2025 | 446,990 |
| 2026 | 2,077,484 |
| 2027 | 568,722 |
| Thereafter | 738,520 |
| Total | \$5,102,059 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$13,223,431 | \$4,410,446 | (\$2,702,988) |

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,865,476) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,301,438 |
| - Net Difference Between Projected and Actual Investment | 7,042,072 |
| - Change of Assumptions | (4,395) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (20,790) |
| Pension Expense/Income | 1,161,855 |
| Contributions | (1,204,258) |
| Total Activity in FY 2022 | 8,275,922 |
| Net Pension Liability as of 2022 | \$4,410,446 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7712100
 Submission Unit Name: BLUFFTON-POLICE DEPT

Wages: \$1,158,415 Proportionate Share: 0.0011460

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$691,665) | \$742,438 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$379,709 | \$10,360 |
| Net Difference Between Projected and Actual | 236,301 | 0 |
| Change of Assumptions | 316,800 | 58,551 |
| Changes in Proportion and Differences Between | 15,454 | 2,767 |
| Total | \$948,264 | \$71,678 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$196,353 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,619 |
| Total | \$198,972 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,720

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$90,184 |
| 2024 | 130,493 |
| 2025 | 78,615 |
| 2026 | 352,939 |
| 2027 | 98,852 |
| Thereafter | 125,503 |
| Total | \$876,586 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,225,984 | \$742,438 | (\$455,011) |

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$691,665) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 209,619 |
| - Net Difference Between Projected and Actual Investment | 1,245,190 |
| - Change of Assumptions | (17,046) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 88 |
| Pension Expense/Income | 198,972 |
| Contributions | (202,720) |
| Total Activity in FY 2022 | 1,434,103 |
| Net Pension Liability as of 2022 | \$742,438 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7712200
 Submission Unit Name: BLUFFTON-FIRE DEPT

Wages: \$556,520 Proportionate Share: 0.0005506

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$285,106) | \$356,707 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$182,433 | \$4,978 |
| Net Difference Between Projected and Actual | 113,532 | 0 |
| Change of Assumptions | 152,208 | 28,131 |
| Changes in Proportion and Differences Between | 3,513 | 6,712 |
| Total | \$451,686 | \$39,821 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$94,339 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 641 |
| Total | \$94,980 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,392

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$42,227 |
| 2024 | 61,225 |
| 2025 | 36,070 |
| 2026 | 167,894 |
| 2027 | 45,953 |
| Thereafter | 58,496 |
| Total | \$411,865 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,069,482 | \$356,707 | (\$218,612) |

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$285,106) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 111,614 |
| - Net Difference Between Projected and Actual Investment | 529,398 |
| - Change of Assumptions | 10,600 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,387) |
| Pension Expense/Income | 94,980 |
| Contributions | (97,392) |
| Total Activity in FY 2022 | 641,813 |
| Net Pension Liability as of 2022 | \$356,707 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7713100
 Submission Unit Name: BOONVILLE-POLICE DEPT

Wages: \$802,464 Proportionate Share: 0.0007939

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$467,848) | \$514,330 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$263,046 | \$7,177 |
| Net Difference Between Projected and Actual | 163,700 | 0 |
| Change of Assumptions | 219,465 | 40,561 |
| Changes in Proportion and Differences Between | 10,812 | 3,102 |
| Total | \$657,023 | \$50,840 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$136,025 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,601 |
| Total | \$138,626 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,431

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$63,768 |
| 2024 | 89,659 |
| 2025 | 53,744 |
| 2026 | 243,748 |
| 2027 | 67,814 |
| Thereafter | 87,450 |
| Total | \$606,183 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,542,067 | \$514,330 | (\$315,212) |

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$467,848) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 147,826 |
| - Net Difference Between Projected and Actual Investment | 846,120 |
| - Change of Assumptions | (7,307) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,656) |
| Pension Expense/Income | 138,626 |
| Contributions | (140,431) |
| Total Activity in FY 2022 | 982,178 |
| Net Pension Liability as of 2022 | \$514,330 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7713200
 Submission Unit Name: BOONVILLE-FIRE DEPT

Wages: \$745,239 Proportionate Share: 0.0007373

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$422,399) | \$477,661 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$244,293 | \$6,665 |
| Net Difference Between Projected and Actual | 152,029 | 0 |
| Change of Assumptions | 203,819 | 37,670 |
| Changes in Proportion and Differences Between | 2,471 | 4,653 |
| Total | \$602,612 | \$48,988 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$126,328 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,110) |
| Total | \$125,218 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,417

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$55,751 |
| 2024 | 82,014 |
| 2025 | 48,664 |
| 2026 | 225,217 |
| 2027 | 61,866 |
| Thereafter | 80,112 |
| Total | \$553,624 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,432,127 | \$477,661 | (\$292,740) |

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$422,399) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 140,081 |
| - Net Difference Between Projected and Actual Investment | 768,155 |
| - Change of Assumptions | (1,973) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,004) |
| Pension Expense/Income | 125,218 |
| Contributions | (130,417) |
| Total Activity in FY 2022 | 900,060 |
| Net Pension Liability as of 2022 | \$477,661 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7714100
 Submission Unit Name: BRAZIL-POLICE DEPT

Wages: \$681,790 Proportionate Share: 0.0006745

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$402,954) | \$436,976 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$223,485 | \$6,098 |
| Net Difference Between Projected and Actual | 139,080 | 0 |
| Change of Assumptions | 186,459 | 34,461 |
| Changes in Proportion and Differences Between | 2,611 | 8,393 |
| Total | \$551,635 | \$48,952 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$115,567 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,899) |
| Total | \$113,668 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,313

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$50,806 |
| 2024 | 74,708 |
| 2025 | 43,650 |
| 2026 | 205,077 |
| 2027 | 55,589 |
| Thereafter | 72,853 |
| Total | \$502,683 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,310,145 | \$436,976 | (\$267,805) |

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$402,954) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 124,330 |
| - Net Difference Between Projected and Actual Investment | 726,844 |
| - Change of Assumptions | (8,385) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,786 |
| Pension Expense/Income | 113,668 |
| Contributions | (119,313) |
| Total Activity in FY 2022 | 839,930 |
| Net Pension Liability as of 2022 | \$436,976 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7714200
 Submission Unit Name: BRAZIL-FIRE DEPT

Wages: \$681,790 Proportionate Share: 0.0006745

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$427,895) | \$436,976 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$223,485 | \$6,098 |
| Net Difference Between Projected and Actual | 139,080 | 0 |
| Change of Assumptions | 186,459 | 34,461 |
| Changes in Proportion and Differences Between | 6,173 | 4,257 |
| Total | \$555,197 | \$44,816 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$115,567 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (84) |
| Total | \$115,483 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,313

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$52,206 |
| 2024 | 75,765 |
| 2025 | 44,786 |
| 2026 | 206,341 |
| 2027 | 56,844 |
| Thereafter | 74,439 |
| Total | \$510,381 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,310,145 | \$436,976 | (\$267,805) |

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$427,895) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 118,571 |
| - Net Difference Between Projected and Actual Investment | 763,224 |
| - Change of Assumptions | (18,311) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,217 |
| Pension Expense/Income | 115,483 |
| Contributions | (119,313) |
| Total Activity in FY 2022 | 864,871 |
| Net Pension Liability as of 2022 | \$436,976 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7715100
 Submission Unit Name: BREMEN-POLICE DEPT

Wages: \$768,873 Proportionate Share: 0.0007606

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$461,051) | \$492,756 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$252,013 | \$6,876 |
| Net Difference Between Projected and Actual | 156,833 | 0 |
| Change of Assumptions | 210,260 | 38,860 |
| Changes in Proportion and Differences Between | 5,377 | 4,290 |
| Total | \$624,483 | \$50,026 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$130,320 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (40) |
| Total | \$130,280 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$134,553

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$58,134 |
| 2024 | 85,349 |
| 2025 | 51,014 |
| 2026 | 232,551 |
| 2027 | 63,987 |
| Thereafter | 83,422 |
| Total | \$574,457 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,477,385 | \$492,756 | (\$301,991) |

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$461,051) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 138,664 |
| - Net Difference Between Projected and Actual Investment | 829,339 |
| - Change of Assumptions | (12,106) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,183 |
| Pension Expense/Income | 130,280 |
| Contributions | (134,553) |
| Total Activity in FY 2022 | 953,807 |
| Net Pension Liability as of 2022 | \$492,756 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7716100
 Submission Unit Name: BROWNSBURG-POLICE DEPT

Wages: \$3,507,032 Proportionate Share: 0.0034695

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,142,076) | \$2,247,722 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,149,564 | \$31,365 |
| Net Difference Between Projected and Actual | 715,399 | 0 |
| Change of Assumptions | 959,108 | 177,261 |
| Changes in Proportion and Differences Between | 47,682 | 15,196 |
| Total | \$2,871,753 | \$223,822 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$594,457 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,351 |
| Total | \$597,808 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$613,732

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$274,401 |
| 2024 | 395,118 |
| 2025 | 235,830 |
| 2026 | 1,064,056 |
| 2027 | 296,240 |
| Thereafter | 382,286 |
| Total | \$2,647,931 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,739,137 | \$2,247,722 | (\$1,377,540) |

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,142,076) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 623,518 |
| - Net Difference Between Projected and Actual Investment | 3,839,910 |
| - Change of Assumptions | (70,734) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,028 |
| Pension Expense/Income | 597,808 |
| Contributions | (613,732) |
| Total Activity in FY 2022 | 4,389,798 |
| Net Pension Liability as of 2022 | \$2,247,722 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7716200
 Submission Unit Name: BROWNSBURG-FIRE TERRITORY

Wages: \$4,849,999 Proportionate Share: 0.0047980

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,903,363) | \$3,108,393 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,589,741 | \$43,375 |
| Net Difference Between Projected and Actual | 989,331 | 0 |
| Change of Assumptions | 1,326,358 | 245,136 |
| Changes in Proportion and Differences Between | 27,990 | 53,984 |
| Total | \$3,933,420 | \$342,495 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$822,080 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (13,832) |
| Total | \$808,248 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$848,752

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$361,211 |
| 2024 | 531,825 |
| 2025 | 314,470 |
| 2026 | 1,459,674 |
| 2027 | 398,175 |
| Thereafter | 525,570 |
| Total | \$3,590,925 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$9,319,607 | \$3,108,393 | (\$1,905,011) |

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,903,363) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 875,877 |
| - Net Difference Between Projected and Actual Investment | 5,224,283 |
| - Change of Assumptions | (74,364) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 26,464 |
| Pension Expense/Income | 808,248 |
| Contributions | (848,752) |
| Total Activity in FY 2022 | 6,011,756 |
| Net Pension Liability as of 2022 | \$3,108,393 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7717100
 Submission Unit Name: BUTLER-POLICE DEPT

Wages: \$359,424 Proportionate Share: 0.0003556

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$206,974) | \$230,376 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$117,822 | \$3,215 |
| Net Difference Between Projected and Actual | 73,324 | 0 |
| Change of Assumptions | 98,302 | 18,168 |
| Changes in Proportion and Differences Between | 6,825 | 2,335 |
| Total | \$296,273 | \$23,718 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$60,928 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 579 |
| Total | \$61,507 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,899

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$27,809 |
| 2024 | 40,555 |
| 2025 | 24,346 |
| 2026 | 109,570 |
| 2027 | 30,724 |
| Thereafter | 39,551 |
| Total | \$272,555 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$690,715 | \$230,376 | (\$141,188) |

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$206,974) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 66,810 |
| - Net Difference Between Projected and Actual Investment | 375,223 |
| - Change of Assumptions | (2,245) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,046) |
| Pension Expense/Income | 61,507 |
| Contributions | (62,899) |
| Total Activity in FY 2022 | 437,350 |
| Net Pension Liability as of 2022 | \$230,376 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7718100
 Submission Unit Name: CANNELTON-POLICE DEPT

Wages: \$101,817 Proportionate Share: 0.0001007

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$37,234) | \$65,239 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$33,365 | \$910 |
| Net Difference Between Projected and Actual | 20,764 | 0 |
| Change of Assumptions | 27,837 | 5,145 |
| Changes in Proportion and Differences Between | 665 | 7,381 |
| Total | \$82,631 | \$13,436 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$17,254 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,162) |
| Total | \$16,092 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,333

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$6,732 |
| 2024 | 10,172 |
| 2025 | 5,583 |
| 2026 | 29,730 |
| 2027 | 7,445 |
| Thereafter | 9,533 |
| Total | \$69,195 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$195,599 | \$65,239 | (\$39,982) |

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$37,234) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 23,856 |
| - Net Difference Between Projected and Actual Investment | 75,075 |
| - Change of Assumptions | 7,872 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,089) |
| Pension Expense/Income | 16,092 |
| Contributions | (16,333) |
| Total Activity in FY 2022 | 102,473 |
| Net Pension Liability as of 2022 | \$65,239 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7719100
 Submission Unit Name: CARMEL-POLICE DEPT

Wages: \$10,936,953 Proportionate Share: 0.0108198

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$6,281,665) | \$7,009,627 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,584,970 | \$97,814 |
| Net Difference Between Projected and Actual | 2,231,006 | 0 |
| Change of Assumptions | 2,991,023 | 552,797 |
| Changes in Proportion and Differences Between | 72,838 | 52,460 |
| Total | \$8,879,837 | \$703,071 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,853,843 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,011 |
| Total | \$1,859,854 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,913,972

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$833,387 |
| 2024 | 1,214,309 |
| 2025 | 721,368 |
| 2026 | 3,309,844 |
| 2027 | 916,784 |
| Thereafter | 1,181,074 |
| Total | \$8,176,766 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$21,016,317 | \$7,009,627 | (\$4,295,923) |

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$6,281,665) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,036,497 |
| - Net Difference Between Projected and Actual Investment | 11,393,676 |
| - Change of Assumptions | (61,980) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (22,783) |
| Pension Expense/Income | 1,859,854 |
| Contributions | (1,913,972) |
| Total Activity in FY 2022 | 13,291,292 |
| Net Pension Liability as of 2022 | \$7,009,627 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7719200
 Submission Unit Name: CARMEL-FIRE DEPT

Wages: \$13,794,689 Proportionate Share: 0.0136469

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$8,077,642) | \$8,841,169 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$4,521,685 | \$123,372 |
| Net Difference Between Projected and Actual | 2,813,945 | 0 |
| Change of Assumptions | 3,772,545 | 697,237 |
| Changes in Proportion and Differences Between | 125,692 | 57,313 |
| Total | \$11,233,867 | \$877,922 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,338,232 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,197 |
| Total | \$2,341,429 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,414,078

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$1,054,350 |
| 2024 | 1,538,017 |
| 2025 | 917,540 |
| 2026 | 4,182,104 |
| 2027 | 1,163,025 |
| Thereafter | 1,500,909 |
| Total | \$10,355,945 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$26,507,660 | \$8,841,169 | (\$5,418,403) |

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$8,077,642) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,532,899 |
| - Net Difference Between Projected and Actual Investment | 14,596,294 |
| - Change of Assumptions | (139,725) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,992 |
| Pension Expense/Income | 2,341,429 |
| Contributions | (2,414,078) |
| Total Activity in FY 2022 | 16,918,811 |
| Net Pension Liability as of 2022 | \$8,841,169 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7720100
 Submission Unit Name: CEDAR LAKE-POLICE DEPT

Wages: \$1,726,800 Proportionate Share: 0.0017083

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$959,572) | \$1,106,725 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$566,018 | \$15,443 |
| Net Difference Between Projected and Actual | 352,246 | 0 |
| Change of Assumptions | 472,242 | 87,279 |
| Changes in Proportion and Differences Between | 16,584 | 10,223 |
| Total | \$1,407,090 | \$112,945 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$292,697 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,497 |
| Total | \$296,194 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$302,191

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$134,670 |
| 2024 | 193,663 |
| 2025 | 113,483 |
| 2026 | 522,477 |
| 2027 | 144,035 |
| Thereafter | 185,817 |
| Total | \$1,294,145 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,318,192 | \$1,106,725 | (\$678,268) |

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$959,572) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 328,976 |
| - Net Difference Between Projected and Actual Investment | 1,751,914 |
| - Change of Assumptions | 3,037 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (11,633) |
| Pension Expense/Income | 296,194 |
| Contributions | (302,191) |
| Total Activity in FY 2022 | 2,066,297 |
| Net Pension Liability as of 2022 | \$1,106,725 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7720200
 Submission Unit Name: CEDAR LAKE-FIRE DEPT

Wages: \$613,197 Proportionate Share: 0.0006066

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$296,099) | \$392,987 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$200,987 | \$5,484 |
| Net Difference Between Projected and Actual | 125,079 | 0 |
| Change of Assumptions | 167,688 | 30,992 |
| Changes in Proportion and Differences Between | 10,262 | 33,886 |
| Total | \$504,016 | \$70,362 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$103,934 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,867) |
| Total | \$99,067 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,309

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$41,732 |
| 2024 | 62,970 |
| 2025 | 35,352 |
| 2026 | 180,582 |
| 2027 | 48,229 |
| Thereafter | 64,789 |
| Total | \$433,654 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,178,256 | \$392,987 | (\$240,846) |

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-FIRE DEPT - 7720200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$296,099) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 127,123 |
| - Net Difference Between Projected and Actual Investment | 556,979 |
| - Change of Assumptions | 18,844 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,618) |
| Pension Expense/Income | 99,067 |
| Contributions | (107,309) |
| Total Activity in FY 2022 | 689,086 |
| Net Pension Liability as of 2022 | \$392,987 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7721100
 Submission Unit Name: CHARLESTOWN-POLICE DEPT

Wages: \$888,757 Proportionate Share: 0.0008792

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$522,458) | \$569,591 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$291,309 | \$7,948 |
| Net Difference Between Projected and Actual | 181,288 | 0 |
| Change of Assumptions | 243,046 | 44,919 |
| Changes in Proportion and Differences Between | 9,227 | 7,787 |
| Total | \$724,870 | \$60,654 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$150,640 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 661 |
| Total | \$151,301 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,533

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$67,412 |
| 2024 | 97,999 |
| 2025 | 58,701 |
| 2026 | 268,936 |
| 2027 | 74,200 |
| Thereafter | 96,968 |
| Total | \$664,216 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,707,753 | \$569,591 | (\$349,080) |

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$522,458) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 162,707 |
| - Net Difference Between Projected and Actual Investment | 943,364 |
| - Change of Assumptions | (9,820) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 30 |
| Pension Expense/Income | 151,301 |
| Contributions | (155,533) |
| Total Activity in FY 2022 | 1,092,049 |
| Net Pension Liability as of 2022 | \$569,591 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7722100
 Submission Unit Name: CHESTERTON-POLICE DEPT

Wages: \$1,976,823 Proportionate Share: 0.0019556

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,183,153) | \$1,266,939 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$647,957 | \$17,679 |
| Net Difference Between Projected and Actual | 403,238 | 0 |
| Change of Assumptions | 540,606 | 99,914 |
| Changes in Proportion and Differences Between | 35,065 | 12,867 |
| Total | \$1,626,866 | \$130,460 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$335,069 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,393 |
| Total | \$337,462 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$345,939

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$152,963 |
| 2024 | 222,351 |
| 2025 | 133,879 |
| 2026 | 601,619 |
| 2027 | 169,114 |
| Thereafter | 216,480 |
| Total | \$1,496,406 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,798,546 | \$1,266,939 | (\$776,457) |

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,183,153) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 357,046 |
| - Net Difference Between Projected and Actual Investment | 2,129,030 |
| - Change of Assumptions | (30,223) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,716 |
| Pension Expense/Income | 337,462 |
| Contributions | (345,939) |
| Total Activity in FY 2022 | 2,450,092 |
| Net Pension Liability as of 2022 | \$1,266,939 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7722200
 Submission Unit Name: CHESTERTON-FIRE DEPT

Wages: \$1,227,873 Proportionate Share: 0.0012147

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$767,906) | \$786,946 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$402,472 | \$10,981 |
| Net Difference Between Projected and Actual | 250,467 | 0 |
| Change of Assumptions | 335,791 | 62,061 |
| Changes in Proportion and Differences Between | 23,165 | 7,754 |
| Total | \$1,011,895 | \$80,796 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$208,124 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,669 |
| Total | \$209,793 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$214,877

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$95,486 |
| 2024 | 138,670 |
| 2025 | 83,552 |
| 2026 | 373,795 |
| 2027 | 105,075 |
| Thereafter | 134,521 |
| Total | \$931,099 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,359,426 | \$786,946 | (\$482,288) |

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$767,906) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 214,154 |
| - Net Difference Between Projected and Actual Investment | 1,370,563 |
| - Change of Assumptions | (31,909) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,128 |
| Pension Expense/Income | 209,793 |
| Contributions | (214,877) |
| Total Activity in FY 2022 | 1,554,852 |
| Net Pension Liability as of 2022 | \$786,946 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7723100
 Submission Unit Name: CLARKSVILLE-POLICE DEPT

Wages: \$3,287,274 Proportionate Share: 0.0032521

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,995,859) | \$2,106,879 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,077,532 | \$29,400 |
| Net Difference Between Projected and Actual | 670,572 | 0 |
| Change of Assumptions | 899,010 | 166,154 |
| Changes in Proportion and Differences Between | 22,005 | 12,455 |
| Total | \$2,669,119 | \$208,009 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$557,208 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,575 |
| Total | \$562,783 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$575,270

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$252,922 |
| 2024 | 365,731 |
| 2025 | 216,626 |
| 2026 | 995,201 |
| 2027 | 274,750 |
| Thereafter | 355,880 |
| Total | \$2,461,110 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,316,860 | \$2,106,879 | (\$1,291,223) |

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,995,859) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 587,218 |
| - Net Difference Between Projected and Actual Investment | 3,581,805 |
| - Change of Assumptions | (61,528) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,730 |
| Pension Expense/Income | 562,783 |
| Contributions | (575,270) |
| Total Activity in FY 2022 | 4,102,738 |
| Net Pension Liability as of 2022 | \$2,106,879 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7723200
 Submission Unit Name: CLARKSVILLE-FIRE DEPT

Wages: \$2,756,875 Proportionate Share: 0.0027273

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,485,872) | \$1,766,886 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$903,648 | \$24,656 |
| Net Difference Between Projected and Actual | 562,360 | 0 |
| Change of Assumptions | 753,934 | 139,341 |
| Changes in Proportion and Differences Between | 3,558 | 29,783 |
| Total | \$2,223,500 | \$193,780 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$467,290 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,261) |
| Total | \$463,029 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$482,453

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$204,480 |
| 2024 | 300,772 |
| 2025 | 177,072 |
| 2026 | 829,859 |
| 2027 | 225,810 |
| Thereafter | 291,727 |
| Total | \$2,029,720 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,297,492 | \$1,766,886 | (\$1,082,855) |

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,485,872) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 535,852 |
| - Net Difference Between Projected and Actual Investment | 2,729,707 |
| - Change of Assumptions | 23,191 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (16,568) |
| Pension Expense/Income | 463,029 |
| Contributions | (482,453) |
| Total Activity in FY 2022 | 3,252,758 |
| Net Pension Liability as of 2022 | \$1,766,886 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7724100
 Submission Unit Name: CLINTON-POLICE DEPT

Wages: \$289,759 Proportionate Share: 0.0002867

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$169,267) | \$185,739 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$94,994 | \$2,592 |
| Net Difference Between Projected and Actual | 59,117 | 0 |
| Change of Assumptions | 79,255 | 14,648 |
| Changes in Proportion and Differences Between | 2,875 | 2,197 |
| Total | \$236,241 | \$19,437 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$49,123 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,932) |
| Total | \$46,191 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,707

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$22,197 |
| 2024 | 32,799 |
| 2025 | 19,022 |
| 2026 | 87,614 |
| 2027 | 24,069 |
| Thereafter | 31,103 |
| Total | \$216,804 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$556,884 | \$185,739 | (\$113,832) |

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$169,267) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 53,313 |
| - Net Difference Between Projected and Actual Investment | 306,016 |
| - Change of Assumptions | (2,764) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,957 |
| Pension Expense/Income | 46,191 |
| Contributions | (50,707) |
| Total Activity in FY 2022 | 355,006 |
| Net Pension Liability as of 2022 | \$185,739 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7724200
 Submission Unit Name: CLINTON-FIRE DEPT

Wages: \$106,354 Proportionate Share: 0.0001052

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$69,326) | \$68,154 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$34,856 | \$951 |
| Net Difference Between Projected and Actual | 21,692 | 0 |
| Change of Assumptions | 29,081 | 5,375 |
| Changes in Proportion and Differences Between | 1,809 | 1,110 |
| Total | \$87,438 | \$7,436 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$18,025 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (72) |
| Total | \$17,953 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,612

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$8,023 |
| 2024 | 11,796 |
| 2025 | 7,077 |
| 2026 | 32,250 |
| 2027 | 9,004 |
| Thereafter | 11,852 |
| Total | \$80,002 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$204,340 | \$68,154 | (\$41,769) |

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$69,326) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 17,895 |
| - Net Difference Between Projected and Actual Investment | 122,814 |
| - Change of Assumptions | (3,887) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,317 |
| Pension Expense/Income | 17,953 |
| Contributions | (18,612) |
| Total Activity in FY 2022 | 137,480 |
| Net Pension Liability as of 2022 | \$68,154 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7725100
 Submission Unit Name: COLUMBIA CITY-POLICE DEPT

Wages: \$1,247,914 Proportionate Share: 0.0012345

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$729,136) | \$799,773 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$409,032 | \$11,160 |
| Net Difference Between Projected and Actual | 254,550 | 0 |
| Change of Assumptions | 341,265 | 63,072 |
| Changes in Proportion and Differences Between | 15,505 | 1,039 |
| Total | \$1,020,352 | \$75,271 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$211,517 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,766 |
| Total | \$216,283 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$218,385

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$98,190 |
| 2024 | 140,722 |
| 2025 | 84,188 |
| 2026 | 380,007 |
| 2027 | 106,406 |
| Thereafter | 135,568 |
| Total | \$945,081 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,397,886 | \$799,773 | (\$490,149) |

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$729,136) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 229,489 |
| - Net Difference Between Projected and Actual Investment | 1,318,094 |
| - Change of Assumptions | (12,015) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,557) |
| Pension Expense/Income | 216,283 |
| Contributions | (218,385) |
| Total Activity in FY 2022 | 1,528,909 |
| Net Pension Liability as of 2022 | \$799,773 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7725200
 Submission Unit Name: COLUMBIA CITY-FIRE

Wages: \$610,459 Proportionate Share: 0.0006039

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$395,507) | \$391,238 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$200,093 | \$5,459 |
| Net Difference Between Projected and Actual | 124,522 | 0 |
| Change of Assumptions | 166,942 | 30,854 |
| Changes in Proportion and Differences Between | 11,922 | 2,696 |
| Total | \$503,479 | \$39,009 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$103,471 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,703 |
| Total | \$106,174 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,830

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$48,764 |
| 2024 | 69,199 |
| 2025 | 41,328 |
| 2026 | 185,841 |
| 2027 | 52,113 |
| Thereafter | 67,225 |
| Total | \$464,470 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,173,012 | \$391,238 | (\$239,774) |

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$395,507) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 103,297 |
| - Net Difference Between Projected and Actual Investment | 701,424 |
| - Change of Assumptions | (21,330) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,010 |
| Pension Expense/Income | 106,174 |
| Contributions | (106,830) |
| Total Activity in FY 2022 | 786,745 |
| Net Pension Liability as of 2022 | \$391,238 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7726100
 Submission Unit Name: COLUMBUS-POLICE DEPT

Wages: \$5,484,328 Proportionate Share: 0.0054256

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,360,631) | \$3,514,985 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,797,687 | \$49,049 |
| Net Difference Between Projected and Actual | 1,118,741 | 0 |
| Change of Assumptions | 1,499,851 | 277,201 |
| Changes in Proportion and Differences Between | 54,281 | 20,724 |
| Total | \$4,470,560 | \$346,974 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$929,611 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 14,789 |
| Total | \$944,400 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$959,769

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$425,597 |
| 2024 | 612,806 |
| 2025 | 364,754 |
| 2026 | 1,663,133 |
| 2027 | 461,454 |
| Thereafter | 595,842 |
| Total | \$4,123,586 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,538,654 | \$3,514,985 | (\$2,154,195) |

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,360,631) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 972,549 |
| - Net Difference Between Projected and Actual Investment | 6,020,682 |
| - Change of Assumptions | (114,936) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 12,690 |
| Pension Expense/Income | 944,400 |
| Contributions | (959,769) |
| Total Activity in FY 2022 | 6,875,616 |
| Net Pension Liability as of 2022 | \$3,514,985 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7726200
 Submission Unit Name: CITY OF COLUMBUS-FIRE DEPT

Wages: \$6,155,604 Proportionate Share: 0.0060897

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,797,923) | \$3,945,223 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,017,726 | \$55,053 |
| Net Difference Between Projected and Actual | 1,255,676 | 0 |
| Change of Assumptions | 1,683,435 | 311,130 |
| Changes in Proportion and Differences Between | 52,293 | 8,267 |
| Total | \$5,009,130 | \$374,450 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,043,397 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 10,059 |
| Total | \$1,053,456 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,078,502

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$474,652 |
| 2024 | 688,130 |
| 2025 | 411,321 |
| 2026 | 1,868,576 |
| 2027 | 519,466 |
| Thereafter | 672,535 |
| Total | \$4,634,680 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$11,828,598 | \$3,945,223 | (\$2,417,871) |

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,797,923) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,085,598 |
| - Net Difference Between Projected and Actual Investment | 6,795,468 |
| - Change of Assumptions | (139,330) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 26,456 |
| Pension Expense/Income | 1,053,456 |
| Contributions | (1,078,502) |
| Total Activity in FY 2022 | 7,743,146 |
| Net Pension Liability as of 2022 | \$3,945,223 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7727100
 Submission Unit Name: CONNERSVILLE-POLICE DEPT

Wages: \$1,175,714 Proportionate Share: 0.0011631

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$762,469) | \$753,516 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$385,375 | \$10,515 |
| Net Difference Between Projected and Actual | 239,827 | 0 |
| Change of Assumptions | 321,527 | 59,424 |
| Changes in Proportion and Differences Between | 15,994 | 12,019 |
| Total | \$962,723 | \$81,958 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$199,283 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,156) |
| Total | \$198,127 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$205,752

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$88,067 |
| 2024 | 129,848 |
| 2025 | 78,441 |
| 2026 | 356,476 |
| 2027 | 98,686 |
| Thereafter | 129,247 |
| Total | \$880,765 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,259,199 | \$753,516 | (\$461,800) |

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$762,469) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 198,779 |
| - Net Difference Between Projected and Actual Investment | 1,351,992 |
| - Change of Assumptions | (41,372) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 14,211 |
| Pension Expense/Income | 198,127 |
| Contributions | (205,752) |
| Total Activity in FY 2022 | 1,515,985 |
| Net Pension Liability as of 2022 | \$753,516 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7727200
 Submission Unit Name: CONNERSVILLE-FIRE DEPT

Wages: \$1,380,103 Proportionate Share: 0.0013653

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$820,093) | \$884,512 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$452,371 | \$12,343 |
| Net Difference Between Projected and Actual | 281,520 | 0 |
| Change of Assumptions | 377,423 | 69,755 |
| Changes in Proportion and Differences Between | 9,667 | 8,452 |
| Total | \$1,120,981 | \$90,550 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$233,928 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (761) |
| Total | \$233,167 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$241,517

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$103,953 |
| 2024 | 152,561 |
| 2025 | 91,428 |
| 2026 | 417,757 |
| 2027 | 115,100 |
| Thereafter | 149,632 |
| Total | \$1,030,431 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,651,951 | \$884,512 | (\$542,083) |

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$820,093) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 250,639 |
| - Net Difference Between Projected and Actual Investment | 1,477,738 |
| - Change of Assumptions | (18,743) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,321 |
| Pension Expense/Income | 233,167 |
| Contributions | (241,517) |
| Total Activity in FY 2022 | 1,704,605 |
| Net Pension Liability as of 2022 | \$884,512 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7728100
 Submission Unit Name: COVINGTON-POLICE DEPT

Wages: \$89,599 Proportionate Share: 0.0000886

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$54,551) | \$57,400 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$29,356 | \$801 |
| Net Difference Between Projected and Actual | 18,269 | 0 |
| Change of Assumptions | 24,493 | 4,527 |
| Changes in Proportion and Differences Between | 2,371 | 27,494 |
| Total | \$74,489 | \$32,822 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$15,181 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,128) |
| Total | \$8,053 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,680

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$770 |
| 2024 | 4,802 |
| 2025 | 1,105 |
| 2026 | 22,418 |
| 2027 | 3,215 |
| Thereafter | 9,357 |
| Total | \$41,667 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$172,096 | \$57,400 | (\$35,178) |

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$54,551) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 15,957 |
| - Net Difference Between Projected and Actual Investment | 97,839 |
| - Change of Assumptions | (1,746) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,528 |
| Pension Expense/Income | 8,053 |
| Contributions | (15,680) |
| Total Activity in FY 2022 | 111,951 |
| Net Pension Liability as of 2022 | \$57,400 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7729100
 Submission Unit Name: CRAWFORDSVILLE-POLICE DEPT

Wages: \$2,722,145 Proportionate Share: 0.0026930

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,687,171) | \$1,744,665 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$892,283 | \$24,345 |
| Net Difference Between Projected and Actual | 555,288 | 0 |
| Change of Assumptions | 744,452 | 137,589 |
| Changes in Proportion and Differences Between | 29,228 | 21,711 |
| Total | \$2,221,251 | \$183,645 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$461,413 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,310 |
| Total | \$465,723 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$476,375

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$210,112 |
| 2024 | 301,268 |
| 2025 | 178,440 |
| 2026 | 823,078 |
| 2027 | 227,651 |
| Thereafter | 297,057 |
| Total | \$2,037,606 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,230,868 | \$1,744,665 | (\$1,069,236) |

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,687,171) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 478,310 |
| - Net Difference Between Projected and Actual Investment | 3,016,259 |
| - Change of Assumptions | (64,658) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 12,577 |
| Pension Expense/Income | 465,723 |
| Contributions | (476,375) |
| Total Activity in FY 2022 | 3,431,836 |
| Net Pension Liability as of 2022 | \$1,744,665 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7729200
 Submission Unit Name: CRAWFORDSVILLE-FIRE DEPT

Wages: \$3,188,537 Proportionate Share: 0.0031544

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,007,206) | \$2,043,584 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,045,161 | \$28,517 |
| Net Difference Between Projected and Actual | 650,427 | 0 |
| Change of Assumptions | 872,001 | 161,162 |
| Changes in Proportion and Differences Between | 26,237 | 36,541 |
| Total | \$2,593,826 | \$226,220 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$540,469 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,455) |
| Total | \$536,014 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$557,993

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$236,338 |
| 2024 | 349,192 |
| 2025 | 207,228 |
| 2026 | 962,142 |
| 2027 | 264,489 |
| Thereafter | 348,217 |
| Total | \$2,367,606 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,127,088 | \$2,043,584 | (\$1,252,432) |

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,007,206) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 553,109 |
| - Net Difference Between Projected and Actual Investment | 3,578,212 |
| - Change of Assumptions | (88,061) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 29,509 |
| Pension Expense/Income | 536,014 |
| Contributions | (557,993) |
| Total Activity in FY 2022 | 4,050,790 |
| Net Pension Liability as of 2022 | \$2,043,584 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7730100
 Submission Unit Name: CROWN POINT-POLICE DEPT

Wages: \$3,852,376 Proportionate Share: 0.0038111

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,364,770) | \$2,469,028 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,262,748 | \$34,453 |
| Net Difference Between Projected and Actual | 785,836 | 0 |
| Change of Assumptions | 1,053,539 | 194,714 |
| Changes in Proportion and Differences Between | 47,657 | 11,273 |
| Total | \$3,149,780 | \$240,440 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$652,986 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 13,392 |
| Total | \$666,378 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$674,165

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$302,404 |
| 2024 | 432,871 |
| 2025 | 257,652 |
| 2026 | 1,170,089 |
| 2027 | 326,296 |
| Thereafter | 420,028 |
| Total | \$2,909,340 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,402,659 | \$2,469,028 | (\$1,513,170) |

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,364,770) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 682,186 |
| - Net Difference Between Projected and Actual Investment | 4,235,178 |
| - Change of Assumptions | (82,392) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,613 |
| Pension Expense/Income | 666,378 |
| Contributions | (674,165) |
| Total Activity in FY 2022 | 4,833,798 |
| Net Pension Liability as of 2022 | \$2,469,028 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7730200
 Submission Unit Name: CROWN POINT-FIRE DEPT

Wages: \$3,276,558 Proportionate Share: 0.0032415

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,815,894) | \$2,100,012 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,074,020 | \$29,304 |
| Net Difference Between Projected and Actual | 668,386 | 0 |
| Change of Assumptions | 896,079 | 165,612 |
| Changes in Proportion and Differences Between | 27,850 | 23,588 |
| Total | \$2,666,335 | \$218,504 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$555,392 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,051 |
| Total | \$558,443 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$573,397

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$251,712 |
| 2024 | 364,526 |
| 2025 | 215,830 |
| 2026 | 991,419 |
| 2027 | 273,925 |
| Thereafter | 350,419 |
| Total | \$2,447,831 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,296,271 | \$2,100,012 | (\$1,287,014) |

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,815,894) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 625,361 |
| - Net Difference Between Projected and Actual Investment | 3,317,117 |
| - Change of Assumptions | 7,711 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (19,329) |
| Pension Expense/Income | 558,443 |
| Contributions | (573,397) |
| Total Activity in FY 2022 | 3,915,906 |
| Net Pension Liability as of 2022 | \$2,100,012 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7731100
 Submission Unit Name: DECATUR-POLICE DEPT

Wages: \$1,087,331 Proportionate Share: 0.0010757

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$630,850) | \$696,894 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$356,416 | \$9,725 |
| Net Difference Between Projected and Actual | 221,806 | 0 |
| Change of Assumptions | 297,366 | 54,959 |
| Changes in Proportion and Differences Between | 5,016 | 5,283 |
| Total | \$880,604 | \$69,967 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$184,308 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,436 |
| Total | \$186,744 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$190,284

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$82,688 |
| 2024 | 119,929 |
| 2025 | 71,314 |
| 2026 | 328,745 |
| 2027 | 90,469 |
| Thereafter | 117,492 |
| Total | \$810,637 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,089,433 | \$696,894 | (\$427,099) |

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$630,850) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 201,005 |
| - Net Difference Between Projected and Actual Investment | 1,141,987 |
| - Change of Assumptions | (8,682) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,026) |
| Pension Expense/Income | 186,744 |
| Contributions | (190,284) |
| Total Activity in FY 2022 | 1,327,744 |
| Net Pension Liability as of 2022 | \$696,894 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7731200
 Submission Unit Name: DECATUR-FIRE DEPT

Wages: \$555,404 Proportionate Share: 0.0005495

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$334,692) | \$355,995 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$182,068 | \$4,968 |
| Net Difference Between Projected and Actual | 113,305 | 0 |
| Change of Assumptions | 151,904 | 28,075 |
| Changes in Proportion and Differences Between | 4,203 | 519 |
| Total | \$451,480 | \$33,562 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$94,150 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 658 |
| Total | \$94,808 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,196

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$42,725 |
| 2024 | 62,086 |
| 2025 | 37,125 |
| 2026 | 168,617 |
| 2027 | 46,847 |
| Thereafter | 60,518 |
| Total | \$417,918 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,067,346 | \$355,995 | (\$218,175) |

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$334,692) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 99,807 |
| - Net Difference Between Projected and Actual Investment | 601,499 |
| - Change of Assumptions | (9,384) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,153 |
| Pension Expense/Income | 94,808 |
| Contributions | (97,196) |
| Total Activity in FY 2022 | 690,687 |
| Net Pension Liability as of 2022 | \$355,995 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7732100
 Submission Unit Name: DELPHI-POLICE DEPT

Wages: \$356,789 Proportionate Share: 0.0003530

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$208,687) | \$228,692 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$116,961 | \$3,191 |
| Net Difference Between Projected and Actual | 72,787 | 0 |
| Change of Assumptions | 97,583 | 18,035 |
| Changes in Proportion and Differences Between | 2,799 | 5,937 |
| Total | \$290,130 | \$27,163 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$60,482 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,940) |
| Total | \$58,542 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,439

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$25,638 |
| 2024 | 38,717 |
| 2025 | 22,867 |
| 2026 | 107,512 |
| 2027 | 29,525 |
| Thereafter | 38,708 |
| Total | \$262,967 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$685,665 | \$228,692 | (\$140,156) |

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$208,687) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 65,577 |
| - Net Difference Between Projected and Actual Investment | 377,186 |
| - Change of Assumptions | (3,513) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,026 |
| Pension Expense/Income | 58,542 |
| Contributions | (62,439) |
| Total Activity in FY 2022 | 437,379 |
| Net Pension Liability as of 2022 | \$228,692 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7733100
 Submission Unit Name: DUNKIRK-POLICE DEPT, CLERK OFFICE

Wages: \$105,927 Proportionate Share: 0.0001048

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$71,217) | \$67,895 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$34,724 | \$947 |
| Net Difference Between Projected and Actual | 21,609 | 0 |
| Change of Assumptions | 28,971 | 5,354 |
| Changes in Proportion and Differences Between | 3,198 | 5,842 |
| Total | \$88,502 | \$12,143 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$17,956 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (913) |
| Total | \$17,043 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,537

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$6,997 |
| 2024 | 10,882 |
| 2025 | 6,493 |
| 2026 | 31,603 |
| 2027 | 8,412 |
| Thereafter | 11,972 |
| Total | \$76,359 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$203,563 | \$67,895 | (\$41,610) |

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$71,217) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 17,331 |
| - Net Difference Between Projected and Actual Investment | 125,489 |
| - Change of Assumptions | (4,728) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,514 |
| Pension Expense/Income | 17,043 |
| Contributions | (18,537) |
| Total Activity in FY 2022 | 139,112 |
| Net Pension Liability as of 2022 | \$67,895 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7734100
 Submission Unit Name: DYER-POLICE DEPT

Wages: \$2,329,415 Proportionate Share: 0.0023045

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,439,950) | \$1,492,975 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$763,560 | \$20,833 |
| Net Difference Between Projected and Actual | 475,180 | 0 |
| Change of Assumptions | 637,055 | 117,740 |
| Changes in Proportion and Differences Between | 16,133 | 1,085 |
| Total | \$1,891,928 | \$139,658 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$394,848 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,449 |
| Total | \$399,297 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$407,647

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$180,546 |
| 2024 | 260,349 |
| 2025 | 154,760 |
| 2026 | 706,476 |
| 2027 | 195,858 |
| Thereafter | 254,281 |
| Total | \$1,752,270 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,476,247 | \$1,492,975 | (\$914,985) |

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,439,950) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 410,192 |
| - Net Difference Between Projected and Actual Investment | 2,575,544 |
| - Change of Assumptions | (53,809) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 9,348 |
| Pension Expense/Income | 399,297 |
| Contributions | (407,647) |
| Total Activity in FY 2022 | 2,932,925 |
| Net Pension Liability as of 2022 | \$1,492,975 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7735100
 Submission Unit Name: EAST CHICAGO-POLICE DEPT

Wages: \$4,476,166 Proportionate Share: 0.0044282

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,903,008) | \$2,868,818 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,467,214 | \$40,032 |
| Net Difference Between Projected and Actual | 913,080 | 0 |
| Change of Assumptions | 1,224,130 | 226,242 |
| Changes in Proportion and Differences Between | 94,222 | 28,158 |
| Total | \$3,698,646 | \$294,432 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$758,719 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,136) |
| Total | \$753,583 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$783,335

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$348,165 |
| 2024 | 507,968 |
| 2025 | 305,780 |
| 2026 | 1,366,680 |
| 2027 | 383,921 |
| Thereafter | 491,700 |
| Total | \$3,404,214 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,601,310 | \$2,868,818 | (\$1,758,185) |

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,903,008) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 756,775 |
| - Net Difference Between Projected and Actual Investment | 5,147,515 |
| - Change of Assumptions | (157,556) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 54,844 |
| Pension Expense/Income | 753,583 |
| Contributions | (783,335) |
| Total Activity in FY 2022 | 5,771,826 |
| Net Pension Liability as of 2022 | \$2,868,818 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7735200
 Submission Unit Name: EAST CHICAGO-FIRE DEPT

Wages: \$3,510,630 Proportionate Share: 0.0034730

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,476,118) | \$2,249,989 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,150,724 | \$31,397 |
| Net Difference Between Projected and Actual | 716,121 | 0 |
| Change of Assumptions | 960,075 | 177,440 |
| Changes in Proportion and Differences Between | 78,557 | 47,267 |
| Total | \$2,905,477 | \$256,104 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$595,057 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (15,064) |
| Total | \$579,993 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$614,365

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$264,389 |
| 2024 | 393,510 |
| 2025 | 236,169 |
| 2026 | 1,067,006 |
| 2027 | 297,768 |
| Thereafter | 390,531 |
| Total | \$2,649,373 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,745,935 | \$2,249,989 | (\$1,378,930) |

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,476,118) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 547,504 |
| - Net Difference Between Projected and Actual Investment | 4,327,878 |
| - Change of Assumptions | (202,900) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 87,997 |
| Pension Expense/Income | 579,993 |
| Contributions | (614,365) |
| Total Activity in FY 2022 | 4,726,107 |
| Net Pension Liability as of 2022 | \$2,249,989 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7736100
 Submission Unit Name: LAKE STATION-POLICE DEPT

Wages: \$1,992,746 Proportionate Share: 0.0019714

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,199,229) | \$1,277,175 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$653,192 | \$17,822 |
| Net Difference Between Projected and Actual | 406,496 | 0 |
| Change of Assumptions | 544,973 | 100,721 |
| Changes in Proportion and Differences Between | 18,511 | 17,319 |
| Total | \$1,623,172 | \$135,862 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$337,776 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,962 |
| Total | \$339,738 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$348,773

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$151,550 |
| 2024 | 220,509 |
| 2025 | 129,035 |
| 2026 | 602,252 |
| 2027 | 166,584 |
| Thereafter | 217,380 |
| Total | \$1,487,310 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,829,236 | \$1,277,175 | (\$782,730) |

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,199,229) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 358,425 |
| - Net Difference Between Projected and Actual Investment | 2,155,736 |
| - Change of Assumptions | (33,061) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,339 |
| Pension Expense/Income | 339,738 |
| Contributions | (348,773) |
| Total Activity in FY 2022 | 2,476,404 |
| Net Pension Liability as of 2022 | \$1,277,175 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7737100
 Submission Unit Name: ELKHART-POLICE DEPT

Wages: \$9,147,582 Proportionate Share: 0.0090496

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$6,073,805) | \$5,862,800 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$2,998,442 | \$81,811 |
| Net Difference Between Projected and Actual | 1,865,997 | 0 |
| Change of Assumptions | 2,501,669 | 462,355 |
| Changes in Proportion and Differences Between | 198,161 | 88,639 |
| Total | \$7,564,269 | \$632,805 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,550,540 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,963 |
| Total | \$1,555,503 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,601,155

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$708,178 |
| 2024 | 1,030,568 |
| 2025 | 616,544 |
| 2026 | 2,776,193 |
| 2027 | 774,964 |
| Thereafter | 1,025,017 |
| Total | \$6,931,464 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$17,577,891 | \$5,862,800 | (\$3,593,078) |

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$6,073,805) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,513,974 |
| - Net Difference Between Projected and Actual Investment | 10,725,474 |
| - Change of Assumptions | (378,160) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 120,969 |
| Pension Expense/Income | 1,555,503 |
| Contributions | (1,601,155) |
| Total Activity in FY 2022 | 11,936,605 |
| Net Pension Liability as of 2022 | \$5,862,800 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7737200
 Submission Unit Name: ELKHART-FIRE DEPT

Wages: \$10,048,774 Proportionate Share: 0.0099411

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$5,948,332) | \$6,440,360 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,293,826 | \$89,870 |
| Net Difference Between Projected and Actual | 2,049,821 | 0 |
| Change of Assumptions | 2,748,115 | 507,903 |
| Changes in Proportion and Differences Between | 130,523 | 34,776 |
| Total | \$8,222,285 | \$632,549 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,703,288 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 15,509 |
| Total | \$1,718,797 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,758,532

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$779,795 |
| 2024 | 1,130,728 |
| 2025 | 676,454 |
| 2026 | 3,051,105 |
| 2027 | 850,656 |
| Thereafter | 1,100,998 |
| Total | \$7,589,736 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$19,309,535 | \$6,440,360 | (\$3,947,042) |

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$5,948,332) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,830,275 |
| - Net Difference Between Projected and Actual Investment | 10,726,280 |
| - Change of Assumptions | (127,322) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (806) |
| Pension Expense/Income | 1,718,797 |
| Contributions | (1,758,532) |
| Total Activity in FY 2022 | 12,388,692 |
| Net Pension Liability as of 2022 | \$6,440,360 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7738100
 Submission Unit Name: ELWOOD-POLICE DEPT

Wages: \$778,096 Proportionate Share: 0.0007698

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$456,678) | \$498,716 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$255,061 | \$6,959 |
| Net Difference Between Projected and Actual | 158,730 | 0 |
| Change of Assumptions | 212,803 | 39,330 |
| Changes in Proportion and Differences Between | 4,266 | 6,383 |
| Total | \$630,860 | \$52,672 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$131,896 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (593) |
| Total | \$131,303 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,284

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$58,586 |
| 2024 | 85,773 |
| 2025 | 50,762 |
| 2026 | 234,769 |
| 2027 | 64,159 |
| Thereafter | 84,139 |
| Total | \$578,188 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,495,255 | \$498,716 | (\$305,644) |

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$456,678) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 142,639 |
| - Net Difference Between Projected and Actual Investment | 824,857 |
| - Change of Assumptions | (8,292) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,171 |
| Pension Expense/Income | 131,303 |
| Contributions | (136,284) |
| Total Activity in FY 2022 | 955,394 |
| Net Pension Liability as of 2022 | \$498,716 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7738200
 Submission Unit Name: ELWOOD-FIRE DEPT

Wages: \$980,687 Proportionate Share: 0.0009702

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$540,897) | \$628,546 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$321,460 | \$8,771 |
| Net Difference Between Projected and Actual | 200,052 | 0 |
| Change of Assumptions | 268,202 | 49,569 |
| Changes in Proportion and Differences Between | 7,273 | 13,213 |
| Total | \$796,987 | \$71,553 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$166,232 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 673 |
| Total | \$166,905 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$172,792

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$74,057 |
| 2024 | 107,478 |
| 2025 | 63,307 |
| 2026 | 295,315 |
| 2027 | 80,212 |
| Thereafter | 105,065 |
| Total | \$725,434 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,884,511 | \$628,546 | (\$385,211) |

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$540,897) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 187,777 |
| - Net Difference Between Projected and Actual Investment | 989,025 |
| - Change of Assumptions | 3,347 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,819) |
| Pension Expense/Income | 166,905 |
| Contributions | (172,792) |
| Total Activity in FY 2022 | 1,169,443 |
| Net Pension Liability as of 2022 | \$628,546 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7739100
 Submission Unit Name: EVANSVILLE-POLICE DEPARTMENT

Wages: \$18,807,806 Proportionate Share: 0.0186063

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|----------------|---------------|
| Net Pension Liability/(Asset) | (\$11,625,802) | \$12,054,126 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$6,164,904 | \$168,206 |
| Net Difference Between Projected and Actual | 3,836,557 | 0 |
| Change of Assumptions | 5,143,520 | 950,619 |
| Changes in Proportion and Differences Between | 153,505 | 48,653 |
| Total | \$15,298,486 | \$1,167,478 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$3,187,966 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,294 |
| Total | \$3,195,260 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,290,800

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$1,437,215 |
| 2024 | 2,091,212 |
| 2025 | 1,253,560 |
| 2026 | 5,708,451 |
| 2027 | 1,584,404 |
| Thereafter | 2,056,166 |
| Total | \$14,131,008 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$36,140,770 | \$12,054,126 | (\$7,387,497) |

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

| | |
|---|-----------------------|
| Net Pension Liability as of 2021 | (\$11,625,802) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 3,311,888 |
| - Net Difference Between Projected and Actual Investment | 20,794,384 |
| - Change of Assumptions | (434,358) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 103,554 |
| Pension Expense/Income | 3,195,260 |
| Contributions | (3,290,800) |
| Total Activity in FY 2022 | 23,679,928 |
| Net Pension Liability as of 2022 | \$12,054,126 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7739200
 Submission Unit Name: EVANSVILLE-FIRE DEPT

Wages: \$18,809,928 Proportionate Share: 0.0186084

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|----------------|---------------|
| Net Pension Liability/(Asset) | (\$11,161,383) | \$12,055,486 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$6,165,599 | \$168,225 |
| Net Difference Between Projected and Actual | 3,836,990 | 0 |
| Change of Assumptions | 5,144,101 | 950,726 |
| Changes in Proportion and Differences Between | 99,682 | 62,576 |
| Total | \$15,246,372 | \$1,181,527 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$3,188,326 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 14,624 |
| Total | \$3,202,950 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,291,319

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$1,437,641 |
| 2024 | 2,082,357 |
| 2025 | 1,239,844 |
| 2026 | 5,695,552 |
| 2027 | 1,571,339 |
| Thereafter | 2,038,112 |
| Total | \$14,064,845 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$36,144,849 | \$12,055,486 | (\$7,388,331) |

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

| | |
|---|-----------------------|
| Net Pension Liability as of 2021 | (\$11,161,383) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 3,419,815 |
| - Net Difference Between Projected and Actual Investment | 20,117,397 |
| - Change of Assumptions | (249,038) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 17,064 |
| Pension Expense/Income | 3,202,950 |
| Contributions | (3,291,319) |
| Total Activity in FY 2022 | 23,216,869 |
| Net Pension Liability as of 2022 | \$12,055,486 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7740100
 Submission Unit Name: FORT WAYNE-POLICE DEPT

Wages: \$31,980,575 Proportionate Share: 0.0316380

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|----------------|---------------|
| Net Pension Liability/(Asset) | (\$18,795,941) | \$20,496,737 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$10,482,751 | \$286,016 |
| Net Difference Between Projected and Actual | 6,523,649 | 0 |
| Change of Assumptions | 8,746,000 | 1,616,425 |
| Changes in Proportion and Differences Between | 170,651 | 66,476 |
| Total | \$25,923,051 | \$1,968,917 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$5,420,791 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (8,263) |
| Total | \$5,412,528 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,599,751

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$2,442,316 |
| 2024 | 3,559,075 |
| 2025 | 2,125,204 |
| 2026 | 9,686,639 |
| 2027 | 2,677,394 |
| Thereafter | 3,463,506 |
| Total | \$23,954,134 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$61,453,468 | \$20,496,737 | (\$12,561,639) |

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

| | |
|---|-----------------------|
| Net Pension Liability as of 2021 | (\$18,795,941) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 5,856,085 |
| - Net Difference Between Projected and Actual Investment | 33,940,106 |
| - Change of Assumptions | (351,517) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 35,227 |
| Pension Expense/Income | 5,412,528 |
| Contributions | (5,599,751) |
| Total Activity in FY 2022 | 39,292,678 |
| Net Pension Liability as of 2022 | \$20,496,737 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7740200
 Submission Unit Name: FORT WAYNE-FIRE DEPT

Wages: \$23,814,373 Proportionate Share: 0.0235593

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|----------------|---------------|
| Net Pension Liability/(Asset) | (\$13,760,845) | \$15,262,936 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$7,806,002 | \$212,982 |
| Net Difference Between Projected and Actual | 4,857,849 | 0 |
| Change of Assumptions | 6,512,726 | 1,203,674 |
| Changes in Proportion and Differences Between | 160,140 | 62,282 |
| Total | \$19,336,717 | \$1,478,938 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$4,036,603 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,875 |
| Total | \$4,043,478 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,167,497

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$1,826,774 |
| 2024 | 2,653,067 |
| 2025 | 1,592,317 |
| 2026 | 7,219,901 |
| 2027 | 1,997,607 |
| Thereafter | 2,568,113 |
| Total | \$17,857,779 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$45,761,448 | \$15,262,936 | (\$9,354,050) |

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

| | |
|---|-----------------------|
| Net Pension Liability as of 2021 | (\$13,760,845) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 4,415,153 |
| - Net Difference Between Projected and Actual Investment | 24,929,929 |
| - Change of Assumptions | (167,989) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (29,293) |
| Pension Expense/Income | 4,043,478 |
| Contributions | (4,167,497) |
| Total Activity in FY 2022 | 29,023,781 |
| Net Pension Liability as of 2022 | \$15,262,936 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7741100
 Submission Unit Name: FRANKFORT-POLICE DEPT

Wages: \$1,968,954 Proportionate Share: 0.0019479

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,220,210) | \$1,261,951 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$645,406 | \$17,610 |
| Net Difference Between Projected and Actual | 401,650 | 0 |
| Change of Assumptions | 538,477 | 99,521 |
| Changes in Proportion and Differences Between | 31,069 | 14,680 |
| Total | \$1,616,602 | \$131,811 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$333,749 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,999 |
| Total | \$338,748 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$344,570

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$152,739 |
| 2024 | 220,315 |
| 2025 | 130,795 |
| 2026 | 597,186 |
| 2027 | 165,946 |
| Thereafter | 217,810 |
| Total | \$1,484,791 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,783,590 | \$1,261,951 | (\$773,400) |

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,220,210) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 346,006 |
| - Net Difference Between Projected and Actual Investment | 2,181,494 |
| - Change of Assumptions | (46,708) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,191 |
| Pension Expense/Income | 338,748 |
| Contributions | (344,570) |
| Total Activity in FY 2022 | 2,482,161 |
| Net Pension Liability as of 2022 | \$1,261,951 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7741200
 Submission Unit Name: FRANKFORT-FIRE DEPT

Wages: \$2,143,556 Proportionate Share: 0.0021206

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,307,799) | \$1,373,835 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$702,627 | \$19,171 |
| Net Difference Between Projected and Actual | 437,261 | 0 |
| Change of Assumptions | 586,218 | 108,344 |
| Changes in Proportion and Differences Between | 18,877 | 1,647 |
| Total | \$1,744,983 | \$129,162 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$363,339 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,017 |
| Total | \$369,356 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375,123

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$167,613 |
| 2024 | 240,291 |
| 2025 | 142,756 |
| 2026 | 650,503 |
| 2027 | 180,748 |
| Thereafter | 233,910 |
| Total | \$1,615,821 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,119,041 | \$1,373,835 | (\$841,969) |

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,307,799) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 381,439 |
| - Net Difference Between Projected and Actual Investment | 2,344,865 |
| - Change of Assumptions | (42,651) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,748 |
| Pension Expense/Income | 369,356 |
| Contributions | (375,123) |
| Total Activity in FY 2022 | 2,681,634 |
| Net Pension Liability as of 2022 | \$1,373,835 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7742100
 Submission Unit Name: FRANKLIN-POLICE DEPT

Wages: \$3,503,863 Proportionate Share: 0.0034663

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,077,714) | \$2,245,649 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,148,504 | \$31,336 |
| Net Difference Between Projected and Actual | 714,739 | 0 |
| Change of Assumptions | 958,223 | 177,098 |
| Changes in Proportion and Differences Between | 15,969 | 8,500 |
| Total | \$2,837,435 | \$216,934 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$593,909 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,125 |
| Total | \$601,034 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$613,179

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$270,963 |
| 2024 | 388,706 |
| 2025 | 230,250 |
| 2026 | 1,060,044 |
| 2027 | 292,142 |
| Thereafter | 378,396 |
| Total | \$2,620,501 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,732,921 | \$2,245,649 | (\$1,376,269) |

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,077,714) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 637,350 |
| - Net Difference Between Projected and Actual Investment | 3,745,370 |
| - Change of Assumptions | (45,839) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,373) |
| Pension Expense/Income | 601,034 |
| Contributions | (613,179) |
| Total Activity in FY 2022 | 4,323,363 |
| Net Pension Liability as of 2022 | \$2,245,649 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7742200
 Submission Unit Name: FRANKLIN-FIRE DEPT

Wages: \$3,248,278 Proportionate Share: 0.0032135

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,923,696) | \$2,081,872 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,064,742 | \$29,051 |
| Net Difference Between Projected and Actual | 662,613 | 0 |
| Change of Assumptions | 888,339 | 164,182 |
| Changes in Proportion and Differences Between | 9,120 | 18,596 |
| Total | \$2,624,814 | \$211,829 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$550,595 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,059) |
| Total | \$546,536 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$568,451

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$244,490 |
| 2024 | 357,722 |
| 2025 | 211,382 |
| 2026 | 980,952 |
| 2027 | 268,754 |
| Thereafter | 349,685 |
| Total | \$2,412,985 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,241,884 | \$2,081,872 | (\$1,275,897) |

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,923,696) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 591,442 |
| - Net Difference Between Projected and Actual Investment | 3,468,587 |
| - Change of Assumptions | (41,505) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 8,959 |
| Pension Expense/Income | 546,536 |
| Contributions | (568,451) |
| Total Activity in FY 2022 | 4,005,568 |
| Net Pension Liability as of 2022 | \$2,081,872 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7743100
 Submission Unit Name: GARRETT-POLICE DEPT

Wages: \$607,060 Proportionate Share: 0.0006006

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$403,132) | \$389,100 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$198,999 | \$5,430 |
| Net Difference Between Projected and Actual | 123,842 | 0 |
| Change of Assumptions | 166,030 | 30,685 |
| Changes in Proportion and Differences Between | 9,247 | 646 |
| Total | \$498,118 | \$36,761 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$102,906 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,321 |
| Total | \$105,227 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,236

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$47,765 |
| 2024 | 68,385 |
| 2025 | 40,955 |
| 2026 | 184,913 |
| 2027 | 51,815 |
| Thereafter | 67,524 |
| Total | \$461,357 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,166,602 | \$389,100 | (\$238,464) |

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$403,132) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 100,472 |
| - Net Difference Between Projected and Actual Investment | 711,865 |
| - Change of Assumptions | (25,108) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,012 |
| Pension Expense/Income | 105,227 |
| Contributions | (106,236) |
| Total Activity in FY 2022 | 792,232 |
| Net Pension Liability as of 2022 | \$389,100 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7744100
 Submission Unit Name: GARY-POLICE DEPT

Wages: \$9,244,950 Proportionate Share: 0.0091459

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$4,946,207) | \$5,925,188 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$3,030,349 | \$82,681 |
| Net Difference Between Projected and Actual | 1,885,854 | 0 |
| Change of Assumptions | 2,528,290 | 467,275 |
| Changes in Proportion and Differences Between | 37,646 | 225,809 |
| Total | \$7,482,139 | \$775,765 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,567,040 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (41,035) |
| Total | \$1,526,005 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,625,230

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$659,981 |
| 2024 | 988,319 |
| 2025 | 580,076 |
| 2026 | 2,769,529 |
| 2027 | 741,349 |
| Thereafter | 967,120 |
| Total | \$6,706,374 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$17,764,943 | \$5,925,188 | (\$3,631,314) |

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$4,946,207) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,805,413 |
| - Net Difference Between Projected and Actual Investment | 9,100,575 |
| - Change of Assumptions | 92,344 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (27,712) |
| Pension Expense/Income | 1,526,005 |
| Contributions | (1,625,230) |
| Total Activity in FY 2022 | 10,871,395 |
| Net Pension Liability as of 2022 | \$5,925,188 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7744200
 Submission Unit Name: GARY-FIRE DEPT

Wages: \$8,438,594 Proportionate Share: 0.0083482

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$5,101,821) | \$5,408,397 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$2,766,044 | \$75,470 |
| Net Difference Between Projected and Actual | 1,721,371 | 0 |
| Change of Assumptions | 2,307,774 | 426,520 |
| Changes in Proportion and Differences Between | 53,077 | 161,721 |
| Total | \$6,848,266 | \$663,711 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,430,364 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (15,544) |
| Total | \$1,414,820 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,477,516

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$610,979 |
| 2024 | 912,298 |
| 2025 | 537,018 |
| 2026 | 2,536,551 |
| 2027 | 686,121 |
| Thereafter | 901,588 |
| Total | \$6,184,555 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$16,215,495 | \$5,408,397 | (\$3,314,592) |

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$5,101,821) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,512,383 |
| - Net Difference Between Projected and Actual Investment | 9,163,077 |
| - Change of Assumptions | (149,355) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 46,809 |
| Pension Expense/Income | 1,414,820 |
| Contributions | (1,477,516) |
| Total Activity in FY 2022 | 10,510,218 |
| Net Pension Liability as of 2022 | \$5,408,397 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7745100
 Submission Unit Name: GAS CITY-POLICE DEPT

Wages: \$523,213 Proportionate Share: 0.0005176

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$282,683) | \$335,328 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$171,499 | \$4,679 |
| Net Difference Between Projected and Actual | 106,727 | 0 |
| Change of Assumptions | 143,085 | 26,445 |
| Changes in Proportion and Differences Between | 2,383 | 5,403 |
| Total | \$423,694 | \$36,527 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$88,685 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (425) |
| Total | \$88,260 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,562

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$39,139 |
| 2024 | 57,332 |
| 2025 | 33,990 |
| 2026 | 157,829 |
| 2027 | 43,145 |
| Thereafter | 55,732 |
| Total | \$387,167 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,005,383 | \$335,328 | (\$205,509) |

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$282,683) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 101,539 |
| - Net Difference Between Projected and Actual Investment | 519,058 |
| - Change of Assumptions | 4,127 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,411) |
| Pension Expense/Income | 88,260 |
| Contributions | (91,562) |
| Total Activity in FY 2022 | 618,011 |
| Net Pension Liability as of 2022 | \$335,328 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7746100
 Submission Unit Name: GOSHEN-POLICE DEPT

Wages: \$3,653,378 Proportionate Share: 0.0036142

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,157,442) | \$2,341,466 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,197,508 | \$32,673 |
| Net Difference Between Projected and Actual | 745,236 | 0 |
| Change of Assumptions | 999,108 | 184,654 |
| Changes in Proportion and Differences Between | 21,087 | 15,221 |
| Total | \$2,962,939 | \$232,548 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$619,250 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,735 |
| Total | \$623,985 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$639,341

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$280,601 |
| 2024 | 406,310 |
| 2025 | 239,577 |
| 2026 | 1,104,792 |
| 2027 | 305,163 |
| Thereafter | 393,948 |
| Total | \$2,730,391 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,020,201 | \$2,341,466 | (\$1,434,992) |

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,157,442) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 666,605 |
| - Net Difference Between Projected and Actual Investment | 3,892,161 |
| - Change of Assumptions | (44,244) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (258) |
| Pension Expense/Income | 623,985 |
| Contributions | (639,341) |
| Total Activity in FY 2022 | 4,498,908 |
| Net Pension Liability as of 2022 | \$2,341,466 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7746200
 Submission Unit Name: GOSHEN-FIRE DEPT

Wages: \$3,839,134 Proportionate Share: 0.0037980

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,155,846) | \$2,460,541 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,258,407 | \$34,335 |
| Net Difference Between Projected and Actual | 783,135 | 0 |
| Change of Assumptions | 1,049,918 | 194,045 |
| Changes in Proportion and Differences Between | 33,820 | 26,594 |
| Total | \$3,125,280 | \$254,974 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$650,742 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,002 |
| Total | \$654,744 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$671,849

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$294,008 |
| 2024 | 427,097 |
| 2025 | 252,464 |
| 2026 | 1,161,554 |
| 2027 | 321,221 |
| Thereafter | 413,962 |
| Total | \$2,870,306 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,377,213 | \$2,460,541 | (\$1,507,968) |

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,155,846) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 726,210 |
| - Net Difference Between Projected and Actual Investment | 3,927,733 |
| - Change of Assumptions | (2,190) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (18,261) |
| Pension Expense/Income | 654,744 |
| Contributions | (671,849) |
| Total Activity in FY 2022 | 4,616,387 |
| Net Pension Liability as of 2022 | \$2,460,541 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7747100
 Submission Unit Name: GREENCASTLE-POLICE DEPT

Wages: \$1,055,470 Proportionate Share: 0.0010442

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$574,940) | \$676,487 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$345,979 | \$9,440 |
| Net Difference Between Projected and Actual | 215,311 | 0 |
| Change of Assumptions | 288,658 | 53,349 |
| Changes in Proportion and Differences Between | 8,097 | 16,316 |
| Total | \$858,045 | \$79,105 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$178,911 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,746) |
| Total | \$177,165 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$184,709

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$77,897 |
| 2024 | 115,272 |
| 2025 | 67,909 |
| 2026 | 317,988 |
| 2027 | 86,762 |
| Thereafter | 113,112 |
| Total | \$778,940 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,028,248 | \$676,487 | (\$414,592) |

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$574,940) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 203,765 |
| - Net Difference Between Projected and Actual Investment | 1,053,939 |
| - Change of Assumptions | 6,474 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,207) |
| Pension Expense/Income | 177,165 |
| Contributions | (184,709) |
| Total Activity in FY 2022 | 1,251,427 |
| Net Pension Liability as of 2022 | \$676,487 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7747200
 Submission Unit Name: GREENCASTLE-FIRE DEPT

Wages: \$1,104,620 Proportionate Share: 0.0010928

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$609,455) | \$707,972 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$362,082 | \$9,879 |
| Net Difference Between Projected and Actual | 225,332 | 0 |
| Change of Assumptions | 302,093 | 55,833 |
| Changes in Proportion and Differences Between | 12,397 | 11,903 |
| Total | \$901,904 | \$77,615 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$187,238 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,042) |
| Total | \$186,196 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,309

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$83,677 |
| 2024 | 122,057 |
| 2025 | 72,651 |
| 2026 | 334,228 |
| 2027 | 92,208 |
| Thereafter | 119,468 |
| Total | \$824,289 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,122,648 | \$707,972 | (\$433,888) |

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$609,455) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 211,459 |
| - Net Difference Between Projected and Actual Investment | 1,114,306 |
| - Change of Assumptions | 3,687 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,912) |
| Pension Expense/Income | 186,196 |
| Contributions | (193,309) |
| Total Activity in FY 2022 | 1,317,427 |
| Net Pension Liability as of 2022 | \$707,972 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7748100
 Submission Unit Name: GREENDALE-POLICE DEPT

Wages: \$572,659 Proportionate Share: 0.0005665

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$288,534) | \$367,008 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$187,701 | \$5,121 |
| Net Difference Between Projected and Actual | 116,810 | 0 |
| Change of Assumptions | 156,603 | 28,943 |
| Changes in Proportion and Differences Between | 2,130 | 11,511 |
| Total | \$463,244 | \$45,575 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$97,063 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,256) |
| Total | \$94,807 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,215

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$41,795 |
| 2024 | 62,064 |
| 2025 | 36,249 |
| 2026 | 171,918 |
| 2027 | 46,369 |
| Thereafter | 59,274 |
| Total | \$417,669 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,100,366 | \$367,008 | (\$224,925) |

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$288,534) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 115,947 |
| - Net Difference Between Projected and Actual Investment | 537,676 |
| - Change of Assumptions | 12,819 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,492) |
| Pension Expense/Income | 94,807 |
| Contributions | (100,215) |
| Total Activity in FY 2022 | 655,542 |
| Net Pension Liability as of 2022 | \$367,008 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7748200
 Submission Unit Name: GREENDALE-FIRE DEPT

Wages: \$55,298 Proportionate Share: 0.0000547

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$32,624) | \$35,437 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$18,124 | \$495 |
| Net Difference Between Projected and Actual | 11,279 | 0 |
| Change of Assumptions | 15,121 | 2,795 |
| Changes in Proportion and Differences Between | 149 | 215 |
| Total | \$44,673 | \$3,505 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$9,372 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (35) |
| Total | \$9,337 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,677

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$4,169 |
| 2024 | 6,108 |
| 2025 | 3,614 |
| 2026 | 16,716 |
| 2027 | 4,594 |
| Thereafter | 5,967 |
| Total | \$41,168 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$106,249 | \$35,437 | (\$21,718) |

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$32,624) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 10,095 |
| - Net Difference Between Projected and Actual Investment | 58,866 |
| - Change of Assumptions | (659) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 99 |
| Pension Expense/Income | 9,337 |
| Contributions | (9,677) |
| Total Activity in FY 2022 | 68,061 |
| Net Pension Liability as of 2022 | \$35,437 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7749100
 Submission Unit Name: GREENFIELD-POLICE DEPT

Wages: \$2,491,590 Proportionate Share: 0.0024649

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,314,418) | \$1,596,890 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$816,706 | \$22,283 |
| Net Difference Between Projected and Actual | 508,254 | 0 |
| Change of Assumptions | 681,396 | 125,935 |
| Changes in Proportion and Differences Between | 7,539 | 41,867 |
| Total | \$2,013,895 | \$190,085 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$422,331 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,972) |
| Total | \$416,359 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$436,029

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$183,481 |
| 2024 | 271,160 |
| 2025 | 158,247 |
| 2026 | 748,169 |
| 2027 | 201,819 |
| Thereafter | 260,934 |
| Total | \$1,823,810 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,787,808 | \$1,596,890 | (\$978,671) |

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,314,418) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 490,877 |
| - Net Difference Between Projected and Actual Investment | 2,425,513 |
| - Change of Assumptions | 32,301 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (17,713) |
| Pension Expense/Income | 416,359 |
| Contributions | (436,029) |
| Total Activity in FY 2022 | 2,911,308 |
| Net Pension Liability as of 2022 | \$1,596,890 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7749200
 Submission Unit Name: GREENFIELD-FIRE DEPT

Wages: \$2,888,251 Proportionate Share: 0.0028573

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,652,597) | \$1,851,107 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$946,721 | \$25,831 |
| Net Difference Between Projected and Actual | 589,166 | 0 |
| Change of Assumptions | 789,871 | 145,983 |
| Changes in Proportion and Differences Between | 10,483 | 11,385 |
| Total | \$2,336,241 | \$183,199 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$489,564 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 534 |
| Total | \$490,098 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$505,445

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$220,643 |
| 2024 | 320,195 |
| 2025 | 189,044 |
| 2026 | 873,070 |
| 2027 | 239,736 |
| Thereafter | 310,354 |
| Total | \$2,153,042 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,550,003 | \$1,851,107 | (\$1,134,470) |

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,652,597) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 539,247 |
| - Net Difference Between Projected and Actual Investment | 2,999,705 |
| - Change of Assumptions | (13,873) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,028) |
| Pension Expense/Income | 490,098 |
| Contributions | (505,445) |
| Total Activity in FY 2022 | 3,503,704 |
| Net Pension Liability as of 2022 | \$1,851,107 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7750100
 Submission Unit Name: GREENSBURG-POLICE DEPT

Wages: \$1,372,712 Proportionate Share: 0.0013580

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$834,927) | \$879,783 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$449,952 | \$12,277 |
| Net Difference Between Projected and Actual | 280,015 | 0 |
| Change of Assumptions | 375,405 | 69,382 |
| Changes in Proportion and Differences Between | 17,577 | 5,450 |
| Total | \$1,122,949 | \$87,109 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$232,677 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,067 |
| Total | \$233,744 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$240,218

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$105,306 |
| 2024 | 153,641 |
| 2025 | 92,996 |
| 2026 | 417,309 |
| 2027 | 116,525 |
| Thereafter | 150,063 |
| Total | \$1,035,840 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,637,771 | \$879,783 | (\$539,184) |

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$834,927) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 244,861 |
| - Net Difference Between Projected and Actual Investment | 1,497,871 |
| - Change of Assumptions | (26,292) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,744 |
| Pension Expense/Income | 233,744 |
| Contributions | (240,218) |
| Total Activity in FY 2022 | 1,714,710 |
| Net Pension Liability as of 2022 | \$879,783 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7750200
 Submission Unit Name: GREENSBURG-FIRE DEPT

Wages: \$1,696,094 Proportionate Share: 0.0016779

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$995,861) | \$1,087,031 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$555,946 | \$15,169 |
| Net Difference Between Projected and Actual | 345,977 | 0 |
| Change of Assumptions | 463,838 | 85,726 |
| Changes in Proportion and Differences Between | 4,329 | 7,206 |
| Total | \$1,370,090 | \$108,101 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$287,488 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,965) |
| Total | \$285,523 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$296,814

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$126,980 |
| 2024 | 186,758 |
| 2025 | 111,716 |
| 2026 | 512,838 |
| 2027 | 141,056 |
| Thereafter | 182,641 |
| Total | \$1,261,989 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,259,143 | \$1,087,031 | (\$666,198) |

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$995,861) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 310,797 |
| - Net Difference Between Projected and Actual Investment | 1,798,576 |
| - Change of Assumptions | (18,257) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,067 |
| Pension Expense/Income | 285,523 |
| Contributions | (296,814) |
| Total Activity in FY 2022 | 2,082,892 |
| Net Pension Liability as of 2022 | \$1,087,031 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7751100
 Submission Unit Name: GREENWOOD-POLICE DEPT

Wages: \$4,539,176 Proportionate Share: 0.0044906

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,537,938) | \$2,909,243 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,487,889 | \$40,596 |
| Net Difference Between Projected and Actual | 925,947 | 0 |
| Change of Assumptions | 1,241,380 | 229,430 |
| Changes in Proportion and Differences Between | 9,615 | 30,587 |
| Total | \$3,664,831 | \$300,613 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$769,410 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,067) |
| Total | \$764,343 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$794,356

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$340,402 |
| 2024 | 499,670 |
| 2025 | 295,688 |
| 2026 | 1,370,003 |
| 2027 | 374,994 |
| Thereafter | 483,461 |
| Total | \$3,364,218 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,722,515 | \$2,909,243 | (\$1,782,960) |

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,537,938) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 861,193 |
| - Net Difference Between Projected and Actual Investment | 4,627,877 |
| - Change of Assumptions | 1,809 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (13,685) |
| Pension Expense/Income | 764,343 |
| Contributions | (794,356) |
| Total Activity in FY 2022 | 5,447,181 |
| Net Pension Liability as of 2022 | \$2,909,243 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7751200
 Submission Unit Name: GREENWOOD-FIRE DEPT

Wages: \$4,004,015 Proportionate Share: 0.0039611

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,198,695) | \$2,566,206 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,312,448 | \$35,809 |
| Net Difference Between Projected and Actual | 816,766 | 0 |
| Change of Assumptions | 1,095,005 | 202,378 |
| Changes in Proportion and Differences Between | 48,889 | 25,776 |
| Total | \$3,273,108 | \$263,963 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$678,687 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 14,208 |
| Total | \$692,895 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$700,698

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$314,142 |
| 2024 | 448,854 |
| 2025 | 266,183 |
| 2026 | 1,213,888 |
| 2027 | 336,616 |
| Thereafter | 429,462 |
| Total | \$3,009,145 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,694,018 | \$2,566,206 | (\$1,572,726) |

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,198,695) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 768,883 |
| - Net Difference Between Projected and Actual Investment | 4,023,864 |
| - Change of Assumptions | 17,510 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (37,553) |
| Pension Expense/Income | 692,895 |
| Contributions | (700,698) |
| Total Activity in FY 2022 | 4,764,901 |
| Net Pension Liability as of 2022 | \$2,566,206 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7752100
 Submission Unit Name: GRIFFITH-POLICE DEPT

Wages: \$2,485,458 Proportionate Share: 0.0024588

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,530,611) | \$1,592,938 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$814,685 | \$22,228 |
| Net Difference Between Projected and Actual | 506,996 | 0 |
| Change of Assumptions | 679,710 | 125,623 |
| Changes in Proportion and Differences Between | 27,273 | 19,858 |
| Total | \$2,028,664 | \$167,709 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$421,286 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 11,285 |
| Total | \$432,571 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,956

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$196,805 |
| 2024 | 275,951 |
| 2025 | 160,662 |
| 2026 | 749,814 |
| 2027 | 206,656 |
| Thereafter | 271,067 |
| Total | \$1,860,955 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,775,959 | \$1,592,938 | (\$976,249) |

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,530,611) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 438,984 |
| - Net Difference Between Projected and Actual Investment | 2,739,603 |
| - Change of Assumptions | (55,121) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,468 |
| Pension Expense/Income | 432,571 |
| Contributions | (434,956) |
| Total Activity in FY 2022 | 3,123,549 |
| Net Pension Liability as of 2022 | \$1,592,938 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7753100
 Submission Unit Name: HAMMOND-POLICE DEPT

Wages: \$16,655,529 Proportionate Share: 0.0164771

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$9,312,155) | \$10,674,720 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$5,459,427 | \$148,957 |
| Net Difference Between Projected and Actual | 3,397,523 | 0 |
| Change of Assumptions | 4,554,925 | 841,836 |
| Changes in Proportion and Differences Between | 152,973 | 172,021 |
| Total | \$13,564,848 | \$1,162,814 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,823,153 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (18,523) |
| Total | \$2,804,630 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,914,715

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$1,252,022 |
| 2024 | 1,837,814 |
| 2025 | 1,092,571 |
| 2026 | 5,037,533 |
| 2027 | 1,386,036 |
| Thereafter | 1,796,058 |
| Total | \$12,402,034 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$32,005,024 | \$10,674,720 | (\$6,542,114) |

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$9,312,155) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 3,159,963 |
| - Net Difference Between Projected and Actual Investment | 16,980,578 |
| - Change of Assumptions | 6,700 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (50,281) |
| Pension Expense/Income | 2,804,630 |
| Contributions | (2,914,715) |
| Total Activity in FY 2022 | 19,986,875 |
| Net Pension Liability as of 2022 | \$10,674,720 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7753200
 Submission Unit Name: HAMMOND-FIRE DEPT

Wages: \$12,244,280 Proportionate Share: 0.0121131

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$6,910,032) | \$7,847,494 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$4,013,484 | \$109,506 |
| Net Difference Between Projected and Actual | 2,497,681 | 0 |
| Change of Assumptions | 3,348,542 | 618,873 |
| Changes in Proportion and Differences Between | 104,014 | 98,521 |
| Total | \$9,963,721 | \$826,900 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,075,434 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (17,680) |
| Total | \$2,057,754 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,142,763

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$923,694 |
| 2024 | 1,354,245 |
| 2025 | 806,861 |
| 2026 | 3,707,503 |
| 2027 | 1,022,761 |
| Thereafter | 1,321,757 |
| Total | \$9,136,821 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$23,528,415 | \$7,847,494 | (\$4,809,419) |

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$6,910,032) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,308,206 |
| - Net Difference Between Projected and Actual Investment | 12,576,911 |
| - Change of Assumptions | (20,637) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (21,945) |
| Pension Expense/Income | 2,057,754 |
| Contributions | (2,142,763) |
| Total Activity in FY 2022 | 14,757,526 |
| Net Pension Liability as of 2022 | \$7,847,494 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7754100
 Submission Unit Name: HARTFORD CITY-POLICE DEPT

Wages: \$479,185 Proportionate Share: 0.0004741

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$257,683) | \$307,147 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$157,086 | \$4,286 |
| Net Difference Between Projected and Actual | 97,758 | 0 |
| Change of Assumptions | 131,060 | 24,222 |
| Changes in Proportion and Differences Between | 911 | 13,846 |
| Total | \$386,815 | \$42,354 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$81,231 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,968) |
| Total | \$78,263 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,856

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$33,275 |
| 2024 | 50,501 |
| 2025 | 29,461 |
| 2026 | 142,882 |
| 2027 | 37,897 |
| Thereafter | 50,445 |
| Total | \$344,461 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$920,889 | \$307,147 | (\$188,238) |

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$257,683) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 93,292 |
| - Net Difference Between Projected and Actual Investment | 473,624 |
| - Change of Assumptions | 4,277 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (770) |
| Pension Expense/Income | 78,263 |
| Contributions | (83,856) |
| Total Activity in FY 2022 | 564,830 |
| Net Pension Liability as of 2022 | \$307,147 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7754200
 Submission Unit Name: HARTFORD CITY-FIRE DEPT

Wages: \$256,225 Proportionate Share: 0.0002535

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$156,678) | \$164,230 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$83,993 | \$2,292 |
| Net Difference Between Projected and Actual | 52,271 | 0 |
| Change of Assumptions | 70,077 | 12,952 |
| Changes in Proportion and Differences Between | 3,365 | 29,407 |
| Total | \$209,706 | \$44,651 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$43,434 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,892) |
| Total | \$37,542 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,839

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$13,936 |
| 2024 | 23,217 |
| 2025 | 11,763 |
| 2026 | 72,463 |
| 2027 | 16,681 |
| Thereafter | 26,995 |
| Total | \$165,055 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$492,397 | \$164,230 | (\$100,650) |

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$156,678) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 45,518 |
| - Net Difference Between Projected and Actual Investment | 280,808 |
| - Change of Assumptions | (5,236) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,115 |
| Pension Expense/Income | 37,542 |
| Contributions | (44,839) |
| Total Activity in FY 2022 | 320,908 |
| Net Pension Liability as of 2022 | \$164,230 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$2,912,401 Proportionate Share: 0.0028812

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,689,063) | \$1,866,591 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$954,640 | \$26,047 |
| Net Difference Between Projected and Actual | 594,094 | 0 |
| Change of Assumptions | 796,478 | 147,204 |
| Changes in Proportion and Differences Between | 6,949 | 38,185 |
| Total | \$2,352,161 | \$211,436 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$493,659 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (967) |
| Total | \$492,692 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$509,668

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$217,331 |
| 2024 | 316,568 |
| 2025 | 185,280 |
| 2026 | 875,037 |
| 2027 | 236,507 |
| Thereafter | 310,002 |
| Total | \$2,140,725 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,596,426 | \$1,866,591 | (\$1,143,960) |

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,689,063) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 538,529 |
| - Net Difference Between Projected and Actual Investment | 3,057,823 |
| - Change of Assumptions | (23,001) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (721) |
| Pension Expense/Income | 492,692 |
| Contributions | (509,668) |
| Total Activity in FY 2022 | 3,555,654 |
| Net Pension Liability as of 2022 | \$1,866,591 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$5,374,661 Proportionate Share: 0.0053171

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,121,861) | \$3,444,693 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,761,737 | \$48,068 |
| Net Difference Between Projected and Actual | 1,096,368 | 0 |
| Change of Assumptions | 1,469,858 | 271,657 |
| Changes in Proportion and Differences Between | 26,357 | 43,966 |
| Total | \$4,354,320 | \$363,691 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$911,021 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 16,895 |
| Total | \$927,916 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$940,571

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$416,911 |
| 2024 | 593,381 |
| 2025 | 346,204 |
| 2026 | 1,618,595 |
| 2027 | 440,539 |
| Thereafter | 574,999 |
| Total | \$3,990,629 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,327,904 | \$3,444,693 | (\$2,111,116) |

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,121,861) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 992,721 |
| - Net Difference Between Projected and Actual Investment | 5,650,030 |
| - Change of Assumptions | (44,351) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (19,191) |
| Pension Expense/Income | 927,916 |
| Contributions | (940,571) |
| Total Activity in FY 2022 | 6,566,554 |
| Net Pension Liability as of 2022 | \$3,444,693 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$3,996,417 Proportionate Share: 0.0039536

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,327,064) | \$2,561,347 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,309,963 | \$35,742 |
| Net Difference Between Projected and Actual | 815,219 | 0 |
| Change of Assumptions | 1,092,932 | 201,994 |
| Changes in Proportion and Differences Between | 20,441 | 51,227 |
| Total | \$3,238,555 | \$288,963 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$677,402 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,949 |
| Total | \$682,351 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$699,369

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$307,530 |
| 2024 | 437,420 |
| 2025 | 253,230 |
| 2026 | 1,199,820 |
| 2027 | 324,325 |
| Thereafter | 427,267 |
| Total | \$2,949,592 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,679,450 | \$2,561,347 | (\$1,569,748) |

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,327,064) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 736,819 |
| - Net Difference Between Projected and Actual Investment | 4,209,560 |
| - Change of Assumptions | (35,272) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,678) |
| Pension Expense/Income | 682,351 |
| Contributions | (699,369) |
| Total Activity in FY 2022 | 4,888,411 |
| Net Pension Liability as of 2022 | \$2,561,347 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$790,108 Proportionate Share: 0.0007816

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$488,415) | \$506,361 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$258,971 | \$7,066 |
| Net Difference Between Projected and Actual | 161,163 | 0 |
| Change of Assumptions | 216,065 | 39,933 |
| Changes in Proportion and Differences Between | 13,061 | 2,971 |
| Total | \$649,260 | \$49,970 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$133,918 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,916 |
| Total | \$136,834 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$138,268

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$61,941 |
| 2024 | 89,133 |
| 2025 | 53,108 |
| 2026 | 240,397 |
| 2027 | 67,265 |
| Thereafter | 87,446 |
| Total | \$599,290 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,518,175 | \$506,361 | (\$310,329) |

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$488,415) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 139,113 |
| - Net Difference Between Projected and Actual Investment | 873,583 |
| - Change of Assumptions | (18,265) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,779 |
| Pension Expense/Income | 136,834 |
| Contributions | (138,268) |
| Total Activity in FY 2022 | 994,776 |
| Net Pension Liability as of 2022 | \$506,361 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$2,041,653 Proportionate Share: 0.0020198

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,260,990) | \$1,308,531 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$669,229 | \$18,260 |
| Net Difference Between Projected and Actual | 416,476 | 0 |
| Change of Assumptions | 558,353 | 103,194 |
| Changes in Proportion and Differences Between | 13,124 | 5,011 |
| Total | \$1,657,182 | \$126,465 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$346,068 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,387 |
| Total | \$347,455 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,289

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$156,554 |
| 2024 | 226,950 |
| 2025 | 134,742 |
| 2026 | 618,369 |
| 2027 | 171,097 |
| Thereafter | 223,005 |
| Total | \$1,530,717 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,923,248 | \$1,308,531 | (\$801,947) |

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,260,990) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 359,761 |
| - Net Difference Between Projected and Actual Investment | 2,255,803 |
| - Change of Assumptions | (46,736) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 10,527 |
| Pension Expense/Income | 347,455 |
| Contributions | (357,289) |
| Total Activity in FY 2022 | 2,569,521 |
| Net Pension Liability as of 2022 | \$1,308,531 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$2,090,740 Proportionate Share: 0.0020683

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,260,163) | \$1,339,952 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$685,299 | \$18,698 |
| Net Difference Between Projected and Actual | 426,477 | 0 |
| Change of Assumptions | 571,760 | 105,672 |
| Changes in Proportion and Differences Between | 7,896 | 8,234 |
| Total | \$1,691,432 | \$132,604 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$354,378 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,780) |
| Total | \$349,598 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$365,883

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$156,555 |
| 2024 | 231,013 |
| 2025 | 137,450 |
| 2026 | 632,676 |
| 2027 | 174,434 |
| Thereafter | 226,700 |
| Total | \$1,558,828 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,017,454 | \$1,339,952 | (\$821,204) |

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,260,163) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 375,585 |
| - Net Difference Between Projected and Actual Investment | 2,264,597 |
| - Change of Assumptions | (35,477) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 11,695 |
| Pension Expense/Income | 349,598 |
| Contributions | (365,883) |
| Total Activity in FY 2022 | 2,600,115 |
| Net Pension Liability as of 2022 | \$1,339,952 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$119,921,748 Proportionate Share: 0.1186371

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|----------------|---------------|
| Net Pension Liability/(Asset) | (\$70,254,400) | \$76,859,263 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$39,308,534 | \$1,072,506 |
| Net Difference Between Projected and Actual | 24,462,573 | 0 |
| Change of Assumptions | 32,796,014 | 6,061,314 |
| Changes in Proportion and Differences Between | 600,201 | 272,413 |
| Total | \$97,167,322 | \$7,406,233 |

| Pension Expense/(Income) | |
|--|---------------------|
| Proportionate Share of Plan Pension Expense | \$20,327,041 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 78,162 |
| Total | \$20,405,203 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,986,659

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$9,242,320 |
| 2024 | 13,374,060 |
| 2025 | 7,910,991 |
| 2026 | 36,311,664 |
| 2027 | 10,018,571 |
| Thereafter | 12,903,483 |
| Total | \$89,761,089 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$230,440,019 | \$76,859,263 | (\$47,104,004) |

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

| | |
|---|-----------------------|
| Net Pension Liability as of 2021 | (\$70,254,400) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 22,011,796 |
| - Net Difference Between Projected and Actual Investment | 126,938,252 |
| - Change of Assumptions | (1,227,685) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (27,244) |
| Pension Expense/Income | 20,405,203 |
| Contributions | (20,986,659) |
| Total Activity in FY 2022 | 147,113,663 |
| Net Pension Liability as of 2022 | \$76,859,263 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$104,777,784 Proportionate Share: 0.1036554

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|----------------|---------------|
| Net Pension Liability/(Asset) | (\$57,750,290) | \$67,153,342 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$34,344,579 | \$937,073 |
| Net Difference Between Projected and Actual | 21,373,395 | 0 |
| Change of Assumptions | 28,654,470 | 5,295,884 |
| Changes in Proportion and Differences Between | 280,579 | 1,268,931 |
| Total | \$84,653,023 | \$7,501,888 |

| Pension Expense/(Income) | |
|--|---------------------|
| Proportionate Share of Plan Pension Expense | \$17,760,108 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (161,542) |
| Total | \$17,598,566 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,335,973

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$7,786,902 |
| 2024 | 11,393,547 |
| 2025 | 6,698,214 |
| 2026 | 31,564,615 |
| 2027 | 8,593,054 |
| Thereafter | 11,114,803 |
| Total | \$77,151,135 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$201,339,650 | \$67,153,342 | (\$41,155,628) |

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

| | |
|---|-----------------------|
| Net Pension Liability as of 2021 | (\$57,750,290) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 20,070,915 |
| - Net Difference Between Projected and Actual Investment | 105,610,113 |
| - Change of Assumptions | 373,027 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (413,016) |
| Pension Expense/Income | 17,598,566 |
| Contributions | (18,335,973) |
| Total Activity in FY 2022 | 124,903,632 |
| Net Pension Liability as of 2022 | \$67,153,342 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$211,901 Proportionate Share: 0.0002096

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$129,432) | \$135,790 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$69,448 | \$1,895 |
| Net Difference Between Projected and Actual | 43,219 | 0 |
| Change of Assumptions | 57,942 | 10,709 |
| Changes in Proportion and Differences Between | 1,222 | 1,670 |
| Total | \$171,831 | \$14,274 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$35,912 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (210) |
| Total | \$35,702 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,082

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$15,989 |
| 2024 | 23,358 |
| 2025 | 13,799 |
| 2026 | 64,001 |
| 2027 | 17,541 |
| Thereafter | 22,869 |
| Total | \$157,557 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$407,126 | \$135,790 | (\$83,220) |

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$129,432) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 37,663 |
| - Net Difference Between Projected and Actual Investment | 232,014 |
| - Change of Assumptions | (4,283) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,208 |
| Pension Expense/Income | 35,702 |
| Contributions | (37,082) |
| Total Activity in FY 2022 | 265,222 |
| Net Pension Liability as of 2022 | \$135,790 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,430,402 Proportionate Share: 0.0014151

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$882,386) | \$916,775 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$468,871 | \$12,793 |
| Net Difference Between Projected and Actual | 291,789 | 0 |
| Change of Assumptions | 391,190 | 72,299 |
| Changes in Proportion and Differences Between | 11,406 | 5,390 |
| Total | \$1,163,256 | \$90,482 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$242,460 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (56) |
| Total | \$242,404 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$250,322

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$109,944 |
| 2024 | 159,218 |
| 2025 | 94,371 |
| 2026 | 433,215 |
| 2027 | 119,710 |
| Thereafter | 156,316 |
| Total | \$1,072,774 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,748,682 | \$916,775 | (\$561,855) |

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$882,386) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 252,304 |
| - Net Difference Between Projected and Actual Investment | 1,578,870 |
| - Change of Assumptions | (32,313) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 8,218 |
| Pension Expense/Income | 242,404 |
| Contributions | (250,322) |
| Total Activity in FY 2022 | 1,799,161 |
| Net Pension Liability as of 2022 | \$916,775 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$6,374,170 Proportionate Share: 0.0063059

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,669,377) | \$4,085,289 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,089,360 | \$57,007 |
| Net Difference Between Projected and Actual | 1,300,255 | 0 |
| Change of Assumptions | 1,743,201 | 322,176 |
| Changes in Proportion and Differences Between | 19,446 | 26,144 |
| Total | \$5,152,262 | \$405,327 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,080,440 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,642) |
| Total | \$1,077,798 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,115,484

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$482,516 |
| 2024 | 704,295 |
| 2025 | 415,443 |
| 2026 | 1,927,792 |
| 2027 | 530,634 |
| Thereafter | 686,255 |
| Total | \$4,746,935 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$12,248,544 | \$4,085,289 | (\$2,503,712) |

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,669,377) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,184,963 |
| - Net Difference Between Projected and Actual Investment | 6,652,545 |
| - Change of Assumptions | (39,447) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,709) |
| Pension Expense/Income | 1,077,798 |
| Contributions | (1,115,484) |
| Total Activity in FY 2022 | 7,754,666 |
| Net Pension Liability as of 2022 | \$4,085,289 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$6,662,896 Proportionate Share: 0.0065915

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,809,507) | \$4,270,315 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,183,989 | \$59,589 |
| Net Difference Between Projected and Actual | 1,359,145 | 0 |
| Change of Assumptions | 1,822,152 | 336,768 |
| Changes in Proportion and Differences Between | 69,243 | 31,009 |
| Total | \$5,434,529 | \$427,366 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,129,374 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,948 |
| Total | \$1,135,322 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,166,016

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$515,599 |
| 2024 | 746,388 |
| 2025 | 442,424 |
| 2026 | 2,021,338 |
| 2027 | 563,006 |
| Thereafter | 718,408 |
| Total | \$5,007,163 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$12,803,292 | \$4,270,315 | (\$2,617,107) |

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,809,507) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,244,650 |
| - Net Difference Between Projected and Actual Investment | 6,915,834 |
| - Change of Assumptions | (30,862) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (19,106) |
| Pension Expense/Income | 1,135,322 |
| Contributions | (1,166,016) |
| Total Activity in FY 2022 | 8,079,822 |
| Net Pension Liability as of 2022 | \$4,270,315 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$1,017,237 Proportionate Share: 0.0010063

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$588,238) | \$651,933 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$333,422 | \$9,097 |
| Net Difference Between Projected and Actual | 207,496 | 0 |
| Change of Assumptions | 278,181 | 51,413 |
| Changes in Proportion and Differences Between | 14,141 | 12,253 |
| Total | \$833,240 | \$72,763 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$172,417 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,433 |
| Total | \$173,850 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$178,014

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$77,717 |
| 2024 | 112,399 |
| 2025 | 66,603 |
| 2026 | 307,588 |
| 2027 | 84,747 |
| Thereafter | 111,423 |
| Total | \$760,477 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,954,631 | \$651,933 | (\$399,544) |

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$588,238) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 188,480 |
| - Net Difference Between Projected and Actual Investment | 1,065,521 |
| - Change of Assumptions | (7,361) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,305) |
| Pension Expense/Income | 173,850 |
| Contributions | (178,014) |
| Total Activity in FY 2022 | 1,240,171 |
| Net Pension Liability as of 2022 | \$651,933 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$579,452 Proportionate Share: 0.0005732

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$313,297) | \$371,349 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$189,921 | \$5,182 |
| Net Difference Between Projected and Actual | 118,192 | 0 |
| Change of Assumptions | 158,455 | 29,286 |
| Changes in Proportion and Differences Between | 1,019 | 8,220 |
| Total | \$467,587 | \$42,688 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$98,211 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (52) |
| Total | \$98,159 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,403

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$42,958 |
| 2024 | 62,783 |
| 2025 | 36,793 |
| 2026 | 174,049 |
| 2027 | 47,078 |
| Thereafter | 61,238 |
| Total | \$424,899 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,113,380 | \$371,349 | (\$227,585) |

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$313,297) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 112,388 |
| - Net Difference Between Projected and Actual Investment | 575,179 |
| - Change of Assumptions | 4,472 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,149) |
| Pension Expense/Income | 98,159 |
| Contributions | (101,403) |
| Total Activity in FY 2022 | 684,646 |
| Net Pension Liability as of 2022 | \$371,349 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$318,774 Proportionate Share: 0.0003154

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$197,990) | \$204,332 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$104,503 | \$2,851 |
| Net Difference Between Projected and Actual | 65,034 | 0 |
| Change of Assumptions | 87,189 | 16,114 |
| Changes in Proportion and Differences Between | 4,363 | 7,063 |
| Total | \$261,089 | \$26,028 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$54,040 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (37) |
| Total | \$54,003 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,792

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$23,961 |
| 2024 | 34,819 |
| 2025 | 20,405 |
| 2026 | 95,961 |
| 2027 | 26,116 |
| Thereafter | 33,799 |
| Total | \$235,061 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$612,631 | \$204,332 | (\$125,227) |

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$197,990) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 55,929 |
| - Net Difference Between Projected and Actual Investment | 353,830 |
| - Change of Assumptions | (7,728) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,080 |
| Pension Expense/Income | 54,003 |
| Contributions | (55,792) |
| Total Activity in FY 2022 | 402,322 |
| Net Pension Liability as of 2022 | \$204,332 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$5,431,546 Proportionate Share: 0.0053734

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,918,788) | \$3,481,167 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,780,391 | \$48,577 |
| Net Difference Between Projected and Actual | 1,107,977 | 0 |
| Change of Assumptions | 1,485,421 | 274,534 |
| Changes in Proportion and Differences Between | 47,976 | 82,545 |
| Total | \$4,421,765 | \$405,656 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$920,668 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (6,212) |
| Total | \$914,456 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$950,530

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$401,094 |
| 2024 | 592,901 |
| 2025 | 353,820 |
| 2026 | 1,640,789 |
| 2027 | 448,697 |
| Thereafter | 578,808 |
| Total | \$4,016,109 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,437,261 | \$3,481,167 | (\$2,133,470) |

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,918,788) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,057,762 |
| - Net Difference Between Projected and Actual Investment | 5,365,430 |
| - Change of Assumptions | 49,161 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (36,324) |
| Pension Expense/Income | 914,456 |
| Contributions | (950,530) |
| Total Activity in FY 2022 | 6,399,955 |
| Net Pension Liability as of 2022 | \$3,481,167 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$5,241,961 Proportionate Share: 0.0051858

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,940,833) | \$3,359,630 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,718,233 | \$46,881 |
| Net Difference Between Projected and Actual | 1,069,295 | 0 |
| Change of Assumptions | 1,433,561 | 264,949 |
| Changes in Proportion and Differences Between | 30,548 | 61,040 |
| Total | \$4,251,637 | \$372,870 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$888,525 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (23,858) |
| Total | \$864,667 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$917,348

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$382,917 |
| 2024 | 573,988 |
| 2025 | 342,224 |
| 2026 | 1,584,060 |
| 2027 | 433,846 |
| Thereafter | 561,732 |
| Total | \$3,878,767 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,072,868 | \$3,359,630 | (\$2,058,984) |

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,940,833) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 992,209 |
| - Net Difference Between Projected and Actual Investment | 5,358,903 |
| - Change of Assumptions | (1,887) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,919 |
| Pension Expense/Income | 864,667 |
| Contributions | (917,348) |
| Total Activity in FY 2022 | 6,300,463 |
| Net Pension Liability as of 2022 | \$3,359,630 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$9,366,364 Proportionate Share: 0.0092660

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$5,638,463) | \$6,002,995 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,070,143 | \$83,767 |
| Net Difference Between Projected and Actual | 1,910,618 | 0 |
| Change of Assumptions | 2,561,490 | 473,411 |
| Changes in Proportion and Differences Between | 43,875 | 59,202 |
| Total | \$7,586,126 | \$616,380 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,587,618 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,111) |
| Total | \$1,583,507 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,639,102

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$709,674 |
| 2024 | 1,033,722 |
| 2025 | 610,617 |
| 2026 | 2,827,956 |
| 2027 | 774,527 |
| Thereafter | 1,013,250 |
| Total | \$6,969,746 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$17,998,225 | \$6,002,995 | (\$3,678,998) |

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$5,638,463) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,684,255 |
| - Net Difference Between Projected and Actual Investment | 10,135,090 |
| - Change of Assumptions | (156,122) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 33,830 |
| Pension Expense/Income | 1,583,507 |
| Contributions | (1,639,102) |
| Total Activity in FY 2022 | 11,641,458 |
| Net Pension Liability as of 2022 | \$6,002,995 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$9,760,971 Proportionate Share: 0.0096564

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$5,788,226) | \$6,255,917 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,199,496 | \$87,296 |
| Net Difference Between Projected and Actual | 1,991,117 | 0 |
| Change of Assumptions | 2,669,413 | 493,358 |
| Changes in Proportion and Differences Between | 25,442 | 24,139 |
| Total | \$7,885,468 | \$604,793 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,654,508 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,492) |
| Total | \$1,652,016 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,708,158

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$741,851 |
| 2024 | 1,080,782 |
| 2025 | 639,957 |
| 2026 | 2,951,104 |
| 2027 | 811,391 |
| Thereafter | 1,055,590 |
| Total | \$7,280,675 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$18,756,536 | \$6,255,917 | (\$3,834,004) |

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$5,788,226) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,775,493 |
| - Net Difference Between Projected and Actual Investment | 10,434,039 |
| - Change of Assumptions | (127,754) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 18,507 |
| Pension Expense/Income | 1,652,016 |
| Contributions | (1,708,158) |
| Total Activity in FY 2022 | 12,044,143 |
| Net Pension Liability as of 2022 | \$6,255,917 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$2,576,626 Proportionate Share: 0.0025490

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,519,855) | \$1,651,374 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$844,571 | \$23,044 |
| Net Difference Between Projected and Actual | 525,595 | 0 |
| Change of Assumptions | 704,645 | 130,232 |
| Changes in Proportion and Differences Between | 8,465 | 4,295 |
| Total | \$2,083,276 | \$157,571 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$436,741 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 583 |
| Total | \$437,324 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$450,912

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$196,053 |
| 2024 | 286,039 |
| 2025 | 169,824 |
| 2026 | 779,795 |
| 2027 | 215,188 |
| Thereafter | 278,806 |
| Total | \$1,925,705 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,951,163 | \$1,651,374 | (\$1,012,062) |

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,519,855) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 470,539 |
| - Net Difference Between Projected and Actual Investment | 2,742,512 |
| - Change of Assumptions | (30,514) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,280 |
| Pension Expense/Income | 437,324 |
| Contributions | (450,912) |
| Total Activity in FY 2022 | 3,171,229 |
| Net Pension Liability as of 2022 | \$1,651,374 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$2,739,046 Proportionate Share: 0.0027097

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,634,157) | \$1,755,484 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$897,816 | \$24,496 |
| Net Difference Between Projected and Actual | 558,731 | 0 |
| Change of Assumptions | 749,069 | 138,442 |
| Changes in Proportion and Differences Between | 20,736 | 514 |
| Total | \$2,226,352 | \$163,452 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$464,275 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,491 |
| Total | \$468,766 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$479,336

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$212,457 |
| 2024 | 307,014 |
| 2025 | 182,810 |
| 2026 | 831,282 |
| 2027 | 230,916 |
| Thereafter | 298,421 |
| Total | \$2,062,900 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,263,306 | \$1,755,484 | (\$1,075,867) |

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,634,157) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 495,936 |
| - Net Difference Between Projected and Actual Investment | 2,942,373 |
| - Change of Assumptions | (39,794) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,696 |
| Pension Expense/Income | 468,766 |
| Contributions | (479,336) |
| Total Activity in FY 2022 | 3,389,641 |
| Net Pension Liability as of 2022 | \$1,755,484 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$4,370,434 Proportionate Share: 0.0043236

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,740,124) | \$2,801,052 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,432,557 | \$39,087 |
| Net Difference Between Projected and Actual | 891,512 | 0 |
| Change of Assumptions | 1,195,215 | 220,898 |
| Changes in Proportion and Differences Between | 50,209 | 12,706 |
| Total | \$3,569,493 | \$272,691 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$740,797 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,237 |
| Total | \$747,034 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$764,820

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$339,956 |
| 2024 | 492,286 |
| 2025 | 290,315 |
| 2026 | 1,325,908 |
| 2027 | 368,231 |
| Thereafter | 480,106 |
| Total | \$3,296,802 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,398,136 | \$2,801,052 | (\$1,716,654) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,740,124) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 760,678 |
| - Net Difference Between Projected and Actual Investment | 4,888,359 |
| - Change of Assumptions | (116,297) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 26,222 |
| Pension Expense/Income | 747,034 |
| Contributions | (764,820) |
| Total Activity in FY 2022 | 5,541,176 |
| Net Pension Liability as of 2022 | \$2,801,052 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$6,062,972 Proportionate Share: 0.0059980

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,674,874) | \$3,885,815 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,987,343 | \$54,224 |
| Net Difference Between Projected and Actual | 1,236,767 | 0 |
| Change of Assumptions | 1,658,085 | 306,445 |
| Changes in Proportion and Differences Between | 51,553 | 16,705 |
| Total | \$4,933,748 | \$377,374 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,027,685 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,298) |
| Total | \$1,020,387 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,061,009

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$461,111 |
| 2024 | 677,624 |
| 2025 | 404,026 |
| 2026 | 1,840,128 |
| 2027 | 510,899 |
| Thereafter | 662,586 |
| Total | \$4,556,374 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$11,650,481 | \$3,885,815 | (\$2,381,463) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,674,874) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,084,460 |
| - Net Difference Between Projected and Actual Investment | 6,597,075 |
| - Change of Assumptions | (111,019) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 30,795 |
| Pension Expense/Income | 1,020,387 |
| Contributions | (1,061,009) |
| Total Activity in FY 2022 | 7,560,689 |
| Net Pension Liability as of 2022 | \$3,885,815 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,183,475 Proportionate Share: 0.0011708

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$844,088) | \$758,505 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$387,926 | \$10,584 |
| Net Difference Between Projected and Actual | 241,415 | 0 |
| Change of Assumptions | 323,656 | 59,818 |
| Changes in Proportion and Differences Between | 26,992 | 8,690 |
| Total | \$979,989 | \$79,092 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$200,603 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,156 |
| Total | \$202,759 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$207,108

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$92,313 |
| 2024 | 133,412 |
| 2025 | 79,886 |
| 2026 | 360,688 |
| 2027 | 101,257 |
| Thereafter | 133,341 |
| Total | \$900,897 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,274,155 | \$758,505 | (\$464,858) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$844,088) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 182,412 |
| - Net Difference Between Projected and Actual Investment | 1,472,633 |
| - Change of Assumptions | (72,123) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 24,020 |
| Pension Expense/Income | 202,759 |
| Contributions | (207,108) |
| Total Activity in FY 2022 | 1,602,593 |
| Net Pension Liability as of 2022 | \$758,505 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$469,131 Proportionate Share: 0.0004641

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$315,839) | \$300,668 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$153,772 | \$4,196 |
| Net Difference Between Projected and Actual | 95,696 | 0 |
| Change of Assumptions | 128,296 | 23,711 |
| Changes in Proportion and Differences Between | 9,690 | 2,782 |
| Total | \$387,454 | \$30,689 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$79,518 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,260 |
| Total | \$81,778 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,098

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$37,726 |
| 2024 | 53,056 |
| 2025 | 31,325 |
| 2026 | 142,700 |
| 2027 | 39,826 |
| Thereafter | 52,132 |
| Total | \$356,765 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$901,465 | \$300,668 | (\$184,268) |

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$315,839) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 76,637 |
| - Net Difference Between Projected and Actual Investment | 556,390 |
| - Change of Assumptions | (21,124) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,924 |
| Pension Expense/Income | 81,778 |
| Contributions | (82,098) |
| Total Activity in FY 2022 | 616,507 |
| Net Pension Liability as of 2022 | \$300,668 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$2,579,333 Proportionate Share: 0.0025517

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,534,276) | \$1,653,124 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$845,465 | \$23,068 |
| Net Difference Between Projected and Actual | 526,152 | 0 |
| Change of Assumptions | 705,391 | 130,370 |
| Changes in Proportion and Differences Between | 29,446 | 10,907 |
| Total | \$2,106,454 | \$164,345 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$437,203 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,616 |
| Total | \$443,819 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$451,382

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$201,581 |
| 2024 | 289,400 |
| 2025 | 172,128 |
| 2026 | 782,261 |
| 2027 | 216,807 |
| Thereafter | 279,932 |
| Total | \$1,942,109 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,956,407 | \$1,653,124 | (\$1,013,134) |

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,534,276) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 468,078 |
| - Net Difference Between Projected and Actual Investment | 2,764,103 |
| - Change of Assumptions | (35,646) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,572) |
| Pension Expense/Income | 443,819 |
| Contributions | (451,382) |
| Total Activity in FY 2022 | 3,187,400 |
| Net Pension Liability as of 2022 | \$1,653,124 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$2,377,690 Proportionate Share: 0.0023522

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,444,441) | \$1,523,877 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$779,364 | \$21,265 |
| Net Difference Between Projected and Actual | 485,016 | 0 |
| Change of Assumptions | 650,242 | 120,177 |
| Changes in Proportion and Differences Between | 29,347 | 13,489 |
| Total | \$1,943,969 | \$154,931 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$403,021 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,768 |
| Total | \$409,789 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$416,095

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$185,543 |
| 2024 | 266,181 |
| 2025 | 157,866 |
| 2026 | 720,259 |
| 2027 | 198,974 |
| Thereafter | 260,215 |
| Total | \$1,789,038 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,568,900 | \$1,523,877 | (\$933,924) |

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,444,441) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 424,526 |
| - Net Difference Between Projected and Actual Investment | 2,591,932 |
| - Change of Assumptions | (44,846) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,012 |
| Pension Expense/Income | 409,789 |
| Contributions | (416,095) |
| Total Activity in FY 2022 | 2,968,318 |
| Net Pension Liability as of 2022 | \$1,523,877 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$626,365 Proportionate Share: 0.0006197

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$371,690) | \$401,474 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$205,328 | \$5,602 |
| Net Difference Between Projected and Actual | 127,780 | 0 |
| Change of Assumptions | 171,310 | 31,661 |
| Changes in Proportion and Differences Between | 10,083 | 1,294 |
| Total | \$514,501 | \$38,557 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$106,178 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,248 |
| Total | \$108,426 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,613

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$49,277 |
| 2024 | 70,783 |
| 2025 | 42,747 |
| 2026 | 190,975 |
| 2027 | 53,659 |
| Thereafter | 68,503 |
| Total | \$475,944 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,203,702 | \$401,474 | (\$246,047) |

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$371,690) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 113,890 |
| - Net Difference Between Projected and Actual Investment | 669,940 |
| - Change of Assumptions | (8,290) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,189) |
| Pension Expense/Income | 108,426 |
| Contributions | (109,613) |
| Total Activity in FY 2022 | 773,164 |
| Net Pension Liability as of 2022 | \$401,474 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$220,088 Proportionate Share: 0.0002177

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$133,924) | \$141,037 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$72,131 | \$1,968 |
| Net Difference Between Projected and Actual | 44,889 | 0 |
| Change of Assumptions | 60,181 | 11,123 |
| Changes in Proportion and Differences Between | 3,878 | 891 |
| Total | \$181,079 | \$13,982 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$37,300 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 629 |
| Total | \$37,929 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,515

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$17,276 |
| 2024 | 24,896 |
| 2025 | 15,002 |
| 2026 | 67,065 |
| 2027 | 18,865 |
| Thereafter | 23,993 |
| Total | \$167,097 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$422,859 | \$141,037 | (\$86,436) |

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$133,924) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 39,236 |
| - Net Difference Between Projected and Actual Investment | 240,236 |
| - Change of Assumptions | (4,246) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 321 |
| Pension Expense/Income | 37,929 |
| Contributions | (38,515) |
| Total Activity in FY 2022 | 274,961 |
| Net Pension Liability as of 2022 | \$141,037 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$431,913 Proportionate Share: 0.0004273

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$282,564) | \$276,827 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$141,579 | \$3,863 |
| Net Difference Between Projected and Actual | 88,108 | 0 |
| Change of Assumptions | 118,123 | 21,831 |
| Changes in Proportion and Differences Between | 6,922 | 3,269 |
| Total | \$354,732 | \$28,963 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$73,213 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,591) |
| Total | \$70,622 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,585

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$31,585 |
| 2024 | 48,377 |
| 2025 | 29,275 |
| 2026 | 131,574 |
| 2027 | 36,893 |
| Thereafter | 48,065 |
| Total | \$325,769 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$829,985 | \$276,827 | (\$169,656) |

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$282,564) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 72,462 |
| - Net Difference Between Projected and Actual Investment | 500,267 |
| - Change of Assumptions | (16,173) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,798 |
| Pension Expense/Income | 70,622 |
| Contributions | (75,585) |
| Total Activity in FY 2022 | 559,391 |
| Net Pension Liability as of 2022 | \$276,827 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$396,450 Proportionate Share: 0.0003922

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$242,848) | \$254,087 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$129,949 | \$3,546 |
| Net Difference Between Projected and Actual | 80,870 | 0 |
| Change of Assumptions | 108,420 | 20,038 |
| Changes in Proportion and Differences Between | 3,440 | 1,654 |
| Total | \$322,679 | \$25,238 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$67,199 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (750) |
| Total | \$66,449 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,379

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$29,710 |
| 2024 | 44,104 |
| 2025 | 26,480 |
| 2026 | 120,368 |
| 2027 | 33,499 |
| Thereafter | 43,280 |
| Total | \$297,441 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$761,807 | \$254,087 | (\$155,720) |

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$242,848) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 70,321 |
| - Net Difference Between Projected and Actual Investment | 435,097 |
| - Change of Assumptions | (8,276) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,723 |
| Pension Expense/Income | 66,449 |
| Contributions | (69,379) |
| Total Activity in FY 2022 | 496,935 |
| Net Pension Liability as of 2022 | \$254,087 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$2,071,271 Proportionate Share: 0.0020491

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,293,732) | \$1,327,513 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$678,937 | \$18,524 |
| Net Difference Between Projected and Actual | 422,518 | 0 |
| Change of Assumptions | 566,453 | 104,691 |
| Changes in Proportion and Differences Between | 22,185 | 14,120 |
| Total | \$1,690,093 | \$137,335 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$351,089 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,273 |
| Total | \$357,362 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$362,830

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$159,972 |
| 2024 | 229,207 |
| 2025 | 135,525 |
| 2026 | 627,500 |
| 2027 | 173,585 |
| Thereafter | 226,969 |
| Total | \$1,552,758 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,980,160 | \$1,327,513 | (\$813,580) |

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,293,732) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 361,644 |
| - Net Difference Between Projected and Actual Investment | 2,309,604 |
| - Change of Assumptions | (53,165) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 8,630 |
| Pension Expense/Income | 357,362 |
| Contributions | (362,830) |
| Total Activity in FY 2022 | 2,621,245 |
| Net Pension Liability as of 2022 | \$1,327,513 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$1,717,196 Proportionate Share: 0.0016988

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,015,719) | \$1,100,571 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$562,871 | \$15,358 |
| Net Difference Between Projected and Actual | 350,287 | 0 |
| Change of Assumptions | 469,616 | 86,794 |
| Changes in Proportion and Differences Between | 11,989 | 6,326 |
| Total | \$1,394,763 | \$108,478 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$291,069 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,891 |
| Total | \$295,960 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$300,474

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$133,639 |
| 2024 | 191,273 |
| 2025 | 112,110 |
| 2026 | 520,171 |
| 2027 | 143,623 |
| Thereafter | 185,469 |
| Total | \$1,286,285 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,299,739 | \$1,100,571 | (\$674,496) |

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-FIRE DEPT - 7773200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,015,719) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 312,948 |
| - Net Difference Between Projected and Actual Investment | 1,831,852 |
| - Change of Assumptions | (21,451) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,545) |
| Pension Expense/Income | 295,960 |
| Contributions | (300,474) |
| Total Activity in FY 2022 | 2,116,290 |
| Net Pension Liability as of 2022 | \$1,100,571 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$207,013 Proportionate Share: 0.0002048

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$112,707) | \$132,680 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$67,857 | \$1,851 |
| Net Difference Between Projected and Actual | 42,229 | 0 |
| Change of Assumptions | 56,615 | 10,463 |
| Changes in Proportion and Differences Between | 2,706 | 1,611 |
| Total | \$169,407 | \$13,925 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$35,090 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,124 |
| Total | \$36,214 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,225

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$16,421 |
| 2024 | 23,095 |
| 2025 | 13,671 |
| 2026 | 62,777 |
| 2027 | 17,401 |
| Thereafter | 22,117 |
| Total | \$155,482 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$397,802 | \$132,680 | (\$81,314) |

1977 Fund Net Pension Liability - Unaudited

LOGOOTEETEE-POLICE DEPT - 7774100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$112,707) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 39,978 |
| - Net Difference Between Projected and Actual Investment | 206,627 |
| - Change of Assumptions | 1,293 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,500) |
| Pension Expense/Income | 36,214 |
| Contributions | (36,225) |
| Total Activity in FY 2022 | 245,387 |
| Net Pension Liability as of 2022 | \$132,680 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,295,583 Proportionate Share: 0.0012817

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$824,525) | \$830,352 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$424,671 | \$11,587 |
| Net Difference Between Projected and Actual | 264,282 | 0 |
| Change of Assumptions | 354,313 | 65,484 |
| Changes in Proportion and Differences Between | 17,557 | 1,095 |
| Total | \$1,060,823 | \$78,166 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$219,604 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,489 |
| Total | \$225,093 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,727

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$103,053 |
| 2024 | 146,552 |
| 2025 | 87,143 |
| 2026 | 393,731 |
| 2027 | 109,626 |
| Thereafter | 142,552 |
| Total | \$982,657 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,489,567 | \$830,352 | (\$508,890) |

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$824,525) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 222,672 |
| - Net Difference Between Projected and Actual Investment | 1,466,965 |
| - Change of Assumptions | (39,346) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,220 |
| Pension Expense/Income | 225,093 |
| Contributions | (226,727) |
| Total Activity in FY 2022 | 1,654,877 |
| Net Pension Liability as of 2022 | \$830,352 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$1,754,290 Proportionate Share: 0.0017355

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,022,220) | \$1,124,347 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$575,031 | \$15,689 |
| Net Difference Between Projected and Actual | 357,854 | 0 |
| Change of Assumptions | 479,761 | 88,669 |
| Changes in Proportion and Differences Between | 21,889 | 1,666 |
| Total | \$1,434,535 | \$106,024 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$297,357 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 8,083 |
| Total | \$305,440 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$307,001

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$138,544 |
| 2024 | 197,294 |
| 2025 | 118,090 |
| 2026 | 533,677 |
| 2027 | 149,027 |
| Thereafter | 191,879 |
| Total | \$1,328,511 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,371,025 | \$1,124,347 | (\$689,068) |

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,022,220) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 323,275 |
| - Net Difference Between Projected and Actual Investment | 1,848,902 |
| - Change of Assumptions | (15,769) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,280) |
| Pension Expense/Income | 305,440 |
| Contributions | (307,001) |
| Total Activity in FY 2022 | 2,146,567 |
| Net Pension Liability as of 2022 | \$1,124,347 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$2,832,831 Proportionate Share: 0.0028025

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,709,334) | \$1,815,605 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$928,564 | \$25,335 |
| Net Difference Between Projected and Actual | 577,866 | 0 |
| Change of Assumptions | 774,722 | 143,183 |
| Changes in Proportion and Differences Between | 18,707 | 36,423 |
| Total | \$2,299,859 | \$204,941 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$480,175 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (9,524) |
| Total | \$470,651 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$495,746

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$208,152 |
| 2024 | 308,903 |
| 2025 | 183,876 |
| 2026 | 854,621 |
| 2027 | 233,006 |
| Thereafter | 306,360 |
| Total | \$2,094,918 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,443,560 | \$1,815,605 | (\$1,112,712) |

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,709,334) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 508,483 |
| - Net Difference Between Projected and Actual Investment | 3,071,165 |
| - Change of Assumptions | (48,804) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 19,190 |
| Pension Expense/Income | 470,651 |
| Contributions | (495,746) |
| Total Activity in FY 2022 | 3,524,939 |
| Net Pension Liability as of 2022 | \$1,815,605 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$2,840,019 Proportionate Share: 0.0028096

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,714,772) | \$1,820,205 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$930,917 | \$25,400 |
| Net Difference Between Projected and Actual | 579,330 | 0 |
| Change of Assumptions | 776,685 | 143,546 |
| Changes in Proportion and Differences Between | 20,004 | 20,389 |
| Total | \$2,306,936 | \$189,335 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$481,391 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (8,015) |
| Total | \$473,376 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$497,001

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$212,005 |
| 2024 | 313,049 |
| 2025 | 186,844 |
| 2026 | 859,623 |
| 2027 | 236,830 |
| Thereafter | 309,250 |
| Total | \$2,117,601 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,457,351 | \$1,820,205 | (\$1,115,531) |

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,714,772) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 509,515 |
| - Net Difference Between Projected and Actual Investment | 3,080,560 |
| - Change of Assumptions | (49,368) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 17,895 |
| Pension Expense/Income | 473,376 |
| Contributions | (497,001) |
| Total Activity in FY 2022 | 3,534,977 |
| Net Pension Liability as of 2022 | \$1,820,205 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$1,593,936 Proportionate Share: 0.0015769

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$966,783) | \$1,021,598 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$522,481 | \$14,256 |
| Net Difference Between Projected and Actual | 325,151 | 0 |
| Change of Assumptions | 435,918 | 80,566 |
| Changes in Proportion and Differences Between | 28,245 | 2,149 |
| Total | \$1,311,795 | \$96,971 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$270,183 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,424 |
| Total | \$276,607 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$278,937

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$125,410 |
| 2024 | 180,618 |
| 2025 | 109,191 |
| 2026 | 486,398 |
| 2027 | 136,858 |
| Thereafter | 176,349 |
| Total | \$1,214,824 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,062,961 | \$1,021,598 | (\$626,097) |

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$966,783) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 284,960 |
| - Net Difference Between Projected and Actual Investment | 1,735,336 |
| - Change of Assumptions | (29,443) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (142) |
| Pension Expense/Income | 276,607 |
| Contributions | (278,937) |
| Total Activity in FY 2022 | 1,988,381 |
| Net Pension Liability as of 2022 | \$1,021,598 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,371,004 Proportionate Share: 0.0013563

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$857,740) | \$878,681 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$449,389 | \$12,261 |
| Net Difference Between Projected and Actual | 279,665 | 0 |
| Change of Assumptions | 374,935 | 69,295 |
| Changes in Proportion and Differences Between | 27,463 | 4,980 |
| Total | \$1,131,452 | \$86,536 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$232,386 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,049 |
| Total | \$236,435 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$239,924

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$108,229 |
| 2024 | 156,068 |
| 2025 | 92,747 |
| 2026 | 418,009 |
| 2027 | 117,659 |
| Thereafter | 152,204 |
| Total | \$1,044,916 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,634,469 | \$878,681 | (\$538,509) |

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$857,740) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 239,045 |
| - Net Difference Between Projected and Actual Investment | 1,530,797 |
| - Change of Assumptions | (35,755) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,823 |
| Pension Expense/Income | 236,435 |
| Contributions | (239,924) |
| Total Activity in FY 2022 | 1,736,421 |
| Net Pension Liability as of 2022 | \$878,681 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$4,596,795 Proportionate Share: 0.0045476

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,754,249) | \$2,946,171 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,506,775 | \$41,112 |
| Net Difference Between Projected and Actual | 937,700 | 0 |
| Change of Assumptions | 1,257,137 | 232,343 |
| Changes in Proportion and Differences Between | 33,731 | 5,706 |
| Total | \$3,735,343 | \$279,161 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$779,177 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 17,212 |
| Total | \$796,389 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$804,433

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$359,738 |
| 2024 | 514,125 |
| 2025 | 304,620 |
| 2026 | 1,392,580 |
| 2027 | 385,173 |
| Thereafter | 499,946 |
| Total | \$3,456,182 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,833,232 | \$2,946,171 | (\$1,805,592) |

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,754,249) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 829,609 |
| - Net Difference Between Projected and Actual Investment | 4,955,150 |
| - Change of Assumptions | (71,442) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,853) |
| Pension Expense/Income | 796,389 |
| Contributions | (804,433) |
| Total Activity in FY 2022 | 5,700,420 |
| Net Pension Liability as of 2022 | \$2,946,171 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$1,067,681 Proportionate Share: 0.0010562

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$653,426) | \$684,261 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$349,955 | \$9,548 |
| Net Difference Between Projected and Actual | 217,785 | 0 |
| Change of Assumptions | 291,976 | 53,963 |
| Changes in Proportion and Differences Between | 14,969 | 4,070 |
| Total | \$874,685 | \$67,581 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$180,967 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,836 |
| Total | \$188,803 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,845

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$83,970 |
| 2024 | 119,383 |
| 2025 | 71,645 |
| 2026 | 324,505 |
| 2027 | 90,701 |
| Thereafter | 116,900 |
| Total | \$807,104 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,051,557 | \$684,261 | (\$419,357) |

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$653,426) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 189,508 |
| - Net Difference Between Projected and Actual Investment | 1,170,897 |
| - Change of Assumptions | (22,062) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,614) |
| Pension Expense/Income | 188,803 |
| Contributions | (186,845) |
| Total Activity in FY 2022 | 1,337,687 |
| Net Pension Liability as of 2022 | \$684,261 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$4,705,708 Proportionate Share: 0.0046553

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,086,636) | \$3,015,945 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,542,460 | \$42,085 |
| Net Difference Between Projected and Actual | 959,907 | 0 |
| Change of Assumptions | 1,286,910 | 237,845 |
| Changes in Proportion and Differences Between | 85,223 | 87,007 |
| Total | \$3,874,500 | \$366,937 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$797,630 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (9,988) |
| Total | \$787,642 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$824,184

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$348,807 |
| 2024 | 517,883 |
| 2025 | 310,333 |
| 2026 | 1,425,230 |
| 2027 | 394,209 |
| Thereafter | 511,101 |
| Total | \$3,507,563 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$9,042,428 | \$3,015,945 | (\$1,848,353) |

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,086,636) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 787,561 |
| - Net Difference Between Projected and Actual Investment | 5,462,190 |
| - Change of Assumptions | (179,467) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 68,839 |
| Pension Expense/Income | 787,642 |
| Contributions | (824,184) |
| Total Activity in FY 2022 | 6,102,581 |
| Net Pension Liability as of 2022 | \$3,015,945 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$5,306,645 Proportionate Share: 0.0052498

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,251,234) | \$3,401,093 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,739,438 | \$47,460 |
| Net Difference Between Projected and Actual | 1,082,491 | 0 |
| Change of Assumptions | 1,451,253 | 268,219 |
| Changes in Proportion and Differences Between | 27,780 | 74,206 |
| Total | \$4,300,962 | \$389,885 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$899,490 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (20,437) |
| Total | \$879,053 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$928,672

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$386,780 |
| 2024 | 576,751 |
| 2025 | 340,250 |
| 2026 | 1,597,639 |
| 2027 | 435,792 |
| Thereafter | 573,865 |
| Total | \$3,911,077 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,197,181 | \$3,401,093 | (\$2,084,395) |

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,251,234) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 941,153 |
| - Net Difference Between Projected and Actual Investment | 5,824,862 |
| - Change of Assumptions | (111,011) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 46,942 |
| Pension Expense/Income | 879,053 |
| Contributions | (928,672) |
| Total Activity in FY 2022 | 6,652,327 |
| Net Pension Liability as of 2022 | \$3,401,093 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$6,660,891 Proportionate Share: 0.0065895

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,984,034) | \$4,269,020 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,183,327 | \$59,571 |
| Net Difference Between Projected and Actual | 1,358,733 | 0 |
| Change of Assumptions | 1,821,600 | 336,666 |
| Changes in Proportion and Differences Between | 39,106 | 22,542 |
| Total | \$5,402,766 | \$418,779 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,129,032 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,253 |
| Total | \$1,131,285 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,165,659

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$506,242 |
| 2024 | 739,595 |
| 2025 | 440,204 |
| 2026 | 2,017,148 |
| 2027 | 556,817 |
| Thereafter | 723,981 |
| Total | \$4,983,987 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$12,799,407 | \$4,269,020 | (\$2,616,313) |

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,984,034) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,203,701 |
| - Net Difference Between Projected and Actual Investment | 7,169,993 |
| - Change of Assumptions | (100,777) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 14,511 |
| Pension Expense/Income | 1,131,285 |
| Contributions | (1,165,659) |
| Total Activity in FY 2022 | 8,253,054 |
| Net Pension Liability as of 2022 | \$4,269,020 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$7,024,193 Proportionate Share: 0.0069490

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$4,050,937) | \$4,501,922 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,302,441 | \$62,821 |
| Net Difference Between Projected and Actual | 1,432,860 | 0 |
| Change of Assumptions | 1,920,980 | 355,033 |
| Changes in Proportion and Differences Between | 12,385 | 28,307 |
| Total | \$5,668,666 | \$446,161 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,190,628 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,542 |
| Total | \$1,192,170 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,229,237

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$530,056 |
| 2024 | 774,054 |
| 2025 | 459,306 |
| 2026 | 2,122,190 |
| 2027 | 582,412 |
| Thereafter | 754,487 |
| Total | \$5,222,505 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$13,497,697 | \$4,501,922 | (\$2,759,050) |

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$4,050,937) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,304,115 |
| - Net Difference Between Projected and Actual Investment | 7,341,707 |
| - Change of Assumptions | (46,392) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (9,504) |
| Pension Expense/Income | 1,192,170 |
| Contributions | (1,229,237) |
| Total Activity in FY 2022 | 8,552,859 |
| Net Pension Liability as of 2022 | \$4,501,922 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$250,633 Proportionate Share: 0.0002479

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$196,572) | \$160,602 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$82,138 | \$2,241 |
| Net Difference Between Projected and Actual | 51,116 | 0 |
| Change of Assumptions | 68,529 | 12,666 |
| Changes in Proportion and Differences Between | 13,114 | 2,870 |
| Total | \$214,897 | \$17,777 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$42,475 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 451 |
| Total | \$42,926 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,861

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$20,926 |
| 2024 | 29,302 |
| 2025 | 17,938 |
| 2026 | 77,307 |
| 2027 | 22,439 |
| Thereafter | 29,208 |
| Total | \$197,120 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$481,520 | \$160,602 | (\$98,427) |

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$196,572) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 34,502 |
| - Net Difference Between Projected and Actual Investment | 337,843 |
| - Change of Assumptions | (22,376) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 8,140 |
| Pension Expense/Income | 42,926 |
| Contributions | (43,861) |
| Total Activity in FY 2022 | 357,174 |
| Net Pension Liability as of 2022 | \$160,602 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$526,238 Proportionate Share: 0.0005206

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$359,869) | \$337,272 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$172,493 | \$4,706 |
| Net Difference Between Projected and Actual | 107,346 | 0 |
| Change of Assumptions | 143,915 | 26,598 |
| Changes in Proportion and Differences Between | 16,064 | 1,838 |
| Total | \$439,818 | \$33,142 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$89,199 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,994 |
| Total | \$92,193 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,092

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$42,196 |
| 2024 | 60,409 |
| 2025 | 37,212 |
| 2026 | 161,596 |
| 2027 | 46,079 |
| Thereafter | 59,184 |
| Total | \$406,676 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,011,210 | \$337,272 | (\$206,700) |

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$359,869) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 84,680 |
| - Net Difference Between Projected and Actual Investment | 632,265 |
| - Change of Assumptions | (25,917) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,012 |
| Pension Expense/Income | 92,193 |
| Contributions | (92,092) |
| Total Activity in FY 2022 | 697,141 |
| Net Pension Liability as of 2022 | \$337,272 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$1,142,519 Proportionate Share: 0.0011303

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$668,320) | \$732,267 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$374,507 | \$10,218 |
| Net Difference Between Projected and Actual | 233,064 | 0 |
| Change of Assumptions | 312,460 | 57,748 |
| Changes in Proportion and Differences Between | 6,134 | 6,144 |
| Total | \$926,165 | \$74,110 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$193,663 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (583) |
| Total | \$193,080 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,942

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$86,619 |
| 2024 | 126,325 |
| 2025 | 75,729 |
| 2026 | 345,642 |
| 2027 | 95,098 |
| Thereafter | 122,642 |
| Total | \$852,055 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,195,488 | \$732,267 | (\$448,777) |

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$668,320) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 209,950 |
| - Net Difference Between Projected and Actual Investment | 1,207,900 |
| - Change of Assumptions | (11,291) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 890 |
| Pension Expense/Income | 193,080 |
| Contributions | (199,942) |
| Total Activity in FY 2022 | 1,400,587 |
| Net Pension Liability as of 2022 | \$732,267 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$184,145 Proportionate Share: 0.0001822

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$123,818) | \$118,039 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$60,369 | \$1,647 |
| Net Difference Between Projected and Actual | 37,569 | 0 |
| Change of Assumptions | 50,367 | 9,309 |
| Changes in Proportion and Differences Between | 3,187 | 2,185 |
| Total | \$151,492 | \$13,141 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$31,218 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (340) |
| Total | \$30,878 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,225

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$13,620 |
| 2024 | 20,378 |
| 2025 | 12,249 |
| 2026 | 55,942 |
| 2027 | 15,594 |
| Thereafter | 20,568 |
| Total | \$138,351 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$353,904 | \$118,039 | (\$72,341) |

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$123,818) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 30,128 |
| - Net Difference Between Projected and Actual Investment | 218,174 |
| - Change of Assumptions | (8,224) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,126 |
| Pension Expense/Income | 30,878 |
| Contributions | (32,225) |
| Total Activity in FY 2022 | 241,857 |
| Net Pension Liability as of 2022 | \$118,039 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$759,579 Proportionate Share: 0.0007514

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$448,994) | \$486,796 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$248,965 | \$6,793 |
| Net Difference Between Projected and Actual | 154,936 | 0 |
| Change of Assumptions | 207,717 | 38,390 |
| Changes in Proportion and Differences Between | 2,901 | 1,410 |
| Total | \$614,519 | \$46,593 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$128,743 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,026) |
| Total | \$126,717 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,927

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$57,843 |
| 2024 | 84,519 |
| 2025 | 49,992 |
| 2026 | 229,993 |
| 2027 | 63,473 |
| Thereafter | 82,106 |
| Total | \$567,926 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,459,515 | \$486,796 | (\$298,338) |

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$448,994) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 138,483 |
| - Net Difference Between Projected and Actual Investment | 809,856 |
| - Change of Assumptions | (9,380) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,041 |
| Pension Expense/Income | 126,717 |
| Contributions | (132,927) |
| Total Activity in FY 2022 | 935,790 |
| Net Pension Liability as of 2022 | \$486,796 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$350,493 Proportionate Share: 0.0003467

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$212,470) | \$224,610 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$114,874 | \$3,134 |
| Net Difference Between Projected and Actual | 71,488 | 0 |
| Change of Assumptions | 95,842 | 17,713 |
| Changes in Proportion and Differences Between | 1,922 | 2,072 |
| Total | \$284,126 | \$22,919 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$59,403 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (487) |
| Total | \$58,916 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,337

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$26,251 |
| 2024 | 38,744 |
| 2025 | 22,997 |
| 2026 | 106,017 |
| 2027 | 29,176 |
| Thereafter | 38,022 |
| Total | \$261,207 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$673,428 | \$224,610 | (\$137,655) |

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$212,470) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 62,673 |
| - Net Difference Between Projected and Actual Investment | 381,405 |
| - Change of Assumptions | (6,437) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,860 |
| Pension Expense/Income | 58,916 |
| Contributions | (61,337) |
| Total Activity in FY 2022 | 437,080 |
| Net Pension Liability as of 2022 | \$224,610 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$5,668,095 Proportionate Share: 0.0056074

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,442,309) | \$3,632,764 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,857,923 | \$50,692 |
| Net Difference Between Projected and Actual | 1,156,227 | 0 |
| Change of Assumptions | 1,550,108 | 286,489 |
| Changes in Proportion and Differences Between | 43,799 | 17,950 |
| Total | \$4,608,057 | \$355,131 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$960,761 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,610 |
| Total | \$965,371 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$991,913

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$432,979 |
| 2024 | 630,118 |
| 2025 | 376,456 |
| 2026 | 1,718,370 |
| 2027 | 475,929 |
| Thereafter | 619,074 |
| Total | \$4,252,926 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,891,781 | \$3,632,764 | (\$2,226,378) |

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,442,309) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,012,279 |
| - Net Difference Between Projected and Actual Investment | 6,177,307 |
| - Change of Assumptions | (106,477) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 18,506 |
| Pension Expense/Income | 965,371 |
| Contributions | (991,913) |
| Total Activity in FY 2022 | 7,075,073 |
| Net Pension Liability as of 2022 | \$3,632,764 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$6,498,434 Proportionate Share: 0.0064288

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,629,543) | \$4,164,910 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,130,081 | \$58,118 |
| Net Difference Between Projected and Actual | 1,325,597 | 0 |
| Change of Assumptions | 1,777,176 | 328,455 |
| Changes in Proportion and Differences Between | 31,092 | 39,570 |
| Total | \$5,263,946 | \$426,143 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,101,498 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,552) |
| Total | \$1,097,946 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,137,220

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$490,040 |
| 2024 | 719,308 |
| 2025 | 426,746 |
| 2026 | 1,965,121 |
| 2027 | 540,155 |
| Thereafter | 696,433 |
| Total | \$4,837,803 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$12,487,264 | \$4,164,910 | (\$2,552,509) |

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,629,543) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,233,773 |
| - Net Difference Between Projected and Actual Investment | 6,619,783 |
| - Change of Assumptions | 4,103 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (23,932) |
| Pension Expense/Income | 1,097,946 |
| Contributions | (1,137,220) |
| Total Activity in FY 2022 | 7,794,453 |
| Net Pension Liability as of 2022 | \$4,164,910 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$3,114,941 Proportionate Share: 0.0030816

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,839,358) | \$1,996,420 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,021,039 | \$27,858 |
| Net Difference Between Projected and Actual | 635,416 | 0 |
| Change of Assumptions | 851,877 | 157,443 |
| Changes in Proportion and Differences Between | 8,707 | 26,238 |
| Total | \$2,517,039 | \$211,539 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$527,995 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,395 |
| Total | \$530,390 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$545,114

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$234,355 |
| 2024 | 341,146 |
| 2025 | 200,669 |
| 2026 | 938,811 |
| 2027 | 256,100 |
| Thereafter | 334,419 |
| Total | \$2,305,500 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,985,682 | \$1,996,420 | (\$1,223,527) |

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,839,358) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 568,408 |
| - Net Difference Between Projected and Actual Investment | 3,318,372 |
| - Change of Assumptions | (37,660) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,382 |
| Pension Expense/Income | 530,390 |
| Contributions | (545,114) |
| Total Activity in FY 2022 | 3,835,778 |
| Net Pension Liability as of 2022 | \$1,996,420 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$1,093,520 Proportionate Share: 0.0010818

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$647,871) | \$700,846 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$358,437 | \$9,780 |
| Net Difference Between Projected and Actual | 223,064 | 0 |
| Change of Assumptions | 299,052 | 55,271 |
| Changes in Proportion and Differences Between | 11,030 | 5,032 |
| Total | \$891,583 | \$70,083 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$185,353 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,503 |
| Total | \$186,856 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$191,364

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$84,201 |
| 2024 | 122,603 |
| 2025 | 72,884 |
| 2026 | 331,334 |
| 2027 | 92,154 |
| Thereafter | 118,324 |
| Total | \$821,500 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,101,282 | \$700,846 | (\$429,521) |

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$647,871) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 199,041 |
| - Net Difference Between Projected and Actual Investment | 1,168,073 |
| - Change of Assumptions | (14,083) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 194 |
| Pension Expense/Income | 186,856 |
| Contributions | (191,364) |
| Total Activity in FY 2022 | 1,348,717 |
| Net Pension Liability as of 2022 | \$700,846 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$4,585,636 Proportionate Share: 0.0045365

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,043,965) | \$2,938,980 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,503,098 | \$41,011 |
| Net Difference Between Projected and Actual | 935,411 | 0 |
| Change of Assumptions | 1,254,069 | 231,775 |
| Changes in Proportion and Differences Between | 79,380 | 50,056 |
| Total | \$3,771,958 | \$322,842 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$777,275 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 8,570 |
| Total | \$785,845 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$802,484

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$361,075 |
| 2024 | 510,522 |
| 2025 | 299,819 |
| 2026 | 1,386,117 |
| 2027 | 382,970 |
| Thereafter | 508,613 |
| Total | \$3,449,116 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,811,671 | \$2,938,980 | (\$1,801,185) |

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,043,965) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 759,128 |
| - Net Difference Between Projected and Actual Investment | 5,375,452 |
| - Change of Assumptions | (189,254) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 54,258 |
| Pension Expense/Income | 785,845 |
| Contributions | (802,484) |
| Total Activity in FY 2022 | 5,982,945 |
| Net Pension Liability as of 2022 | \$2,938,980 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$5,738,422 Proportionate Share: 0.0056770

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,306,849) | \$3,677,855 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,880,984 | \$51,322 |
| Net Difference Between Projected and Actual | 1,170,578 | 0 |
| Change of Assumptions | 1,569,348 | 290,045 |
| Changes in Proportion and Differences Between | 26,791 | 61,753 |
| Total | \$4,647,701 | \$403,120 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$972,686 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (14,084) |
| Total | \$958,602 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,004,222

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$425,485 |
| 2024 | 628,856 |
| 2025 | 369,831 |
| 2026 | 1,728,949 |
| 2027 | 472,244 |
| Thereafter | 619,216 |
| Total | \$4,244,581 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$11,026,972 | \$3,677,855 | (\$2,254,012) |

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,306,849) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,065,994 |
| - Net Difference Between Projected and Actual Investment | 5,994,070 |
| - Change of Assumptions | (36,877) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,137 |
| Pension Expense/Income | 958,602 |
| Contributions | (1,004,222) |
| Total Activity in FY 2022 | 6,984,704 |
| Net Pension Liability as of 2022 | \$3,677,855 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$1,595,791 Proportionate Share: 0.0015787

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$980,022) | \$1,022,764 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$523,077 | \$14,272 |
| Net Difference Between Projected and Actual | 325,523 | 0 |
| Change of Assumptions | 436,415 | 80,658 |
| Changes in Proportion and Differences Between | 14,164 | 25,410 |
| Total | \$1,299,179 | \$120,340 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$270,491 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,059) |
| Total | \$268,432 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$279,268

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$118,221 |
| 2024 | 173,831 |
| 2025 | 102,711 |
| 2026 | 479,965 |
| 2027 | 130,802 |
| Thereafter | 173,309 |
| Total | \$1,178,839 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,066,458 | \$1,022,764 | (\$626,811) |

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$980,022) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 282,483 |
| - Net Difference Between Projected and Actual Investment | 1,755,019 |
| - Change of Assumptions | (34,308) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 10,428 |
| Pension Expense/Income | 268,432 |
| Contributions | (279,268) |
| Total Activity in FY 2022 | 2,002,786 |
| Net Pension Liability as of 2022 | \$1,022,764 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$1,438,535 Proportionate Share: 0.0014231

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$868,201) | \$921,958 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$471,522 | \$12,865 |
| Net Difference Between Projected and Actual | 293,438 | 0 |
| Change of Assumptions | 393,401 | 72,708 |
| Changes in Proportion and Differences Between | 10,857 | 24,369 |
| Total | \$1,169,218 | \$109,942 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$243,831 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,146) |
| Total | \$241,685 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$251,748

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$106,576 |
| 2024 | 156,605 |
| 2025 | 92,069 |
| 2026 | 431,948 |
| 2027 | 117,099 |
| Thereafter | 154,979 |
| Total | \$1,059,276 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,764,221 | \$921,958 | (\$565,032) |

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$868,201) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 258,159 |
| - Net Difference Between Projected and Actual Investment | 1,559,829 |
| - Change of Assumptions | (24,865) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 7,099 |
| Pension Expense/Income | 241,685 |
| Contributions | (251,748) |
| Total Activity in FY 2022 | 1,790,159 |
| Net Pension Liability as of 2022 | \$921,958 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,321,685 Proportionate Share: 0.0013075

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$765,365) | \$847,066 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$433,219 | \$11,820 |
| Net Difference Between Projected and Actual | 269,602 | 0 |
| Change of Assumptions | 361,445 | 66,802 |
| Changes in Proportion and Differences Between | 14,544 | 6,247 |
| Total | \$1,078,810 | \$84,869 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$224,024 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,101 |
| Total | \$226,125 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$231,308

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$102,039 |
| 2024 | 148,051 |
| 2025 | 87,894 |
| 2026 | 400,815 |
| 2027 | 111,090 |
| Thereafter | 144,052 |
| Total | \$993,941 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,539,680 | \$847,066 | (\$519,133) |

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$765,365) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 244,649 |
| - Net Difference Between Projected and Actual Investment | 1,385,992 |
| - Change of Assumptions | (9,984) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,043) |
| Pension Expense/Income | 226,125 |
| Contributions | (231,308) |
| Total Activity in FY 2022 | 1,612,431 |
| Net Pension Liability as of 2022 | \$847,066 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7794200
 Submission Unit Name: NEW HAVEN-FIRE DEPT

Wages: \$545,899 Proportionate Share: 0.0005401

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$349,905 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$178,954 | \$4,883 |
| Net Difference Between Projected and Actual | 111,367 | 0 |
| Change of Assumptions | 149,305 | 27,594 |
| Changes in Proportion and Differences Between | 0 | 54,029 |
| Total | \$439,626 | \$86,506 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$92,540 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,865) |
| Total | \$84,675 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,890

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$33,627 |
| 2024 | 52,537 |
| 2025 | 27,947 |
| 2026 | 157,255 |
| 2027 | 37,607 |
| Thereafter | 44,147 |
| Total | \$353,120 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,049,087 | \$349,905 | (\$214,443) |

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-FIRE DEPT - 7794200

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 174,071 |
| - Net Difference Between Projected and Actual Investment | 111,367 |
| - Change of Assumptions | 121,711 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (54,029) |
| Pension Expense/Income | 84,675 |
| Contributions | (87,890) |
| Total Activity in FY 2022 | 349,905 |
| Net Pension Liability as of 2022 | \$349,905 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$6,715,474 Proportionate Share: 0.0066435

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,945,973) | \$4,304,004 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,201,219 | \$60,059 |
| Net Difference Between Projected and Actual | 1,369,867 | 0 |
| Change of Assumptions | 1,836,527 | 339,425 |
| Changes in Proportion and Differences Between | 56,743 | 56,022 |
| Total | \$5,464,356 | \$455,506 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,138,284 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 11,171 |
| Total | \$1,149,455 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,175,197

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$511,888 |
| 2024 | 743,816 |
| 2025 | 441,273 |
| 2026 | 2,027,779 |
| 2027 | 561,390 |
| Thereafter | 722,704 |
| Total | \$5,008,850 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$12,904,296 | \$4,304,004 | (\$2,637,754) |

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,945,973) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,229,895 |
| - Net Difference Between Projected and Actual Investment | 7,125,609 |
| - Change of Assumptions | (73,460) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,325) |
| Pension Expense/Income | 1,149,455 |
| Contributions | (1,175,197) |
| Total Activity in FY 2022 | 8,249,977 |
| Net Pension Liability as of 2022 | \$4,304,004 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$10,454,894 Proportionate Share: 0.0103429

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$6,133,261) | \$6,700,667 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,426,956 | \$93,503 |
| Net Difference Between Projected and Actual | 2,132,671 | 0 |
| Change of Assumptions | 2,859,188 | 528,432 |
| Changes in Proportion and Differences Between | 119,724 | 58,135 |
| Total | \$8,538,539 | \$680,070 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,772,132 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 16,954 |
| Total | \$1,789,086 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,829,593

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$805,759 |
| 2024 | 1,170,057 |
| 2025 | 697,421 |
| 2026 | 3,167,796 |
| 2027 | 883,185 |
| Thereafter | 1,134,251 |
| Total | \$7,858,469 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$20,089,989 | \$6,700,667 | (\$4,106,574) |

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$6,133,261) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,917,066 |
| - Net Difference Between Projected and Actual Investment | 11,078,873 |
| - Change of Assumptions | (110,382) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (11,122) |
| Pension Expense/Income | 1,789,086 |
| Contributions | (1,829,593) |
| Total Activity in FY 2022 | 12,833,928 |
| Net Pension Liability as of 2022 | \$6,700,667 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7796100
 Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$890,188 Proportionate Share: 0.0008807

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$558,391) | \$570,563 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$291,806 | \$7,962 |
| Net Difference Between Projected and Actual | 181,597 | 0 |
| Change of Assumptions | 243,460 | 44,996 |
| Changes in Proportion and Differences Between | 8,805 | 10,953 |
| Total | \$725,668 | \$63,911 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$150,897 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,657) |
| Total | \$147,240 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,783

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$64,588 |
| 2024 | 97,566 |
| 2025 | 58,966 |
| 2026 | 269,400 |
| 2027 | 74,193 |
| Thereafter | 97,044 |
| Total | \$661,757 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,710,667 | \$570,563 | (\$349,676) |

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$558,391) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 154,892 |
| - Net Difference Between Projected and Actual Investment | 996,087 |
| - Change of Assumptions | (23,785) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 10,303 |
| Pension Expense/Income | 147,240 |
| Contributions | (155,783) |
| Total Activity in FY 2022 | 1,128,954 |
| Net Pension Liability as of 2022 | \$570,563 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$359,021 Proportionate Share: 0.0003552

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$216,075) | \$230,117 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$117,690 | \$3,211 |
| Net Difference Between Projected and Actual | 73,241 | 0 |
| Change of Assumptions | 98,191 | 18,148 |
| Changes in Proportion and Differences Between | 2,907 | 6,236 |
| Total | \$292,029 | \$27,595 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$60,859 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (402) |
| Total | \$60,457 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,829

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$26,884 |
| 2024 | 39,320 |
| 2025 | 22,760 |
| 2026 | 107,559 |
| 2027 | 29,215 |
| Thereafter | 38,696 |
| Total | \$264,434 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$689,938 | \$230,117 | (\$141,030) |

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$216,075) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 64,579 |
| - Net Difference Between Projected and Actual Investment | 388,416 |
| - Change of Assumptions | (5,958) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,527 |
| Pension Expense/Income | 60,457 |
| Contributions | (62,829) |
| Total Activity in FY 2022 | 446,192 |
| Net Pension Liability as of 2022 | \$230,117 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$45,697 Proportionate Share: 0.0000452

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$55,615) | \$29,283 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$14,976 | \$409 |
| Net Difference Between Projected and Actual | 9,320 | 0 |
| Change of Assumptions | 12,495 | 2,309 |
| Changes in Proportion and Differences Between | 4,817 | 7,549 |
| Total | \$41,608 | \$10,267 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$7,744 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (189) |
| Total | \$7,555 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,997

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$2,692 |
| 2024 | 4,350 |
| 2025 | 2,431 |
| 2026 | 13,233 |
| 2027 | 3,257 |
| Thereafter | 5,378 |
| Total | \$31,341 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$87,796 | \$29,283 | (\$17,946) |

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$55,615) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,724 |
| - Net Difference Between Projected and Actual Investment | 90,441 |
| - Change of Assumptions | (11,950) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,125 |
| Pension Expense/Income | 7,555 |
| Contributions | (7,997) |
| Total Activity in FY 2022 | 84,898 |
| Net Pension Liability as of 2022 | \$29,283 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,345,335 Proportionate Share: 0.0013309

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$713,060) | \$862,226 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$440,973 | \$12,032 |
| Net Difference Between Projected and Actual | 274,427 | 0 |
| Change of Assumptions | 367,914 | 67,997 |
| Changes in Proportion and Differences Between | 5,032 | 60,699 |
| Total | \$1,088,346 | \$140,728 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$228,034 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (\$10,119) |
| Total | \$217,915 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,434

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$91,479 |
| 2024 | 138,884 |
| 2025 | 79,494 |
| 2026 | 397,153 |
| 2027 | 103,029 |
| Thereafter | 137,579 |
| Total | \$947,618 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,585,132 | \$862,226 | (\$528,424) |

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$713,060) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 264,270 |
| - Net Difference Between Projected and Actual Investment | 1,314,523 |
| - Change of Assumptions | 16,108 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,096) |
| Pension Expense/Income | 217,915 |
| Contributions | (235,434) |
| Total Activity in FY 2022 | 1,575,286 |
| Net Pension Liability as of 2022 | \$862,226 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$1,594,714 Proportionate Share: 0.0015776

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$928,721) | \$1,022,051 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$522,713 | \$14,262 |
| Net Difference Between Projected and Actual | 325,296 | 0 |
| Change of Assumptions | 436,111 | 80,602 |
| Changes in Proportion and Differences Between | 21,101 | 22,408 |
| Total | \$1,305,221 | \$117,272 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$270,303 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 485 |
| Total | \$270,788 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$279,077

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$121,364 |
| 2024 | 176,816 |
| 2025 | 104,865 |
| 2026 | 482,100 |
| 2027 | 133,058 |
| Thereafter | 169,746 |
| Total | \$1,187,949 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,064,321 | \$1,022,051 | (\$626,375) |

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$928,721) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 293,976 |
| - Net Difference Between Projected and Actual Investment | 1,679,964 |
| - Change of Assumptions | (14,137) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (742) |
| Pension Expense/Income | 270,788 |
| Contributions | (279,077) |
| Total Activity in FY 2022 | 1,950,772 |
| Net Pension Liability as of 2022 | \$1,022,051 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$181,180 Proportionate Share: 0.0001792

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$106,974) | \$116,095 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$59,375 | \$1,620 |
| Net Difference Between Projected and Actual | 36,950 | 0 |
| Change of Assumptions | 49,538 | 9,156 |
| Changes in Proportion and Differences Between | 3,720 | 437 |
| Total | \$149,583 | \$11,213 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$30,704 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (372) |
| Total | \$30,332 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,706

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$14,335 |
| 2024 | 20,791 |
| 2025 | 12,510 |
| 2026 | 55,411 |
| 2027 | 15,688 |
| Thereafter | 19,635 |
| Total | \$138,370 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$348,077 | \$116,095 | (\$71,150) |

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$106,974) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 33,051 |
| - Net Difference Between Projected and Actual Investment | 192,986 |
| - Change of Assumptions | (2,195) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 601 |
| Pension Expense/Income | 30,332 |
| Contributions | (31,706) |
| Total Activity in FY 2022 | 223,069 |
| Net Pension Liability as of 2022 | \$116,095 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$4,097,866 Proportionate Share: 0.0040540

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,290,657) | \$2,626,391 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,343,229 | \$36,649 |
| Net Difference Between Projected and Actual | 835,921 | 0 |
| Change of Assumptions | 1,120,687 | 207,124 |
| Changes in Proportion and Differences Between | 19,519 | 25,181 |
| Total | \$3,319,356 | \$268,954 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$694,604 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,913 |
| Total | \$697,517 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$717,128

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$311,943 |
| 2024 | 453,399 |
| 2025 | 267,664 |
| 2026 | 1,238,210 |
| 2027 | 340,630 |
| Thereafter | 438,556 |
| Total | \$3,050,402 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,874,466 | \$2,626,391 | (\$1,609,611) |

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,290,657) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 777,586 |
| - Net Difference Between Projected and Actual Investment | 4,177,158 |
| - Change of Assumptions | 1,844 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (19,929) |
| Pension Expense/Income | 697,517 |
| Contributions | (717,128) |
| Total Activity in FY 2022 | 4,917,048 |
| Net Pension Liability as of 2022 | \$2,626,391 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$5,190,874 Proportionate Share: 0.0051353

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,801,885) | \$3,326,914 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,701,501 | \$46,425 |
| Net Difference Between Projected and Actual | 1,058,882 | 0 |
| Change of Assumptions | 1,419,601 | 262,369 |
| Changes in Proportion and Differences Between | 9,147 | 55,775 |
| Total | \$4,189,131 | \$364,569 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$879,872 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,816) |
| Total | \$877,056 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$908,403

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$387,141 |
| 2024 | 567,069 |
| 2025 | 333,498 |
| 2026 | 1,563,014 |
| 2027 | 425,080 |
| Thereafter | 548,760 |
| Total | \$3,824,562 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$9,974,777 | \$3,326,914 | (\$2,038,934) |

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,801,885) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,008,022 |
| - Net Difference Between Projected and Actual Investment | 5,145,816 |
| - Change of Assumptions | 42,036 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (35,728) |
| Pension Expense/Income | 877,056 |
| Contributions | (908,403) |
| Total Activity in FY 2022 | 6,128,799 |
| Net Pension Liability as of 2022 | \$3,326,914 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,484,969 Proportionate Share: 0.0014691

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$889,005) | \$951,759 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$486,763 | \$13,281 |
| Net Difference Between Projected and Actual | 302,923 | 0 |
| Change of Assumptions | 406,118 | 75,058 |
| Changes in Proportion and Differences Between | 8,177 | 8,194 |
| Total | \$1,203,981 | \$96,533 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$251,713 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 786 |
| Total | \$252,499 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$259,870

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$112,988 |
| 2024 | 164,097 |
| 2025 | 96,931 |
| 2026 | 449,255 |
| 2027 | 123,720 |
| Thereafter | 160,457 |
| Total | \$1,107,448 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,853,571 | \$951,759 | (\$583,296) |

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$889,005) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 268,179 |
| - Net Difference Between Projected and Actual Investment | 1,599,659 |
| - Change of Assumptions | (22,778) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,075 |
| Pension Expense/Income | 252,499 |
| Contributions | (259,870) |
| Total Activity in FY 2022 | 1,840,764 |
| Net Pension Liability as of 2022 | \$951,759 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$647,105 Proportionate Share: 0.0006402

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$430,200) | \$414,755 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$212,120 | \$5,788 |
| Net Difference Between Projected and Actual | 132,007 | 0 |
| Change of Assumptions | 176,977 | 32,709 |
| Changes in Proportion and Differences Between | 9,767 | 7,506 |
| Total | \$530,871 | \$46,003 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$109,691 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (722) |
| Total | \$108,969 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$113,243

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$48,961 |
| 2024 | 71,547 |
| 2025 | 42,579 |
| 2026 | 196,139 |
| 2027 | 54,329 |
| Thereafter | 71,313 |
| Total | \$484,868 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,243,521 | \$414,755 | (\$254,187) |

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$430,200) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 106,984 |
| - Net Difference Between Projected and Actual Investment | 759,513 |
| - Change of Assumptions | (26,959) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 9,691 |
| Pension Expense/Income | 108,969 |
| Contributions | (113,243) |
| Total Activity in FY 2022 | 844,955 |
| Net Pension Liability as of 2022 | \$414,755 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$5,317,982 Proportionate Share: 0.0052610

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,220,324) | \$3,408,349 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,743,149 | \$47,561 |
| Net Difference Between Projected and Actual | 1,084,801 | 0 |
| Change of Assumptions | 1,454,349 | 268,791 |
| Changes in Proportion and Differences Between | 62,478 | 35,217 |
| Total | \$4,344,777 | \$351,569 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$901,409 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,312 |
| Total | \$906,721 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$930,651

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$408,584 |
| 2024 | 590,145 |
| 2025 | 353,357 |
| 2026 | 1,614,635 |
| 2027 | 447,459 |
| Thereafter | 579,028 |
| Total | \$3,993,208 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,218,936 | \$3,408,349 | (\$2,088,842) |

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,220,324) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 951,901 |
| - Net Difference Between Projected and Actual Investment | 5,782,085 |
| - Change of Assumptions | (96,184) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 14,801 |
| Pension Expense/Income | 906,721 |
| Contributions | (930,651) |
| Total Activity in FY 2022 | 6,628,673 |
| Net Pension Liability as of 2022 | \$3,408,349 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$3,785,432 Proportionate Share: 0.0037449

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,377,773) | \$2,426,140 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,240,813 | \$33,855 |
| Net Difference Between Projected and Actual | 772,186 | 0 |
| Change of Assumptions | 1,035,239 | 191,332 |
| Changes in Proportion and Differences Between | 44,397 | 30,215 |
| Total | \$3,092,635 | \$255,402 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$641,644 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,543) |
| Total | \$640,101 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$662,454

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$286,979 |
| 2024 | 417,221 |
| 2025 | 250,670 |
| 2026 | 1,148,934 |
| 2027 | 318,622 |
| Thereafter | 414,807 |
| Total | \$2,837,233 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,274,072 | \$2,426,140 | (\$1,486,885) |

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,377,773) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 657,846 |
| - Net Difference Between Projected and Actual Investment | 4,240,494 |
| - Change of Assumptions | (102,486) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 30,412 |
| Pension Expense/Income | 640,101 |
| Contributions | (662,454) |
| Total Activity in FY 2022 | 4,803,913 |
| Net Pension Liability as of 2022 | \$2,426,140 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$555,482 Proportionate Share: 0.0005495

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$343,262) | \$355,995 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$182,068 | \$4,968 |
| Net Difference Between Projected and Actual | 113,305 | 0 |
| Change of Assumptions | 151,904 | 28,075 |
| Changes in Proportion and Differences Between | 7,150 | 2,533 |
| Total | \$454,427 | \$35,576 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$94,150 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 368 |
| Total | \$94,518 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,210

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$42,922 |
| 2024 | 62,406 |
| 2025 | 37,294 |
| 2026 | 168,842 |
| 2027 | 47,029 |
| Thereafter | 60,358 |
| Total | \$418,851 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,067,346 | \$355,995 | (\$218,175) |

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$343,262) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 97,829 |
| - Net Difference Between Projected and Actual Investment | 613,999 |
| - Change of Assumptions | (12,794) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,915 |
| Pension Expense/Income | 94,518 |
| Contributions | (97,210) |
| Total Activity in FY 2022 | 699,257 |
| Net Pension Liability as of 2022 | \$355,995 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$398,433 Proportionate Share: 0.0003942

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$242,789) | \$255,383 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$130,612 | \$3,564 |
| Net Difference Between Projected and Actual | 81,283 | 0 |
| Change of Assumptions | 108,973 | 20,140 |
| Changes in Proportion and Differences Between | 4,487 | 2,654 |
| Total | \$325,355 | \$26,358 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$67,541 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 68 |
| Total | \$67,609 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,727

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$30,470 |
| 2024 | 44,484 |
| 2025 | 26,586 |
| 2026 | 120,890 |
| 2027 | 33,525 |
| Thereafter | 43,042 |
| Total | \$298,997 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$765,692 | \$255,383 | (\$156,514) |

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$242,789) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 70,979 |
| - Net Difference Between Projected and Actual Investment | 435,424 |
| - Change of Assumptions | (7,801) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,688 |
| Pension Expense/Income | 67,609 |
| Contributions | (69,727) |
| Total Activity in FY 2022 | 498,172 |
| Net Pension Liability as of 2022 | \$255,383 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$887,846 Proportionate Share: 0.0008783

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$495,921) | \$569,008 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$291,011 | \$7,940 |
| Net Difference Between Projected and Actual | 181,103 | 0 |
| Change of Assumptions | 242,797 | 44,873 |
| Changes in Proportion and Differences Between | 4,087 | 12,532 |
| Total | \$718,998 | \$65,345 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$150,486 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,244) |
| Total | \$147,242 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,373

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$65,846 |
| 2024 | 97,345 |
| 2025 | 57,047 |
| 2026 | 267,085 |
| 2027 | 72,307 |
| Thereafter | 94,023 |
| Total | \$653,653 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,706,005 | \$569,008 | (\$348,723) |

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$495,921) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 168,545 |
| - Net Difference Between Projected and Actual Investment | 904,472 |
| - Change of Assumptions | 539 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (496) |
| Pension Expense/Income | 147,242 |
| Contributions | (155,373) |
| Total Activity in FY 2022 | 1,064,929 |
| Net Pension Liability as of 2022 | \$569,008 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$699,275 Proportionate Share: 0.0006918

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$385,046) | \$448,184 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$229,217 | \$6,254 |
| Net Difference Between Projected and Actual | 142,647 | 0 |
| Change of Assumptions | 191,241 | 35,345 |
| Changes in Proportion and Differences Between | 7,131 | 12,321 |
| Total | \$570,236 | \$53,920 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$118,532 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,777) |
| Total | \$115,755 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,373

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$50,794 |
| 2024 | 76,281 |
| 2025 | 45,649 |
| 2026 | 211,423 |
| 2027 | 58,235 |
| Thereafter | 73,934 |
| Total | \$516,316 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,343,748 | \$448,184 | (\$274,674) |

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$385,046) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 134,043 |
| - Net Difference Between Projected and Actual Investment | 704,290 |
| - Change of Assumptions | 2,641 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,126) |
| Pension Expense/Income | 115,755 |
| Contributions | (122,373) |
| Total Activity in FY 2022 | 833,230 |
| Net Pension Liability as of 2022 | \$448,184 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7805100
 Submission Unit Name: RENNELAER-POLICE DEPT

Wages: \$594,328 Proportionate Share: 0.0005880

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$385,933) | \$380,937 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$194,825 | \$5,316 |
| Net Difference Between Projected and Actual | 121,244 | 0 |
| Change of Assumptions | 162,547 | 30,042 |
| Changes in Proportion and Differences Between | 11,999 | 1,084 |
| Total | \$490,615 | \$36,442 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$100,747 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,830 |
| Total | \$104,577 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$104,008

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$47,522 |
| 2024 | 67,380 |
| 2025 | 40,625 |
| 2026 | 181,351 |
| 2027 | 50,990 |
| Thereafter | 66,305 |
| Total | \$454,173 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,142,128 | \$380,937 | (\$233,461) |

1977 Fund Net Pension Liability - Unaudited

RENSELAER-POLICE DEPT - 7805100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$385,933) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 100,383 |
| - Net Difference Between Projected and Actual Investment | 684,180 |
| - Change of Assumptions | (21,103) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,841 |
| Pension Expense/Income | 104,577 |
| Contributions | (104,008) |
| Total Activity in FY 2022 | 766,870 |
| Net Pension Liability as of 2022 | \$380,937 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$4,562,103 Proportionate Share: 0.0045132

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,744,616) | \$2,923,885 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,495,378 | \$40,801 |
| Net Difference Between Projected and Actual | 930,607 | 0 |
| Change of Assumptions | 1,247,628 | 230,585 |
| Changes in Proportion and Differences Between | 17,171 | 31,733 |
| Total | \$3,690,784 | \$303,119 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$773,283 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,537) |
| Total | \$768,746 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$798,367

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$340,192 |
| 2024 | 500,614 |
| 2025 | 296,380 |
| 2026 | 1,377,618 |
| 2027 | 378,554 |
| Thereafter | 494,307 |
| Total | \$3,387,665 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,766,414 | \$2,923,885 | (\$1,791,933) |

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,744,616) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 820,748 |
| - Net Difference Between Projected and Actual Investment | 4,934,006 |
| - Change of Assumptions | (75,359) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 18,727 |
| Pension Expense/Income | 768,746 |
| Contributions | (798,367) |
| Total Activity in FY 2022 | 5,668,501 |
| Net Pension Liability as of 2022 | \$2,923,885 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$5,261,376 Proportionate Share: 0.0052050

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,982,381) | \$3,372,069 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,724,595 | \$47,055 |
| Net Difference Between Projected and Actual | 1,073,254 | 0 |
| Change of Assumptions | 1,438,869 | 265,930 |
| Changes in Proportion and Differences Between | 44,576 | 21,094 |
| Total | \$4,281,294 | \$334,079 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$891,814 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,287 |
| Total | \$897,101 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$920,740

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$403,587 |
| 2024 | 586,154 |
| 2025 | 349,996 |
| 2026 | 1,596,197 |
| 2027 | 443,132 |
| Thereafter | 568,149 |
| Total | \$3,947,215 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$10,110,162 | \$3,372,069 | (\$2,066,608) |

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,982,381) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 988,802 |
| - Net Difference Between Projected and Actual Investment | 5,423,466 |
| - Change of Assumptions | (14,098) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (20,081) |
| Pension Expense/Income | 897,101 |
| Contributions | (920,740) |
| Total Activity in FY 2022 | 6,354,450 |
| Net Pension Liability as of 2022 | \$3,372,069 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$451,210 Proportionate Share: 0.0004464

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$267,671) | \$289,201 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$147,908 | \$4,036 |
| Net Difference Between Projected and Actual | 92,046 | 0 |
| Change of Assumptions | 123,403 | 22,807 |
| Changes in Proportion and Differences Between | 5,094 | 4,804 |
| Total | \$368,451 | \$31,647 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$76,485 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 464 |
| Total | \$76,949 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,961

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$34,656 |
| 2024 | 49,800 |
| 2025 | 29,657 |
| 2026 | 136,661 |
| 2027 | 37,724 |
| Thereafter | 48,306 |
| Total | \$336,804 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$867,085 | \$289,201 | (\$177,240) |

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$267,671) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 82,057 |
| - Net Difference Between Projected and Actual Investment | 482,481 |
| - Change of Assumptions | (5,942) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 288 |
| Pension Expense/Income | 76,949 |
| Contributions | (78,961) |
| Total Activity in FY 2022 | 556,872 |
| Net Pension Liability as of 2022 | \$289,201 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$581,985 Proportionate Share: 0.0005758

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$374,349) | \$373,033 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$190,782 | \$5,205 |
| Net Difference Between Projected and Actual | 118,728 | 0 |
| Change of Assumptions | 159,174 | 29,418 |
| Changes in Proportion and Differences Between | 6,451 | 9,240 |
| Total | \$475,135 | \$43,863 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$98,656 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (172) |
| Total | \$98,484 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$101,849

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$43,194 |
| 2024 | 63,484 |
| 2025 | 37,789 |
| 2026 | 175,532 |
| 2027 | 47,986 |
| Thereafter | 63,287 |
| Total | \$431,272 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,118,431 | \$373,033 | (\$228,617) |

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$374,349) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 99,126 |
| - Net Difference Between Projected and Actual Investment | 664,767 |
| - Change of Assumptions | (19,241) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,095 |
| Pension Expense/Income | 98,484 |
| Contributions | (101,849) |
| Total Activity in FY 2022 | 747,382 |
| Net Pension Liability as of 2022 | \$373,033 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$538,099 Proportionate Share: 0.0005323

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$317,257) | \$344,852 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$176,369 | \$4,812 |
| Net Difference Between Projected and Actual | 109,758 | 0 |
| Change of Assumptions | 147,149 | 27,196 |
| Changes in Proportion and Differences Between | 5,503 | 3,027 |
| Total | \$438,779 | \$35,035 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$91,203 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (298) |
| Total | \$90,905 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,169

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$40,608 |
| 2024 | 60,045 |
| 2025 | 36,067 |
| 2026 | 163,407 |
| 2027 | 45,520 |
| Thereafter | 58,097 |
| Total | \$403,744 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,033,936 | \$344,852 | (\$211,346) |

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$317,257) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 98,291 |
| - Net Difference Between Projected and Actual Investment | 572,521 |
| - Change of Assumptions | (6,320) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 881 |
| Pension Expense/Income | 90,905 |
| Contributions | (94,169) |
| Total Activity in FY 2022 | 662,109 |
| Net Pension Liability as of 2022 | \$344,852 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$559,147 Proportionate Share: 0.0005532

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$355,850) | \$358,392 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$183,294 | \$5,001 |
| Net Difference Between Projected and Actual | 114,068 | 0 |
| Change of Assumptions | 152,926 | 28,264 |
| Changes in Proportion and Differences Between | 5,753 | 2,922 |
| Total | \$456,041 | \$36,187 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$94,784 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (71) |
| Total | \$94,713 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,851

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$43,014 |
| 2024 | 62,330 |
| 2025 | 36,968 |
| 2026 | 169,350 |
| 2027 | 46,762 |
| Thereafter | 61,430 |
| Total | \$419,854 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,074,532 | \$358,392 | (\$219,644) |

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$355,850) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 96,114 |
| - Net Difference Between Projected and Actual Investment | 633,124 |
| - Change of Assumptions | (16,972) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,114 |
| Pension Expense/Income | 94,713 |
| Contributions | (97,851) |
| Total Activity in FY 2022 | 714,242 |
| Net Pension Liability as of 2022 | \$358,392 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$774,467 Proportionate Share: 0.0007662

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$520,212) | \$496,384 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$253,868 | \$6,927 |
| Net Difference Between Projected and Actual | 157,988 | 0 |
| Change of Assumptions | 211,808 | 39,146 |
| Changes in Proportion and Differences Between | 12,088 | 2,196 |
| Total | \$635,752 | \$48,269 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$131,279 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,579 |
| Total | \$132,858 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,531

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$60,401 |
| 2024 | 87,192 |
| 2025 | 52,105 |
| 2026 | 235,504 |
| 2027 | 65,900 |
| Thereafter | 86,381 |
| Total | \$587,483 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,488,262 | \$496,384 | (\$304,214) |

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$520,212) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 126,806 |
| - Net Difference Between Projected and Actual Investment | 916,788 |
| - Change of Assumptions | (34,390) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 10,065 |
| Pension Expense/Income | 132,858 |
| Contributions | (135,531) |
| Total Activity in FY 2022 | 1,016,596 |
| Net Pension Liability as of 2022 | \$496,384 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$573,896 Proportionate Share: 0.0005677

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$357,742) | \$367,785 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$188,098 | \$5,132 |
| Net Difference Between Projected and Actual | 117,058 | 0 |
| Change of Assumptions | 156,935 | 29,005 |
| Changes in Proportion and Differences Between | 5,999 | 639 |
| Total | \$468,090 | \$34,776 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$97,269 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 202 |
| Total | \$97,471 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,431

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$44,464 |
| 2024 | 64,469 |
| 2025 | 38,430 |
| 2026 | 174,383 |
| 2027 | 48,551 |
| Thereafter | 63,017 |
| Total | \$433,314 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,102,697 | \$367,785 | (\$225,401) |

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$357,742) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 100,351 |
| - Net Difference Between Projected and Actual Investment | 638,873 |
| - Change of Assumptions | (14,457) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,720 |
| Pension Expense/Income | 97,471 |
| Contributions | (100,431) |
| Total Activity in FY 2022 | 725,527 |
| Net Pension Liability as of 2022 | \$367,785 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$401,920 Proportionate Share: 0.0003976

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$224,822) | \$257,586 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$131,738 | \$3,594 |
| Net Difference Between Projected and Actual | 81,984 | 0 |
| Change of Assumptions | 109,912 | 20,314 |
| Changes in Proportion and Differences Between | 1,882 | 2,634 |
| Total | \$325,516 | \$26,542 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$68,124 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (40) |
| Total | \$68,084 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,335

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$30,234 |
| 2024 | 44,387 |
| 2025 | 26,297 |
| 2026 | 121,527 |
| 2027 | 33,445 |
| Thereafter | 43,084 |
| Total | \$298,974 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$772,296 | \$257,586 | (\$157,864) |

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$224,822) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 76,225 |
| - Net Difference Between Projected and Actual Investment | 409,918 |
| - Change of Assumptions | 115 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,599) |
| Pension Expense/Income | 68,084 |
| Contributions | (70,335) |
| Total Activity in FY 2022 | 482,408 |
| Net Pension Liability as of 2022 | \$257,586 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,659,010 Proportionate Share: 0.0036198

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,327,241) | \$2,345,094 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,199,364 | \$32,724 |
| Net Difference Between Projected and Actual | 746,391 | 0 |
| Change of Assumptions | 1,000,657 | 184,940 |
| Changes in Proportion and Differences Between | 55,380 | 11,249 |
| Total | \$3,001,792 | \$228,913 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$620,209 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,034 |
| Total | \$626,243 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$640,328

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$284,517 |
| 2024 | 411,869 |
| 2025 | 246,467 |
| 2026 | 1,113,281 |
| 2027 | 311,088 |
| Thereafter | 405,657 |
| Total | \$2,772,879 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,031,079 | \$2,345,094 | (\$1,437,215) |

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,327,241) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 629,197 |
| - Net Difference Between Projected and Actual Investment | 4,140,991 |
| - Change of Assumptions | (110,563) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 26,795 |
| Pension Expense/Income | 626,243 |
| Contributions | (640,328) |
| Total Activity in FY 2022 | 4,672,335 |
| Net Pension Liability as of 2022 | \$2,345,094 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,157,557 Proportionate Share: 0.0011452

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$760,637) | \$741,920 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$379,444 | \$10,353 |
| Net Difference Between Projected and Actual | 236,136 | 0 |
| Change of Assumptions | 316,579 | 58,510 |
| Changes in Proportion and Differences Between | 18,740 | 5,824 |
| Total | \$950,899 | \$74,687 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$196,216 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,591 |
| Total | \$197,807 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$202,573

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$89,624 |
| 2024 | 129,907 |
| 2025 | 78,021 |
| 2026 | 352,235 |
| 2027 | 98,604 |
| Thereafter | 127,821 |
| Total | \$876,212 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,224,430 | \$741,920 | (\$454,693) |

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$760,637) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 193,433 |
| - Net Difference Between Projected and Actual Investment | 1,345,629 |
| - Change of Assumptions | (44,677) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 12,938 |
| Pension Expense/Income | 197,807 |
| Contributions | (202,573) |
| Total Activity in FY 2022 | 1,502,557 |
| Net Pension Liability as of 2022 | \$741,920 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$963,124 Proportionate Share: 0.0009528

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$575,944) | \$617,273 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$315,695 | \$8,614 |
| Net Difference Between Projected and Actual | 196,464 | 0 |
| Change of Assumptions | 263,392 | 48,680 |
| Changes in Proportion and Differences Between | 7,783 | 2,543 |
| Total | \$783,334 | \$59,837 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$163,251 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 997 |
| Total | \$164,248 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,546

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$73,826 |
| 2024 | 107,339 |
| 2025 | 64,011 |
| 2026 | 292,203 |
| 2027 | 81,221 |
| Thereafter | 104,897 |
| Total | \$723,497 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,850,713 | \$617,273 | (\$378,302) |

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$575,944) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 174,075 |
| - Net Difference Between Projected and Actual Investment | 1,036,558 |
| - Change of Assumptions | (14,524) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,406 |
| Pension Expense/Income | 164,248 |
| Contributions | (168,546) |
| Total Activity in FY 2022 | 1,193,217 |
| Net Pension Liability as of 2022 | \$617,273 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$169,635 Proportionate Share: 0.0001678

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$84,929) | \$108,710 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$55,598 | \$1,517 |
| Net Difference Between Projected and Actual | 34,600 | 0 |
| Change of Assumptions | 46,387 | 8,573 |
| Changes in Proportion and Differences Between | 4,500 | 5,439 |
| Total | \$141,085 | \$15,529 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$28,751 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (501) |
| Total | \$28,250 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,686

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$12,390 |
| 2024 | 18,265 |
| 2025 | 10,754 |
| 2026 | 51,567 |
| 2027 | 14,430 |
| Thereafter | 18,150 |
| Total | \$125,556 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$325,934 | \$108,710 | (\$66,624) |

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$84,929) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 34,468 |
| - Net Difference Between Projected and Actual Investment | 158,480 |
| - Change of Assumptions | 4,011 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,884) |
| Pension Expense/Income | 28,250 |
| Contributions | (29,686) |
| Total Activity in FY 2022 | 193,639 |
| Net Pension Liability as of 2022 | \$108,710 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$1,134,233 Proportionate Share: 0.0011221

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$644,916) | \$726,955 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$371,790 | \$10,144 |
| Net Difference Between Projected and Actual | 231,373 | 0 |
| Change of Assumptions | 310,193 | 57,329 |
| Changes in Proportion and Differences Between | 13,352 | 3,767 |
| Total | \$926,708 | \$71,240 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$192,258 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,715 |
| Total | \$193,973 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,492

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$87,826 |
| 2024 | 127,000 |
| 2025 | 76,146 |
| 2026 | 344,830 |
| 2027 | 96,207 |
| Thereafter | 123,459 |
| Total | \$855,468 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,179,561 | \$726,955 | (\$445,522) |

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$644,916) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 212,712 |
| - Net Difference Between Projected and Actual Investment | 1,172,071 |
| - Change of Assumptions | (3,823) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,570) |
| Pension Expense/Income | 193,973 |
| Contributions | (198,492) |
| Total Activity in FY 2022 | 1,371,871 |
| Net Pension Liability as of 2022 | \$726,955 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$2,828,548 Proportionate Share: 0.0027982

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,594,441) | \$1,812,819 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$927,139 | \$25,296 |
| Net Difference Between Projected and Actual | 576,979 | 0 |
| Change of Assumptions | 773,534 | 142,964 |
| Changes in Proportion and Differences Between | 4,261 | 28,049 |
| Total | \$2,281,913 | \$196,309 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$479,438 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (6,710) |
| Total | \$472,728 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$494,995

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$209,687 |
| 2024 | 308,690 |
| 2025 | 181,841 |
| 2026 | 851,770 |
| 2027 | 231,773 |
| Thereafter | 301,843 |
| Total | \$2,085,604 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,435,208 | \$1,812,819 | (\$1,111,005) |

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,594,441) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 533,630 |
| - Net Difference Between Projected and Actual Investment | 2,902,690 |
| - Change of Assumptions | (4,043) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,750) |
| Pension Expense/Income | 472,728 |
| Contributions | (494,995) |
| Total Activity in FY 2022 | 3,407,260 |
| Net Pension Liability as of 2022 | \$1,812,819 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$2,812,398 Proportionate Share: 0.0027823

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,613,649) | \$1,802,518 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$921,871 | \$25,153 |
| Net Difference Between Projected and Actual | 573,701 | 0 |
| Change of Assumptions | 769,138 | 142,151 |
| Changes in Proportion and Differences Between | 14,363 | 19,683 |
| Total | \$2,279,073 | \$186,987 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$476,714 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,934) |
| Total | \$474,780 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$492,168

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$211,392 |
| 2024 | 309,350 |
| 2025 | 184,740 |
| 2026 | 851,127 |
| 2027 | 233,675 |
| Thereafter | 301,802 |
| Total | \$2,092,086 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,404,323 | \$1,802,518 | (\$1,104,692) |

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,613,649) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 524,069 |
| - Net Difference Between Projected and Actual Investment | 2,927,429 |
| - Change of Assumptions | (15,271) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,672) |
| Pension Expense/Income | 474,780 |
| Contributions | (492,168) |
| Total Activity in FY 2022 | 3,416,167 |
| Net Pension Liability as of 2022 | \$1,802,518 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$2,940,397 Proportionate Share: 0.0029089

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,763,058) | \$1,884,536 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$963,818 | \$26,297 |
| Net Difference Between Projected and Actual | 599,805 | 0 |
| Change of Assumptions | 804,136 | 148,619 |
| Changes in Proportion and Differences Between | 14,097 | 20,286 |
| Total | \$2,381,856 | \$195,202 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$498,405 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (8,801) |
| Total | \$489,604 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$514,574

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$218,276 |
| 2024 | 323,212 |
| 2025 | 191,722 |
| 2026 | 889,442 |
| 2027 | 244,822 |
| Thereafter | 319,180 |
| Total | \$2,186,654 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,650,231 | \$1,884,536 | (\$1,154,958) |

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,763,058) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 530,368 |
| - Net Difference Between Projected and Actual Investment | 3,171,466 |
| - Change of Assumptions | (46,208) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 16,938 |
| Pension Expense/Income | 489,604 |
| Contributions | (514,574) |
| Total Activity in FY 2022 | 3,647,594 |
| Net Pension Liability as of 2022 | \$1,884,536 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$3,957,825 Proportionate Share: 0.0039154

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,422,572) | \$2,536,599 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,297,306 | \$35,396 |
| Net Difference Between Projected and Actual | 807,342 | 0 |
| Change of Assumptions | 1,082,372 | 200,043 |
| Changes in Proportion and Differences Between | 24,806 | 20,113 |
| Total | \$3,211,826 | \$255,552 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$670,857 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (382) |
| Total | \$670,475 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$692,626

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$300,598 |
| 2024 | 437,659 |
| 2025 | 260,374 |
| 2026 | 1,197,896 |
| 2027 | 330,129 |
| Thereafter | 429,618 |
| Total | \$2,956,274 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,605,250 | \$2,536,599 | (\$1,554,581) |

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,422,572) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 702,452 |
| - Net Difference Between Projected and Actual Investment | 4,340,995 |
| - Change of Assumptions | (81,894) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 19,769 |
| Pension Expense/Income | 670,475 |
| Contributions | (692,626) |
| Total Activity in FY 2022 | 4,959,171 |
| Net Pension Liability as of 2022 | \$2,536,599 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$15,261,636 Proportionate Share: 0.0150982

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$9,210,737) | \$9,781,397 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$5,002,550 | \$136,492 |
| Net Difference Between Projected and Actual | 3,113,198 | 0 |
| Change of Assumptions | 4,173,742 | 771,386 |
| Changes in Proportion and Differences Between | 76,222 | 75,708 |
| Total | \$12,365,712 | \$983,586 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,586,895 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (13,143) |
| Total | \$2,573,752 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,671,386

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$1,151,302 |
| 2024 | 1,686,181 |
| 2025 | 1,000,970 |
| 2026 | 4,615,809 |
| 2027 | 1,269,710 |
| Thereafter | 1,658,154 |
| Total | \$11,382,126 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$29,326,656 | \$9,781,397 | (\$5,994,631) |

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$9,210,737) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,738,972 |
| - Net Difference Between Projected and Actual Investment | 16,548,321 |
| - Change of Assumptions | (263,668) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 66,143 |
| Pension Expense/Income | 2,573,752 |
| Contributions | (2,671,386) |
| Total Activity in FY 2022 | 18,992,134 |
| Net Pension Liability as of 2022 | \$9,781,397 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$16,445,364 Proportionate Share: 0.0162692

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$9,983,135) | \$10,540,031 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$5,390,542 | \$147,078 |
| Net Difference Between Projected and Actual | 3,354,654 | 0 |
| Change of Assumptions | 4,497,453 | 831,214 |
| Changes in Proportion and Differences Between | 88,771 | 57,325 |
| Total | \$13,331,420 | \$1,035,617 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,787,532 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 11,910 |
| Total | \$2,799,442 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,877,944

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|---------------------|
| 2023 | \$1,257,632 |
| 2024 | 1,822,500 |
| 2025 | 1,082,038 |
| 2026 | 4,976,518 |
| 2027 | 1,370,968 |
| Thereafter | 1,786,147 |
| Total | \$12,295,803 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$31,601,200 | \$10,540,031 | (\$6,459,568) |

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$9,983,135) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,938,004 |
| - Net Difference Between Projected and Actual Investment | 17,916,425 |
| - Change of Assumptions | (307,211) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 54,450 |
| Pension Expense/Income | 2,799,442 |
| Contributions | (2,877,944) |
| Total Activity in FY 2022 | 20,523,166 |
| Net Pension Liability as of 2022 | \$10,540,031 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,356,234 Proportionate Share: 0.0023310

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,490,068) | \$1,510,143 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$772,340 | \$21,073 |
| Net Difference Between Projected and Actual | 480,644 | 0 |
| Change of Assumptions | 644,381 | 119,094 |
| Changes in Proportion and Differences Between | 24,995 | 13,513 |
| Total | \$1,922,360 | \$153,680 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$399,389 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (813) |
| Total | \$398,576 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$412,343

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$177,789 |
| 2024 | 260,360 |
| 2025 | 156,842 |
| 2026 | 715,692 |
| 2027 | 199,056 |
| Thereafter | 258,941 |
| Total | \$1,768,680 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,527,721 | \$1,510,143 | (\$925,507) |

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,490,068) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 407,158 |
| - Net Difference Between Projected and Actual Investment | 2,654,112 |
| - Change of Assumptions | (67,785) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 20,493 |
| Pension Expense/Income | 398,576 |
| Contributions | (412,343) |
| Total Activity in FY 2022 | 3,000,211 |
| Net Pension Liability as of 2022 | \$1,510,143 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,624,006 Proportionate Share: 0.0025959

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,561,226) | \$1,681,759 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$860,110 | \$23,468 |
| Net Difference Between Projected and Actual | 535,266 | 0 |
| Change of Assumptions | 717,610 | 132,628 |
| Changes in Proportion and Differences Between | 12,830 | 16,690 |
| Total | \$2,125,816 | \$172,786 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$444,776 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,501) |
| Total | \$440,275 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$459,203

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$194,476 |
| 2024 | 287,036 |
| 2025 | 172,532 |
| 2026 | 794,800 |
| 2027 | 219,504 |
| Thereafter | 284,682 |
| Total | \$1,953,030 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,042,261 | \$1,681,759 | (\$1,030,683) |

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,561,226) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 476,100 |
| - Net Difference Between Projected and Actual Investment | 2,812,528 |
| - Change of Assumptions | (36,412) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 9,697 |
| Pension Expense/Income | 440,275 |
| Contributions | (459,203) |
| Total Activity in FY 2022 | 3,242,985 |
| Net Pension Liability as of 2022 | \$1,681,759 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$178,903 Proportionate Share: 0.0001770

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$115,307) | \$114,670 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$58,646 | \$1,600 |
| Net Difference Between Projected and Actual | 36,497 | 0 |
| Change of Assumptions | 48,930 | 9,043 |
| Changes in Proportion and Differences Between | 3,211 | 5,822 |
| Total | \$147,284 | \$16,465 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$30,327 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 389 |
| Total | \$30,716 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,308

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$13,440 |
| 2024 | 19,176 |
| 2025 | 10,960 |
| 2026 | 53,469 |
| 2027 | 14,231 |
| Thereafter | 19,543 |
| Total | \$130,819 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$343,804 | \$114,670 | (\$70,277) |

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$115,307) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 30,417 |
| - Net Difference Between Projected and Actual Investment | 204,688 |
| - Change of Assumptions | (6,007) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,471 |
| Pension Expense/Income | 30,716 |
| Contributions | (31,308) |
| Total Activity in FY 2022 | 229,977 |
| Net Pension Liability as of 2022 | \$114,670 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$124,410 Proportionate Share: 0.0001231

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$77,837) | \$79,751 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$40,787 | \$1,113 |
| Net Difference Between Projected and Actual | 25,383 | 0 |
| Change of Assumptions | 34,030 | 6,289 |
| Changes in Proportion and Differences Between | 4,481 | 2,409 |
| Total | \$104,681 | \$9,811 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$21,092 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 331 |
| Total | \$21,423 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,772

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$9,701 |
| 2024 | 14,355 |
| 2025 | 8,452 |
| 2026 | 37,928 |
| 2027 | 10,564 |
| Thereafter | 13,870 |
| Total | \$94,870 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$239,109 | \$79,751 | (\$48,876) |

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$77,837) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 21,699 |
| - Net Difference Between Projected and Actual Investment | 138,919 |
| - Change of Assumptions | (3,239) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 558 |
| Pension Expense/Income | 21,423 |
| Contributions | (21,772) |
| Total Activity in FY 2022 | 157,588 |
| Net Pension Liability as of 2022 | \$79,751 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$760,291 Proportionate Share: 0.0007521

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$433,392) | \$487,249 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$249,196 | \$6,799 |
| Net Difference Between Projected and Actual | 155,080 | 0 |
| Change of Assumptions | 207,910 | 38,426 |
| Changes in Proportion and Differences Between | 2,072 | 7,181 |
| Total | \$614,258 | \$52,406 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$128,863 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,269) |
| Total | \$126,594 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,051

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$55,745 |
| 2024 | 83,284 |
| 2025 | 49,356 |
| 2026 | 229,382 |
| 2027 | 62,852 |
| Thereafter | 81,233 |
| Total | \$561,852 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,460,875 | \$487,249 | (\$298,616) |

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$433,392) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 142,311 |
| - Net Difference Between Projected and Actual Investment | 787,241 |
| - Change of Assumptions | (3,013) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 559 |
| Pension Expense/Income | 126,594 |
| Contributions | (133,051) |
| Total Activity in FY 2022 | 920,641 |
| Net Pension Liability as of 2022 | \$487,249 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$8,467,409 Proportionate Share: 0.0083767

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$4,973,630) | \$5,426,861 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,775,487 | \$75,728 |
| Net Difference Between Projected and Actual | 1,727,247 | 0 |
| Change of Assumptions | 2,315,653 | 427,976 |
| Changes in Proportion and Differences Between | 39,908 | 39,176 |
| Total | \$6,858,295 | \$542,880 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,435,247 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (8,421) |
| Total | \$1,426,826 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,481,796

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$637,275 |
| 2024 | 932,534 |
| 2025 | 558,044 |
| 2026 | 2,564,988 |
| 2027 | 708,270 |
| Thereafter | 914,304 |
| Total | \$6,315,415 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$16,270,854 | \$5,426,861 | (\$3,325,908) |

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$4,973,630) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,551,172 |
| - Net Difference Between Projected and Actual Investment | 8,981,968 |
| - Change of Assumptions | (91,909) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 14,230 |
| Pension Expense/Income | 1,426,826 |
| Contributions | (1,481,796) |
| Total Activity in FY 2022 | 10,400,491 |
| Net Pension Liability as of 2022 | \$5,426,861 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$9,629,434 Proportionate Share: 0.0095263

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$5,667,186) | \$6,171,631 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,156,389 | \$86,120 |
| Net Difference Between Projected and Actual | 1,964,291 | 0 |
| Change of Assumptions | 2,633,448 | 486,711 |
| Changes in Proportion and Differences Between | 68,634 | 105,651 |
| Total | \$7,822,762 | \$678,482 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,632,217 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (10,784) |
| Total | \$1,621,433 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,685,153

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$722,054 |
| 2024 | 1,055,089 |
| 2025 | 625,761 |
| 2026 | 2,908,546 |
| 2027 | 796,637 |
| Thereafter | 1,036,193 |
| Total | \$7,144,280 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$18,503,830 | \$6,171,631 | (\$3,782,349) |

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$5,667,186) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,761,515 |
| - Net Difference Between Projected and Actual Investment | 10,230,660 |
| - Change of Assumptions | (108,896) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 19,258 |
| Pension Expense/Income | 1,621,433 |
| Contributions | (1,685,153) |
| Total Activity in FY 2022 | 11,838,817 |
| Net Pension Liability as of 2022 | \$6,171,631 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$644,063 Proportionate Share: 0.0006372

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$366,607) | \$412,811 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$211,126 | \$5,760 |
| Net Difference Between Projected and Actual | 131,389 | 0 |
| Change of Assumptions | 176,147 | 32,555 |
| Changes in Proportion and Differences Between | 1,686 | 7,190 |
| Total | \$520,348 | \$45,505 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$109,177 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (390) |
| Total | \$108,787 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,709

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$47,858 |
| 2024 | 70,259 |
| 2025 | 41,422 |
| 2026 | 194,041 |
| 2027 | 52,889 |
| Thereafter | 68,374 |
| Total | \$474,843 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,237,694 | \$412,811 | (\$252,996) |

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$366,607) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 120,703 |
| - Net Difference Between Projected and Actual Investment | 666,135 |
| - Change of Assumptions | (2,323) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,175) |
| Pension Expense/Income | 108,787 |
| Contributions | (112,709) |
| Total Activity in FY 2022 | 779,418 |
| Net Pension Liability as of 2022 | \$412,811 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$671,541 Proportionate Share: 0.0006643

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$374,822) | \$430,368 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$220,105 | \$6,005 |
| Net Difference Between Projected and Actual | 136,976 | 0 |
| Change of Assumptions | 183,639 | 33,940 |
| Changes in Proportion and Differences Between | 1,291 | 5,965 |
| Total | \$542,011 | \$45,910 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$113,820 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,477) |
| Total | \$112,343 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$117,518

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$49,776 |
| 2024 | 73,600 |
| 2025 | 43,417 |
| 2026 | 202,521 |
| 2027 | 55,299 |
| Thereafter | 71,488 |
| Total | \$496,101 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,290,332 | \$430,368 | (\$263,756) |

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$374,822) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 127,541 |
| - Net Difference Between Projected and Actual Investment | 683,705 |
| - Change of Assumptions | 513 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,394) |
| Pension Expense/Income | 112,343 |
| Contributions | (117,518) |
| Total Activity in FY 2022 | 805,190 |
| Net Pension Liability as of 2022 | \$430,368 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$333,712 Proportionate Share: 0.0003301

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$206,974) | \$213,856 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$109,373 | \$2,984 |
| Net Difference Between Projected and Actual | 68,066 | 0 |
| Change of Assumptions | 91,253 | 16,865 |
| Changes in Proportion and Differences Between | 2,816 | 5,872 |
| Total | \$271,508 | \$25,721 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$56,559 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,129) |
| Total | \$55,430 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,401

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$24,351 |
| 2024 | 36,205 |
| 2025 | 21,354 |
| 2026 | 100,269 |
| 2027 | 27,290 |
| Thereafter | 36,318 |
| Total | \$245,787 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$641,184 | \$213,856 | (\$131,064) |

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$206,974) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 58,592 |
| - Net Difference Between Projected and Actual Investment | 369,965 |
| - Change of Assumptions | (7,991) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,235 |
| Pension Expense/Income | 55,430 |
| Contributions | (58,401) |
| Total Activity in FY 2022 | 420,830 |
| Net Pension Liability as of 2022 | \$213,856 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$243,266 Proportionate Share: 0.0002407

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$148,227) | \$155,938 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$79,752 | \$2,176 |
| Net Difference Between Projected and Actual | 49,632 | 0 |
| Change of Assumptions | 66,539 | 12,298 |
| Changes in Proportion and Differences Between | 2,606 | 2,569 |
| Total | \$198,529 | \$17,043 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$41,241 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (439) |
| Total | \$40,802 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,572

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$18,078 |
| 2024 | 26,811 |
| 2025 | 16,061 |
| 2026 | 73,640 |
| 2027 | 20,299 |
| Thereafter | 26,597 |
| Total | \$181,486 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$467,534 | \$155,938 | (\$95,568) |

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$148,227) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 43,345 |
| - Net Difference Between Projected and Actual Investment | 265,841 |
| - Change of Assumptions | (4,756) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,505 |
| Pension Expense/Income | 40,802 |
| Contributions | (42,572) |
| Total Activity in FY 2022 | 304,165 |
| Net Pension Liability as of 2022 | \$155,938 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$4,003,042 Proportionate Share: 0.0039602

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,482,973) | \$2,565,623 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,312,150 | \$35,801 |
| Net Difference Between Projected and Actual | 816,580 | 0 |
| Change of Assumptions | 1,094,757 | 202,332 |
| Changes in Proportion and Differences Between | 32,062 | 12,010 |
| Total | \$3,255,549 | \$250,143 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$678,533 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,936 |
| Total | \$683,469 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$700,536

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$309,172 |
| 2024 | 447,211 |
| 2025 | 265,597 |
| 2026 | 1,212,367 |
| 2027 | 334,878 |
| Thereafter | 436,181 |
| Total | \$3,005,406 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,692,270 | \$2,565,623 | (\$1,572,369) |

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,482,973) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 702,942 |
| - Net Difference Between Projected and Actual Investment | 4,438,337 |
| - Change of Assumptions | (95,839) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 20,223 |
| Pension Expense/Income | 683,469 |
| Contributions | (700,536) |
| Total Activity in FY 2022 | 5,048,596 |
| Net Pension Liability as of 2022 | \$2,565,623 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$5,059,180 Proportionate Share: 0.0050050

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,997,098) | \$3,242,498 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,658,328 | \$45,247 |
| Net Difference Between Projected and Actual | 1,032,014 | 0 |
| Change of Assumptions | 1,383,581 | 255,712 |
| Changes in Proportion and Differences Between | 32,561 | 2,861 |
| Total | \$4,106,484 | \$303,820 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$857,547 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,842 |
| Total | \$863,389 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$885,351

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$391,092 |
| 2024 | 565,279 |
| 2025 | 336,672 |
| 2026 | 1,534,799 |
| 2027 | 425,387 |
| Thereafter | 549,435 |
| Total | \$3,802,664 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$9,721,683 | \$3,242,498 | (\$1,987,199) |

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,997,098) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 920,945 |
| - Net Difference Between Projected and Actual Investment | 5,403,692 |
| - Change of Assumptions | (65,025) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,946 |
| Pension Expense/Income | 863,389 |
| Contributions | (885,351) |
| Total Activity in FY 2022 | 6,239,596 |
| Net Pension Liability as of 2022 | \$3,242,498 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$1,535,847 Proportionate Share: 0.0015194

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,005,317) | \$984,346 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$503,429 | \$13,736 |
| Net Difference Between Projected and Actual | 313,295 | 0 |
| Change of Assumptions | 420,023 | 77,628 |
| Changes in Proportion and Differences Between | 21,336 | 12,383 |
| Total | \$1,258,083 | \$103,747 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$260,331 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,510 |
| Total | \$265,841 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$268,773

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$119,065 |
| 2024 | 170,571 |
| 2025 | 101,895 |
| 2026 | 465,466 |
| 2027 | 128,730 |
| Thereafter | 168,609 |
| Total | \$1,154,336 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,951,274 | \$984,346 | (\$603,267) |

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,005,317) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 257,530 |
| - Net Difference Between Projected and Actual Investment | 1,779,688 |
| - Change of Assumptions | (57,737) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,114 |
| Pension Expense/Income | 265,841 |
| Contributions | (268,773) |
| Total Activity in FY 2022 | 1,989,663 |
| Net Pension Liability as of 2022 | \$984,346 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$1,686,470 Proportionate Share: 0.0016684

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,113,886) | \$1,080,876 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$552,798 | \$15,083 |
| Net Difference Between Projected and Actual | 344,018 | 0 |
| Change of Assumptions | 461,212 | 85,241 |
| Changes in Proportion and Differences Between | 30,626 | 2,264 |
| Total | \$1,388,654 | \$102,588 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$285,860 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,460 |
| Total | \$292,320 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$295,132

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$133,126 |
| 2024 | 190,467 |
| 2025 | 115,133 |
| 2026 | 514,564 |
| 2027 | 144,752 |
| Thereafter | 188,024 |
| Total | \$1,286,066 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,240,691 | \$1,080,876 | (\$662,426) |

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,113,886) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 280,479 |
| - Net Difference Between Projected and Actual Investment | 1,968,774 |
| - Change of Assumptions | (67,374) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 15,695 |
| Pension Expense/Income | 292,320 |
| Contributions | (295,132) |
| Total Activity in FY 2022 | 2,194,762 |
| Net Pension Liability as of 2022 | \$1,080,876 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$1,600,813 Proportionate Share: 0.0015837

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$954,490) | \$1,026,003 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$524,734 | \$14,317 |
| Net Difference Between Projected and Actual | 326,554 | 0 |
| Change of Assumptions | 437,798 | 80,913 |
| Changes in Proportion and Differences Between | 5,030 | 11,195 |
| Total | \$1,294,116 | \$106,425 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$271,348 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (23) |
| Total | \$271,325 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,142

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$120,587 |
| 2024 | 175,489 |
| 2025 | 103,795 |
| 2026 | 483,035 |
| 2027 | 132,143 |
| Thereafter | 172,642 |
| Total | \$1,187,691 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,076,170 | \$1,026,003 | (\$628,797) |

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$954,490) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 289,991 |
| - Net Difference Between Projected and Actual Investment | 1,718,808 |
| - Change of Assumptions | (23,018) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,529 |
| Pension Expense/Income | 271,325 |
| Contributions | (280,142) |
| Total Activity in FY 2022 | 1,980,493 |
| Net Pension Liability as of 2022 | \$1,026,003 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$1,865,113 Proportionate Share: 0.0018451

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,129,548) | \$1,195,351 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$611,345 | \$16,680 |
| Net Difference Between Projected and Actual | 380,453 | 0 |
| Change of Assumptions | 510,059 | 94,268 |
| Changes in Proportion and Differences Between | 11,084 | 6,495 |
| Total | \$1,512,941 | \$117,443 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$316,136 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,331 |
| Total | \$318,467 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,395

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$142,200 |
| 2024 | 206,824 |
| 2025 | 123,085 |
| 2026 | 564,939 |
| 2027 | 155,925 |
| Thereafter | 202,525 |
| Total | \$1,395,498 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,583,912 | \$1,195,351 | (\$732,584) |

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,129,548) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 333,812 |
| - Net Difference Between Projected and Actual Investment | 2,028,054 |
| - Change of Assumptions | (33,787) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,748 |
| Pension Expense/Income | 318,467 |
| Contributions | (326,395) |
| Total Activity in FY 2022 | 2,324,899 |
| Net Pension Liability as of 2022 | \$1,195,351 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$2,375,063 Proportionate Share: 0.0023496

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,341,309) | \$1,522,193 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$778,503 | \$21,241 |
| Net Difference Between Projected and Actual | 484,480 | 0 |
| Change of Assumptions | 649,523 | 120,044 |
| Changes in Proportion and Differences Between | 4,104 | 28,564 |
| Total | \$1,916,610 | \$169,849 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$402,576 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (468) |
| Total | \$402,108 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$415,636

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$176,728 |
| 2024 | 258,109 |
| 2025 | 151,702 |
| 2026 | 714,316 |
| 2027 | 193,846 |
| Thereafter | 252,060 |
| Total | \$1,746,761 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,563,849 | \$1,522,193 | (\$932,892) |

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,341,309) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 447,507 |
| - Net Difference Between Projected and Actual Investment | 2,440,963 |
| - Change of Assumptions | (4,384) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,056) |
| Pension Expense/Income | 402,108 |
| Contributions | (415,636) |
| Total Activity in FY 2022 | 2,863,502 |
| Net Pension Liability as of 2022 | \$1,522,193 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$2,428,126 Proportionate Share: 0.0024021

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,468,614) | \$1,556,205 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$795,898 | \$21,716 |
| Net Difference Between Projected and Actual | 495,305 | 0 |
| Change of Assumptions | 664,036 | 122,726 |
| Changes in Proportion and Differences Between | 15,802 | 3,571 |
| Total | \$1,971,041 | \$148,013 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$411,571 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (150) |
| Total | \$411,421 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$424,923

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$185,890 |
| 2024 | 271,067 |
| 2025 | 161,231 |
| 2026 | 736,217 |
| 2027 | 204,136 |
| Thereafter | 264,487 |
| Total | \$1,823,028 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,665,825 | \$1,556,205 | (\$953,736) |

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,468,614) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 435,027 |
| - Net Difference Between Projected and Actual Investment | 2,637,480 |
| - Change of Assumptions | (43,222) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 9,036 |
| Pension Expense/Income | 411,421 |
| Contributions | (424,923) |
| Total Activity in FY 2022 | 3,024,819 |
| Net Pension Liability as of 2022 | \$1,556,205 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$998,884 Proportionate Share: 0.0009882

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$613,592) | \$640,207 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$327,424 | \$8,934 |
| Net Difference Between Projected and Actual | 203,764 | 0 |
| Change of Assumptions | 273,178 | 50,488 |
| Changes in Proportion and Differences Between | 10,385 | 256 |
| Total | \$814,751 | \$59,678 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$169,316 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,809 |
| Total | \$173,125 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$174,803

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$78,980 |
| 2024 | 112,317 |
| 2025 | 66,839 |
| 2026 | 303,415 |
| 2027 | 84,387 |
| Thereafter | 109,135 |
| Total | \$755,073 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,919,474 | \$640,207 | (\$392,358) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$613,592) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 176,790 |
| - Net Difference Between Projected and Actual Investment | 1,098,772 |
| - Change of Assumptions | (21,530) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,445 |
| Pension Expense/Income | 173,125 |
| Contributions | (174,803) |
| Total Activity in FY 2022 | 1,253,799 |
| Net Pension Liability as of 2022 | \$640,207 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$820,953 Proportionate Share: 0.0008122

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$502,658) | \$526,185 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$269,110 | \$7,343 |
| Net Difference Between Projected and Actual | 167,473 | 0 |
| Change of Assumptions | 224,524 | 41,496 |
| Changes in Proportion and Differences Between | 5,718 | 1,834 |
| Total | \$666,825 | \$50,673 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$139,161 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 862 |
| Total | \$140,023 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,666

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$63,225 |
| 2024 | 91,433 |
| 2025 | 54,312 |
| 2026 | 248,797 |
| 2027 | 68,810 |
| Thereafter | 89,575 |
| Total | \$616,152 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,577,613 | \$526,185 | (\$322,478) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$502,658) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 145,685 |
| - Net Difference Between Projected and Actual Investment | 900,669 |
| - Change of Assumptions | (17,039) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 3,171 |
| Pension Expense/Income | 140,023 |
| Contributions | (143,666) |
| Total Activity in FY 2022 | 1,028,843 |
| Net Pension Liability as of 2022 | \$526,185 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$2,752,069 Proportionate Share: 0.0027226

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,754,252) | \$1,763,841 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$902,090 | \$24,613 |
| Net Difference Between Projected and Actual | 561,391 | 0 |
| Change of Assumptions | 752,635 | 139,101 |
| Changes in Proportion and Differences Between | 28,199 | 31,959 |
| Total | \$2,244,315 | \$195,673 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$466,485 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,379) |
| Total | \$463,106 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$481,609

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$205,598 |
| 2024 | 302,965 |
| 2025 | 179,507 |
| 2026 | 831,572 |
| 2027 | 228,087 |
| Thereafter | 300,913 |
| Total | \$2,048,642 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,288,363 | \$1,763,841 | (\$1,080,989) |

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,754,252) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 472,358 |
| - Net Difference Between Projected and Actual Investment | 3,120,207 |
| - Change of Assumptions | (84,687) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 28,718 |
| Pension Expense/Income | 463,106 |
| Contributions | (481,609) |
| Total Activity in FY 2022 | 3,518,093 |
| Net Pension Liability as of 2022 | \$1,763,841 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$3,230,407 Proportionate Share: 0.0031958

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,884,570) | \$2,070,405 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,058,878 | \$28,891 |
| Net Difference Between Projected and Actual | 658,963 | 0 |
| Change of Assumptions | 883,446 | 163,277 |
| Changes in Proportion and Differences Between | 17,107 | 4,842 |
| Total | \$2,618,394 | \$197,010 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$547,562 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 8,471 |
| Total | \$556,033 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$565,318

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$252,855 |
| 2024 | 360,066 |
| 2025 | 212,609 |
| 2026 | 977,655 |
| 2027 | 269,388 |
| Thereafter | 348,811 |
| Total | \$2,421,384 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,207,503 | \$2,070,405 | (\$1,268,869) |

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,884,570) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 594,773 |
| - Net Difference Between Projected and Actual Investment | 3,407,867 |
| - Change of Assumptions | (29,921) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (8,459) |
| Pension Expense/Income | 556,033 |
| Contributions | (565,318) |
| Total Activity in FY 2022 | 3,954,975 |
| Net Pension Liability as of 2022 | \$2,070,405 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPT

Wages: \$963,633 Proportionate Share: 0.0009533

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$599,821) | \$617,597 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$315,861 | \$8,618 |
| Net Difference Between Projected and Actual | 196,567 | 0 |
| Change of Assumptions | 263,530 | 48,705 |
| Changes in Proportion and Differences Between | 11,793 | 15,338 |
| Total | \$787,751 | \$72,661 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$163,337 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (3,111) |
| Total | \$160,226 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,373

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$71,368 |
| 2024 | 106,313 |
| 2025 | 63,242 |
| 2026 | 290,761 |
| 2027 | 79,366 |
| Thereafter | 104,040 |
| Total | \$715,090 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,851,684 | \$617,597 | (\$378,501) |

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPT - 7831100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$599,821) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 168,723 |
| - Net Difference Between Projected and Actual Investment | 1,071,489 |
| - Change of Assumptions | (23,914) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 9,267 |
| Pension Expense/Income | 160,226 |
| Contributions | (168,373) |
| Total Activity in FY 2022 | 1,217,418 |
| Net Pension Liability as of 2022 | \$617,597 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$937,712 Proportionate Share: 0.0009277

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$591,488) | \$601,012 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$307,379 | \$8,387 |
| Net Difference Between Projected and Actual | 191,289 | 0 |
| Change of Assumptions | 256,453 | 47,397 |
| Changes in Proportion and Differences Between | 16,394 | 12,751 |
| Total | \$771,515 | \$68,535 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$158,950 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,516 |
| Total | \$160,466 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$164,099

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$72,869 |
| 2024 | 104,357 |
| 2025 | 61,685 |
| 2026 | 283,295 |
| 2027 | 77,624 |
| Thereafter | 103,150 |
| Total | \$702,980 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,801,959 | \$601,012 | (\$368,337) |

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$591,488) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 162,396 |
| - Net Difference Between Projected and Actual Investment | 1,054,056 |
| - Change of Assumptions | (26,366) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 6,047 |
| Pension Expense/Income | 160,466 |
| Contributions | (164,099) |
| Total Activity in FY 2022 | 1,192,500 |
| Net Pension Liability as of 2022 | \$601,012 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$506,170 Proportionate Share: 0.0005007

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$283,569) | \$324,379 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$165,899 | \$4,526 |
| Net Difference Between Projected and Actual | 103,243 | 0 |
| Change of Assumptions | 138,413 | 25,581 |
| Changes in Proportion and Differences Between | 3,134 | 3,817 |
| Total | \$410,689 | \$33,924 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$85,789 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (496) |
| Total | \$85,293 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$88,581

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$38,326 |
| 2024 | 56,072 |
| 2025 | 33,309 |
| 2026 | 153,106 |
| 2027 | 42,073 |
| Thereafter | 53,879 |
| Total | \$376,765 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$972,557 | \$324,379 | (\$198,799) |

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$283,569) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 95,887 |
| - Net Difference Between Projected and Actual Investment | 516,867 |
| - Change of Assumptions | (33) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,485) |
| Pension Expense/Income | 85,293 |
| Contributions | (88,581) |
| Total Activity in FY 2022 | 607,948 |
| Net Pension Liability as of 2022 | \$324,379 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$299,895 Proportionate Share: 0.0002967

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$175,768) | \$192,218 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$98,307 | \$2,682 |
| Net Difference Between Projected and Actual | 61,179 | 0 |
| Change of Assumptions | 82,020 | 15,159 |
| Changes in Proportion and Differences Between | 2,247 | 9,956 |
| Total | \$243,753 | \$27,797 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$50,836 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,239) |
| Total | \$49,597 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,482

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$21,638 |
| 2024 | 31,992 |
| 2025 | 18,403 |
| 2026 | 89,224 |
| 2027 | 23,410 |
| Thereafter | 31,289 |
| Total | \$215,956 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$576,308 | \$192,218 | (\$117,803) |

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$175,768) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 55,034 |
| - Net Difference Between Projected and Actual Investment | 317,561 |
| - Change of Assumptions | (3,097) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,373 |
| Pension Expense/Income | 49,597 |
| Contributions | (52,482) |
| Total Activity in FY 2022 | 367,986 |
| Net Pension Liability as of 2022 | \$192,218 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$1,865,184 Proportionate Share: 0.0018452

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,103,366) | \$1,195,416 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$611,378 | \$16,681 |
| Net Difference Between Projected and Actual | 380,474 | 0 |
| Change of Assumptions | 510,087 | 94,274 |
| Changes in Proportion and Differences Between | 28,916 | 4,344 |
| Total | \$1,530,855 | \$115,299 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$316,153 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,262 |
| Total | \$323,415 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$326,406

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$146,527 |
| 2024 | 210,331 |
| 2025 | 126,701 |
| 2026 | 568,060 |
| 2027 | 159,313 |
| Thereafter | 204,624 |
| Total | \$1,415,556 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,584,106 | \$1,195,416 | (\$732,623) |

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,103,366) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 339,891 |
| - Net Difference Between Projected and Actual Investment | 1,989,885 |
| - Change of Assumptions | (23,345) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,658) |
| Pension Expense/Income | 323,415 |
| Contributions | (326,406) |
| Total Activity in FY 2022 | 2,298,782 |
| Net Pension Liability as of 2022 | \$1,195,416 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7834200
 Submission Unit Name: ST. JOHN-FIRE DEPT

Wages: \$754,196 Proportionate Share: 0.0007461

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$369,503) | \$483,362 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$247,208 | \$6,745 |
| Net Difference Between Projected and Actual | 153,843 | 0 |
| Change of Assumptions | 206,252 | 38,119 |
| Changes in Proportion and Differences Between | 14,719 | 40,118 |
| Total | \$622,022 | \$84,982 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$127,835 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (\$5,416) |
| Total | \$122,419 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$131,983

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$51,898 |
| 2024 | 78,020 |
| 2025 | 44,051 |
| 2026 | 222,680 |
| 2027 | 59,822 |
| Thereafter | 80,569 |
| Total | \$537,040 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,449,220 | \$483,362 | (\$296,234) |

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-FIRE DEPT - 7834200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$369,503) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 155,131 |
| - Net Difference Between Projected and Actual Investment | 692,813 |
| - Change of Assumptions | 21,065 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,580) |
| Pension Expense/Income | 122,419 |
| Contributions | (131,983) |
| Total Activity in FY 2022 | 852,865 |
| Net Pension Liability as of 2022 | \$483,362 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$538,005 Proportionate Share: 0.0005322

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$351,950) | \$344,787 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$176,336 | \$4,811 |
| Net Difference Between Projected and Actual | 109,738 | 0 |
| Change of Assumptions | 147,121 | 27,191 |
| Changes in Proportion and Differences Between | 15,371 | 725 |
| Total | \$448,566 | \$32,727 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$91,186 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,079 |
| Total | \$93,265 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,152

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$43,104 |
| 2024 | 61,962 |
| 2025 | 37,843 |
| 2026 | 165,292 |
| 2027 | 47,284 |
| Thereafter | 60,354 |
| Total | \$415,839 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,033,742 | \$344,787 | (\$211,306) |

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$351,950) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 90,248 |
| - Net Difference Between Projected and Actual Investment | 623,105 |
| - Change of Assumptions | (20,152) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,423 |
| Pension Expense/Income | 93,265 |
| Contributions | (94,152) |
| Total Activity in FY 2022 | 696,737 |
| Net Pension Liability as of 2022 | \$344,787 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$547,923 Proportionate Share: 0.0005421

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$321,749) | \$351,200 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$179,616 | \$4,901 |
| Net Difference Between Projected and Actual | 111,779 | 0 |
| Change of Assumptions | 149,858 | 27,697 |
| Changes in Proportion and Differences Between | 7,283 | 3,102 |
| Total | \$448,536 | \$35,700 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$92,882 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (644) |
| Total | \$92,238 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,887

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$40,999 |
| 2024 | 61,255 |
| 2025 | 37,052 |
| 2026 | 166,977 |
| 2027 | 46,750 |
| Thereafter | 59,803 |
| Total | \$412,836 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,052,972 | \$351,200 | (\$215,237) |

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$321,749) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 100,412 |
| - Net Difference Between Projected and Actual Investment | 581,094 |
| - Change of Assumptions | (5,901) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 993 |
| Pension Expense/Income | 92,238 |
| Contributions | (95,887) |
| Total Activity in FY 2022 | 672,949 |
| Net Pension Liability as of 2022 | \$351,200 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7836200
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$11,455,669 Proportionate Share: 0.0113330

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$6,644,962) | \$7,342,105 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,755,010 | \$102,453 |
| Net Difference Between Projected and Actual | 2,336,827 | 0 |
| Change of Assumptions | 3,132,891 | 579,017 |
| Changes in Proportion and Differences Between | 51,747 | 18,036 |
| Total | \$9,276,475 | \$699,506 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,941,773 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 868 |
| Total | \$1,942,641 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,004,739

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$876,110 |
| 2024 | 1,275,325 |
| 2025 | 757,339 |
| 2026 | 3,472,232 |
| 2027 | 960,384 |
| Thereafter | 1,235,579 |
| Total | \$8,576,969 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$22,013,154 | \$7,342,105 | (\$4,499,686) |

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$6,644,962) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,118,000 |
| - Net Difference Between Projected and Actual Investment | 12,029,416 |
| - Change of Assumptions | (90,929) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,322) |
| Pension Expense/Income | 1,942,641 |
| Contributions | (2,004,739) |
| Total Activity in FY 2022 | 13,987,067 |
| Net Pension Liability as of 2022 | \$7,342,105 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7837200
 Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$288,095 Proportionate Share: 0.0002850

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$222,222) | \$184,638 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$94,430 | \$2,576 |
| Net Difference Between Projected and Actual | 58,766 | 0 |
| Change of Assumptions | 78,785 | 14,561 |
| Changes in Proportion and Differences Between | 10,546 | 5,070 |
| Total | \$242,527 | \$22,207 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$48,831 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,489) |
| Total | \$46,342 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,417

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$21,461 |
| 2024 | 32,440 |
| 2025 | 19,819 |
| 2026 | 88,072 |
| 2027 | 24,962 |
| Thereafter | 33,566 |
| Total | \$220,320 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$553,582 | \$184,638 | (\$113,157) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$222,222) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 40,535 |
| - Net Difference Between Projected and Actual Investment | 382,907 |
| - Change of Assumptions | (24,223) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 11,716 |
| Pension Expense/Income | 46,342 |
| Contributions | (50,417) |
| Total Activity in FY 2022 | 406,860 |
| Net Pension Liability as of 2022 | \$184,638 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7839100
 Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

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 | 118 | 944 |
| Total | \$118 | \$944 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$0 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (680) |
| Total | (\$680) |

Supplemental Information

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

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|----------------|
| 2023 | (\$593) |
| 2024 | (191) |
| 2025 | (46) |
| 2026 | 4 |
| 2027 | 0 |
| Thereafter | 0 |
| Total | (\$826) |

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

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO-POLICE DEPARTMENT - 7839100

| | |
|---|------------|
| Net Pension Liability as of 2021 | \$0 |
| 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 | 680 |
| Pension Expense/Income | (680) |
| Contributions | 0 |
| Total Activity in FY 2022 | 0 |
| Net Pension Liability as of 2022 | \$0 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$438,773 Proportionate Share: 0.0004341

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$273,049) | \$281,232 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$143,832 | \$3,924 |
| Net Difference Between Projected and Actual | 89,510 | 0 |
| Change of Assumptions | 120,002 | 22,179 |
| Changes in Proportion and Differences Between | 10,919 | 2,088 |
| Total | \$364,263 | \$28,191 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$74,378 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,443 |
| Total | \$75,821 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,787

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$34,563 |
| 2024 | 49,846 |
| 2025 | 30,374 |
| 2026 | 134,239 |
| 2027 | 38,157 |
| Thereafter | 48,893 |
| Total | \$336,072 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$843,193 | \$281,232 | (\$172,356) |

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$273,049) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 76,851 |
| - Net Difference Between Projected and Actual Investment | 487,790 |
| - Change of Assumptions | (10,855) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,461 |
| Pension Expense/Income | 75,821 |
| Contributions | (76,787) |
| Total Activity in FY 2022 | 554,281 |
| Net Pension Liability as of 2022 | \$281,232 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7841200
 Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Wages: \$495,745 Proportionate Share: 0.0004904

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$303,486) | \$317,707 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$162,486 | \$4,433 |
| Net Difference Between Projected and Actual | 101,119 | 0 |
| Change of Assumptions | 135,566 | 25,055 |
| Changes in Proportion and Differences Between | 3,233 | 8,114 |
| Total | \$402,404 | \$37,602 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$84,024 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,598) |
| Total | \$82,426 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$86,756

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$36,398 |
| 2024 | 54,057 |
| 2025 | 31,725 |
| 2026 | 149,156 |
| 2027 | 40,464 |
| Thereafter | 53,002 |
| Total | \$364,802 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$952,550 | \$317,707 | (\$194,710) |

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$303,486) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 87,968 |
| - Net Difference Between Projected and Actual Investment | 543,795 |
| - Change of Assumptions | (10,282) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,042 |
| Pension Expense/Income | 82,426 |
| Contributions | (86,756) |
| Total Activity in FY 2022 | 621,193 |
| Net Pension Liability as of 2022 | \$317,707 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7843200
 Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$3,799,851 Proportionate Share: 0.0037591

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,161,818) | \$2,435,340 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,245,518 | \$33,983 |
| Net Difference Between Projected and Actual | 775,114 | 0 |
| Change of Assumptions | 1,039,165 | 192,057 |
| Changes in Proportion and Differences Between | 94,937 | 161,303 |
| Total | \$3,154,734 | \$387,343 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$644,077 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (6,249) |
| Total | \$637,828 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$664,978

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$281,015 |
| 2024 | 412,534 |
| 2025 | 241,283 |
| 2026 | 1,141,629 |
| 2027 | 308,828 |
| Thereafter | 382,102 |
| Total | \$2,767,391 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,301,654 | \$2,435,340 | (\$1,492,523) |

1977 Fund Net Pension Liability - Unaudited
PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,161,818) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 943,230 |
| - Net Difference Between Projected and Actual Investment | 2,469,785 |
| - Change of Assumptions | 384,686 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (173,393) |
| Pension Expense/Income | 637,828 |
| Contributions | (664,978) |
| Total Activity in FY 2022 | 3,597,158 |
| Net Pension Liability as of 2022 | \$2,435,340 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7844200
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$657,231 Proportionate Share: 0.0006502

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$376,654) | \$421,233 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$215,433 | \$5,878 |
| Net Difference Between Projected and Actual | 134,069 | 0 |
| Change of Assumptions | 179,741 | 33,220 |
| Changes in Proportion and Differences Between | 4,098 | 12,119 |
| Total | \$533,341 | \$51,217 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$111,404 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (2,022) |
| Total | \$109,382 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$115,015

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$48,501 |
| 2024 | 71,791 |
| 2025 | 41,393 |
| 2026 | 197,220 |
| 2027 | 53,146 |
| Thereafter | 70,073 |
| Total | \$482,124 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,262,945 | \$421,233 | (\$258,157) |

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$376,654) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 122,572 |
| - Net Difference Between Projected and Actual Investment | 683,471 |
| - Change of Assumptions | (3,394) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 871 |
| Pension Expense/Income | 109,382 |
| Contributions | (115,015) |
| Total Activity in FY 2022 | 797,887 |
| Net Pension Liability as of 2022 | \$421,233 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$866,554 Proportionate Share: 0.0008573

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$539,420) | \$555,403 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$284,053 | \$7,750 |
| Net Difference Between Projected and Actual | 176,772 | 0 |
| Change of Assumptions | 236,992 | 43,801 |
| Changes in Proportion and Differences Between | 7,153 | 7,795 |
| Total | \$704,970 | \$59,346 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$146,888 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 337 |
| Total | \$147,225 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$151,647

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$65,396 |
| 2024 | 95,511 |
| 2025 | 56,805 |
| 2026 | 261,788 |
| 2027 | 71,952 |
| Thereafter | 94,172 |
| Total | \$645,624 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,665,215 | \$555,403 | (\$340,385) |

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$539,420) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 151,732 |
| - Net Difference Between Projected and Actual Investment | 963,590 |
| - Change of Assumptions | (21,507) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 5,430 |
| Pension Expense/Income | 147,225 |
| Contributions | (151,647) |
| Total Activity in FY 2022 | 1,094,823 |
| Net Pension Liability as of 2022 | \$555,403 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$1,171,287 Proportionate Share: 0.0011587

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$599,467) | \$750,666 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$383,917 | \$10,475 |
| Net Difference Between Projected and Actual | 238,920 | 0 |
| Change of Assumptions | 320,311 | 59,199 |
| Changes in Proportion and Differences Between | 8,974 | 14,525 |
| Total | \$952,122 | \$84,199 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$198,529 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,149 |
| Total | \$202,678 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$204,975

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$89,381 |
| 2024 | 129,155 |
| 2025 | 76,139 |
| 2026 | 353,571 |
| 2027 | 96,584 |
| Thereafter | 123,093 |
| Total | \$867,923 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,250,652 | \$750,666 | (\$460,053) |

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$599,467) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 235,003 |
| - Net Difference Between Projected and Actual Investment | 1,113,325 |
| - Change of Assumptions | 22,515 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (18,413) |
| Pension Expense/Income | 202,678 |
| Contributions | (204,975) |
| Total Activity in FY 2022 | 1,350,133 |
| Net Pension Liability as of 2022 | \$750,666 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$701,482 Proportionate Share: 0.0006940

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$377,245) | \$449,609 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$229,946 | \$6,274 |
| Net Difference Between Projected and Actual | 143,100 | 0 |
| Change of Assumptions | 191,849 | 35,457 |
| Changes in Proportion and Differences Between | 11,418 | 9,638 |
| Total | \$576,313 | \$51,369 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$118,909 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 7,554 |
| Total | \$126,463 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,761

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$55,597 |
| 2024 | 77,814 |
| 2025 | 46,510 |
| 2026 | 212,622 |
| 2027 | 58,605 |
| Thereafter | 73,796 |
| Total | \$524,944 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,348,022 | \$449,609 | (\$275,548) |

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$377,245) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 136,553 |
| - Net Difference Between Projected and Actual Investment | 693,364 |
| - Change of Assumptions | 6,242 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (13,007) |
| Pension Expense/Income | 126,463 |
| Contributions | (122,761) |
| Total Activity in FY 2022 | 826,854 |
| Net Pension Liability as of 2022 | \$449,609 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7847200
 Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$627,641 Proportionate Share: 0.0006209

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$367,316) | \$402,251 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$205,725 | \$5,613 |
| Net Difference Between Projected and Actual | 128,027 | 0 |
| Change of Assumptions | 171,641 | 31,723 |
| Changes in Proportion and Differences Between | 8,430 | 370 |
| Total | \$513,823 | \$37,706 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$106,384 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,596 |
| Total | \$107,980 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$109,837

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$49,148 |
| 2024 | 70,925 |
| 2025 | 42,669 |
| 2026 | 191,272 |
| 2027 | 53,549 |
| Thereafter | 68,554 |
| Total | \$476,117 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,206,033 | \$402,251 | (\$246,524) |

1977 Fund Net Pension Liability - Unaudited
VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$367,316) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 115,286 |
| - Net Difference Between Projected and Actual Investment | 663,808 |
| - Change of Assumptions | (6,280) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,390) |
| Pension Expense/Income | 107,980 |
| Contributions | (109,837) |
| Total Activity in FY 2022 | 769,567 |
| Net Pension Liability as of 2022 | \$402,251 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$1,211,691 Proportionate Share: 0.0011987

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$753,308) | \$776,580 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$397,170 | \$10,837 |
| Net Difference Between Projected and Actual | 247,168 | 0 |
| Change of Assumptions | 331,368 | 61,243 |
| Changes in Proportion and Differences Between | 26,512 | 16,144 |
| Total | \$1,002,218 | \$88,224 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$205,383 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,965 |
| Total | \$208,348 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$212,051

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$96,041 |
| 2024 | 136,890 |
| 2025 | 81,062 |
| 2026 | 367,215 |
| 2027 | 101,610 |
| Thereafter | 131,176 |
| Total | \$913,994 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,328,348 | \$776,580 | (\$475,935) |

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$753,308) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 212,367 |
| - Net Difference Between Projected and Actual Investment | 1,345,971 |
| - Change of Assumptions | (29,704) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 4,957 |
| Pension Expense/Income | 208,348 |
| Contributions | (212,051) |
| Total Activity in FY 2022 | 1,529,888 |
| Net Pension Liability as of 2022 | \$776,580 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$8,779,372 Proportionate Share: 0.0086853

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$5,305,249) | \$5,626,788 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$2,877,737 | \$78,517 |
| Net Difference Between Projected and Actual | 1,790,880 | 0 |
| Change of Assumptions | 2,400,962 | 443,743 |
| Changes in Proportion and Differences Between | 67,933 | 1,756 |
| Total | \$7,137,512 | \$524,016 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,488,122 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 34,636 |
| Total | \$1,522,758 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,535,878

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$687,049 |
| 2024 | 983,740 |
| 2025 | 586,096 |
| 2026 | 2,662,981 |
| 2027 | 738,579 |
| Thereafter | 955,051 |
| Total | \$6,613,496 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$16,870,277 | \$5,626,788 | (\$3,448,436) |

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$5,305,249) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,574,050 |
| - Net Difference Between Projected and Actual Investment | 9,529,313 |
| - Change of Assumptions | (154,356) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,850) |
| Pension Expense/Income | 1,522,758 |
| Contributions | (1,535,878) |
| Total Activity in FY 2022 | 10,932,037 |
| Net Pension Liability as of 2022 | \$5,626,788 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$10,198,996 Proportionate Share: 0.0100897

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$6,233,734) | \$6,536,631 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,343,063 | \$91,214 |
| Net Difference Between Projected and Actual | 2,080,462 | 0 |
| Change of Assumptions | 2,789,194 | 515,495 |
| Changes in Proportion and Differences Between | 75,498 | 12,528 |
| Total | \$8,288,217 | \$619,237 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$1,728,749 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 34,700 |
| Total | \$1,763,449 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,784,835

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$799,546 |
| 2024 | 1,139,791 |
| 2025 | 674,770 |
| 2026 | 3,089,403 |
| 2027 | 854,430 |
| Thereafter | 1,111,040 |
| Total | \$7,668,980 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$19,598,175 | \$6,536,631 | (\$4,006,042) |

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$6,233,734) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 1,812,258 |
| - Net Difference Between Projected and Actual Investment | 11,173,217 |
| - Change of Assumptions | (207,429) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 13,705 |
| Pension Expense/Income | 1,763,449 |
| Contributions | (1,784,835) |
| Total Activity in FY 2022 | 12,770,365 |
| Net Pension Liability as of 2022 | \$6,536,631 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7851200
 Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$4,607,659 Proportionate Share: 0.0045583

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,461,933) | \$2,953,103 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,510,321 | \$41,208 |
| Net Difference Between Projected and Actual | 939,906 | 0 |
| Change of Assumptions | 1,260,095 | 232,889 |
| Changes in Proportion and Differences Between | 47,599 | 39,330 |
| Total | \$3,757,921 | \$313,427 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$781,010 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 8,485 |
| Total | \$789,495 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$806,341

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$354,932 |
| 2024 | 512,620 |
| 2025 | 304,623 |
| 2026 | 1,395,239 |
| 2027 | 385,606 |
| Thereafter | 491,474 |
| Total | \$3,444,494 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,854,016 | \$2,953,103 | (\$1,809,840) |

1977 Fund Net Pension Liability - Unaudited
WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,461,933) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 900,566 |
| - Net Difference Between Projected and Actual Investment | 4,530,973 |
| - Change of Assumptions | 47,317 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (46,974) |
| Pension Expense/Income | 789,495 |
| Contributions | (806,341) |
| Total Activity in FY 2022 | 5,415,036 |
| Net Pension Liability as of 2022 | \$2,953,103 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$12,021,914 Proportionate Share: 0.0118931

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$7,068,484) | \$7,704,967 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$3,940,591 | \$107,517 |
| Net Difference Between Projected and Actual | 2,452,317 | 0 |
| Change of Assumptions | 3,287,725 | 607,633 |
| Changes in Proportion and Differences Between | 126,425 | 6,071 |
| Total | \$9,807,058 | \$721,221 |

| Pension Expense/(Income) | |
|--|--------------------|
| Proportionate Share of Plan Pension Expense | \$2,037,740 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 16,905 |
| Total | \$2,054,645 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,103,844

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$935,932 |
| 2024 | 1,352,158 |
| 2025 | 810,024 |
| 2026 | 3,656,113 |
| 2027 | 1,020,174 |
| Thereafter | 1,311,436 |
| Total | \$9,085,837 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$23,101,089 | \$7,704,967 | (\$4,722,069) |

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$7,068,484) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 2,200,710 |
| - Net Difference Between Projected and Actual Investment | 12,762,670 |
| - Change of Assumptions | (133,280) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,450) |
| Pension Expense/Income | 2,054,645 |
| Contributions | (2,103,844) |
| Total Activity in FY 2022 | 14,773,451 |
| Net Pension Liability as of 2022 | \$7,704,967 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$300,141 Proportionate Share: 0.0002969

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$187,825) | \$192,347 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$98,373 | \$2,684 |
| Net Difference Between Projected and Actual | 61,220 | 0 |
| Change of Assumptions | 82,075 | 15,169 |
| Changes in Proportion and Differences Between | 7,306 | 2,857 |
| Total | \$248,974 | \$20,710 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$50,870 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 789 |
| Total | \$51,659 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,525

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$23,656 |
| 2024 | 34,008 |
| 2025 | 20,534 |
| 2026 | 91,641 |
| 2027 | 25,843 |
| Thereafter | 32,582 |
| Total | \$228,264 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$576,697 | \$192,347 | (\$117,882) |

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$187,825) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 52,313 |
| - Net Difference Between Projected and Actual Investment | 335,188 |
| - Change of Assumptions | (7,851) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,388 |
| Pension Expense/Income | 51,659 |
| Contributions | (52,525) |
| Total Activity in FY 2022 | 380,172 |
| Net Pension Liability as of 2022 | \$192,347 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$123,216 Proportionate Share: 0.0001219

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$64,302) | \$78,973 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$40,390 | \$1,102 |
| Net Difference Between Projected and Actual | 25,135 | 0 |
| Change of Assumptions | 33,698 | 6,228 |
| Changes in Proportion and Differences Between | 741 | 6,445 |
| Total | \$99,964 | \$13,775 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$20,886 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,169) |
| Total | \$19,717 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,563

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$8,054 |
| 2024 | 12,382 |
| 2025 | 7,198 |
| 2026 | 36,333 |
| 2027 | 9,308 |
| Thereafter | 12,914 |
| Total | \$86,189 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$236,778 | \$78,973 | (\$48,400) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$64,302) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 24,439 |
| - Net Difference Between Projected and Actual Investment | 118,929 |
| - Change of Assumptions | 1,876 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (123) |
| Pension Expense/Income | 19,717 |
| Contributions | (21,563) |
| Total Activity in FY 2022 | 143,275 |
| Net Pension Liability as of 2022 | \$78,973 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$3,336,018 Proportionate Share: 0.0033003

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,784,216) | \$2,138,105 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$1,093,502 | \$29,836 |
| Net Difference Between Projected and Actual | 680,511 | 0 |
| Change of Assumptions | 912,334 | 168,616 |
| Changes in Proportion and Differences Between | 79,231 | 33,227 |
| Total | \$2,765,578 | \$231,679 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$565,467 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 12,752 |
| Total | \$578,219 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$583,793

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$264,391 |
| 2024 | 378,468 |
| 2025 | 226,676 |
| 2026 | 1,016,644 |
| 2027 | 286,124 |
| Thereafter | 361,596 |
| Total | \$2,533,899 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,410,484 | \$2,138,105 | (\$1,310,360) |

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,784,216) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 651,627 |
| - Net Difference Between Projected and Actual Investment | 3,283,035 |
| - Change of Assumptions | 33,571 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (40,338) |
| Pension Expense/Income | 578,219 |
| Contributions | (583,793) |
| Total Activity in FY 2022 | 3,922,321 |
| Net Pension Liability as of 2022 | \$2,138,105 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$4,918,759 Proportionate Share: 0.0048661

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,735,751) | \$3,152,512 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,612,305 | \$43,991 |
| Net Difference Between Projected and Actual | 1,003,373 | 0 |
| Change of Assumptions | 1,345,183 | 248,615 |
| Changes in Proportion and Differences Between | 15,802 | 30,146 |
| Total | \$3,976,663 | \$322,752 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$833,748 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,418) |
| Total | \$829,330 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$860,775

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$369,669 |
| 2024 | 542,378 |
| 2025 | 320,793 |
| 2026 | 1,487,057 |
| 2027 | 408,525 |
| Thereafter | 525,489 |
| Total | \$3,653,911 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$9,451,885 | \$3,152,512 | (\$1,932,050) |

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,735,751) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 936,532 |
| - Net Difference Between Projected and Actual Investment | 4,993,840 |
| - Change of Assumptions | 7,695 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (18,359) |
| Pension Expense/Income | 829,330 |
| Contributions | (860,775) |
| Total Activity in FY 2022 | 5,888,263 |
| Net Pension Liability as of 2022 | \$3,152,512 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7856200
 Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$3,217,814 Proportionate Share: 0.0031833

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,819,972) | \$2,062,307 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,054,736 | \$28,778 |
| Net Difference Between Projected and Actual | 656,386 | 0 |
| Change of Assumptions | 879,991 | 162,639 |
| Changes in Proportion and Differences Between | 41,530 | 16,107 |
| Total | \$2,632,643 | \$207,524 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$545,420 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,275 |
| Total | \$551,695 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$563,118

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$250,587 |
| 2024 | 361,783 |
| 2025 | 215,416 |
| 2026 | 977,739 |
| 2027 | 272,950 |
| Thereafter | 346,644 |
| Total | \$2,425,119 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,183,224 | \$2,062,307 | (\$1,263,906) |

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,819,972) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 605,662 |
| - Net Difference Between Projected and Actual Investment | 3,311,065 |
| - Change of Assumptions | (7,027) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (15,998) |
| Pension Expense/Income | 551,695 |
| Contributions | (563,118) |
| Total Activity in FY 2022 | 3,882,279 |
| Net Pension Liability as of 2022 | \$2,062,307 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$727,629 Proportionate Share: 0.0007198

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$404,254) | \$466,324 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$238,494 | \$6,507 |
| Net Difference Between Projected and Actual | 148,420 | 0 |
| Change of Assumptions | 198,981 | 36,775 |
| Changes in Proportion and Differences Between | 6,741 | 6,055 |
| Total | \$592,636 | \$49,337 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$123,329 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,755 |
| Total | \$127,084 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,336

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$56,191 |
| 2024 | 80,416 |
| 2025 | 47,604 |
| 2026 | 220,022 |
| 2027 | 60,643 |
| Thereafter | 78,423 |
| Total | \$543,299 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,398,135 | \$466,324 | (\$285,791) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$404,254) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 138,631 |
| - Net Difference Between Projected and Actual Investment | 738,081 |
| - Change of Assumptions | 1,306 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,188) |
| Pension Expense/Income | 127,084 |
| Contributions | (127,336) |
| Total Activity in FY 2022 | 870,578 |
| Net Pension Liability as of 2022 | \$466,324 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$2,105,814 Proportionate Share: 0.0020833

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,201,593) | \$1,349,670 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$690,269 | \$18,834 |
| Net Difference Between Projected and Actual | 429,569 | 0 |
| Change of Assumptions | 575,907 | 106,438 |
| Changes in Proportion and Differences Between | 30,245 | 12,229 |
| Total | \$1,725,990 | \$137,501 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$356,948 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,932 |
| Total | \$359,880 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$368,518

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$163,084 |
| 2024 | 236,221 |
| 2025 | 141,185 |
| 2026 | 640,146 |
| 2027 | 178,663 |
| Thereafter | 229,190 |
| Total | \$1,588,489 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,046,590 | \$1,349,670 | (\$827,159) |

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,201,593) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 393,944 |
| - Net Difference Between Projected and Actual Investment | 2,182,257 |
| - Change of Assumptions | (8,785) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,515) |
| Pension Expense/Income | 359,880 |
| Contributions | (368,518) |
| Total Activity in FY 2022 | 2,551,263 |
| Net Pension Liability as of 2022 | \$1,349,670 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$477,788 Proportionate Share: 0.0004727

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$271,690) | \$306,240 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$156,622 | \$4,273 |
| Net Difference Between Projected and Actual | 97,469 | 0 |
| Change of Assumptions | 130,673 | 24,151 |
| Changes in Proportion and Differences Between | 10,443 | 10,250 |
| Total | \$395,207 | \$38,674 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$80,991 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,651 |
| Total | \$82,642 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,613

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$37,963 |
| 2024 | 53,255 |
| 2025 | 30,792 |
| 2026 | 143,830 |
| 2027 | 39,201 |
| Thereafter | 51,492 |
| Total | \$356,533 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$918,170 | \$306,240 | (\$187,682) |

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$271,690) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 89,606 |
| - Net Difference Between Projected and Actual Investment | 493,766 |
| - Change of Assumptions | (1,615) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,856) |
| Pension Expense/Income | 82,642 |
| Contributions | (83,613) |
| Total Activity in FY 2022 | 577,930 |
| Net Pension Liability as of 2022 | \$306,240 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$773,912 Proportionate Share: 0.0007656

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$429,432) | \$495,995 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$253,669 | \$6,921 |
| Net Difference Between Projected and Actual | 157,864 | 0 |
| Change of Assumptions | 211,642 | 39,115 |
| Changes in Proportion and Differences Between | 7,974 | 9,159 |
| Total | \$631,149 | \$55,195 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$131,176 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,757) |
| Total | \$129,419 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,435

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$57,834 |
| 2024 | 85,571 |
| 2025 | 51,131 |
| 2026 | 234,469 |
| 2027 | 64,848 |
| Thereafter | 82,101 |
| Total | \$575,954 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,487,097 | \$495,995 | (\$303,976) |

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$429,432) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 147,577 |
| - Net Difference Between Projected and Actual Investment | 784,249 |
| - Change of Assumptions | 1,606 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,989) |
| Pension Expense/Income | 129,419 |
| Contributions | (135,435) |
| Total Activity in FY 2022 | 925,427 |
| Net Pension Liability as of 2022 | \$495,995 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$4,592,711 Proportionate Share: 0.0045435

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,551,531) | \$2,943,515 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,505,417 | \$41,074 |
| Net Difference Between Projected and Actual | 936,854 | 0 |
| Change of Assumptions | 1,256,004 | 232,133 |
| Changes in Proportion and Differences Between | 6,980 | 56,708 |
| Total | \$3,705,255 | \$329,915 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$778,474 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (13,845) |
| Total | \$764,629 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$803,714

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$336,584 |
| 2024 | 499,234 |
| 2025 | 294,584 |
| 2026 | 1,382,798 |
| 2027 | 375,909 |
| Thereafter | 486,231 |
| Total | \$3,375,340 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$8,825,268 | \$2,943,515 | (\$1,803,964) |

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,551,531) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 875,104 |
| - Net Difference Between Projected and Actual Investment | 4,658,612 |
| - Change of Assumptions | 8,320 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,905) |
| Pension Expense/Income | 764,629 |
| Contributions | (803,714) |
| Total Activity in FY 2022 | 5,495,046 |
| Net Pension Liability as of 2022 | \$2,943,515 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$54,868 Proportionate Share: 0.0000543

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$46,631) | \$35,178 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$17,991 | \$491 |
| Net Difference Between Projected and Actual | 11,196 | 0 |
| Change of Assumptions | 15,011 | 2,774 |
| Changes in Proportion and Differences Between | 5,229 | 2,234 |
| Total | \$49,427 | \$5,499 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$9,304 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 2,942 |
| Total | \$12,246 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,602

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$5,346 |
| 2024 | 6,736 |
| 2025 | 3,791 |
| 2026 | 16,928 |
| 2027 | 4,816 |
| Thereafter | 6,311 |
| Total | \$43,928 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$105,472 | \$35,178 | (\$21,559) |

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$46,631) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 6,731 |
| - Net Difference Between Projected and Actual Investment | 79,214 |
| - Change of Assumptions | (6,323) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (457) |
| Pension Expense/Income | 12,246 |
| Contributions | (9,602) |
| Total Activity in FY 2022 | 81,809 |
| Net Pension Liability as of 2022 | \$35,178 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$2,231,083 Proportionate Share: 0.0022072

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,197,692) | \$1,429,939 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$731,321 | \$19,954 |
| Net Difference Between Projected and Actual | 455,117 | 0 |
| Change of Assumptions | 610,158 | 112,769 |
| Changes in Proportion and Differences Between | 22,447 | 20,659 |
| Total | \$1,819,043 | \$153,382 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$378,177 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,060 |
| Total | \$382,237 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$390,440

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$171,400 |
| 2024 | 248,313 |
| 2025 | 146,117 |
| 2026 | 675,013 |
| 2027 | 186,112 |
| Thereafter | 238,706 |
| Total | \$1,665,661 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$4,287,253 | \$1,429,939 | (\$876,353) |

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,197,692) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 434,777 |
| - Net Difference Between Projected and Actual Investment | 2,202,116 |
| - Change of Assumptions | 20,688 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (21,747) |
| Pension Expense/Income | 382,237 |
| Contributions | (390,440) |
| Total Activity in FY 2022 | 2,627,631 |
| Net Pension Liability as of 2022 | \$1,429,939 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$49,179 Proportionate Share: 0.0000487

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$26,950) | \$31,550 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$16,136 | \$440 |
| Net Difference Between Projected and Actual | 10,042 | 0 |
| Change of Assumptions | 13,463 | 2,488 |
| Changes in Proportion and Differences Between | 810 | 9,240 |
| Total | \$40,451 | \$12,168 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$8,344 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,278) |
| Total | \$7,066 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,634

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$2,465 |
| 2024 | 4,170 |
| 2025 | 1,947 |
| 2026 | 13,570 |
| 2027 | 2,762 |
| Thereafter | 3,369 |
| Total | \$28,283 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$94,595 | \$31,550 | (\$19,336) |

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$26,950) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 9,472 |
| - Net Difference Between Projected and Actual Investment | 49,353 |
| - Change of Assumptions | 248 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,005) |
| Pension Expense/Income | 7,066 |
| Contributions | (4,634) |
| Total Activity in FY 2022 | 58,500 |
| Net Pension Liability as of 2022 | \$31,550 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$1,949,797 Proportionate Share: 0.0019289

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,124,525) | \$1,249,641 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$639,111 | \$17,438 |
| Net Difference Between Projected and Actual | 397,733 | 0 |
| Change of Assumptions | 533,225 | 98,550 |
| Changes in Proportion and Differences Between | 23,637 | 9,914 |
| Total | \$1,593,706 | \$125,902 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$330,494 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,168 |
| Total | \$335,662 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$341,215

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$152,426 |
| 2024 | 218,989 |
| 2025 | 129,676 |
| 2026 | 591,402 |
| 2027 | 164,594 |
| Thereafter | 210,717 |
| Total | \$1,467,804 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,746,684 | \$1,249,641 | (\$765,856) |

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,124,525) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 361,980 |
| - Net Difference Between Projected and Actual Investment | 2,038,007 |
| - Change of Assumptions | (12,904) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,364) |
| Pension Expense/Income | 335,662 |
| Contributions | (341,215) |
| Total Activity in FY 2022 | 2,374,166 |
| Net Pension Liability as of 2022 | \$1,249,641 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$5,061,172 Proportionate Share: 0.0050070

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$3,132,676) | \$3,243,794 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,658,990 | \$45,265 |
| Net Difference Between Projected and Actual | 1,032,427 | 0 |
| Change of Assumptions | 1,384,134 | 255,814 |
| Changes in Proportion and Differences Between | 52,161 | 9,749 |
| Total | \$4,127,712 | \$310,828 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$857,889 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 20,900 |
| Total | \$878,789 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$885,704

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$399,407 |
| 2024 | 568,210 |
| 2025 | 336,528 |
| 2026 | 1,534,851 |
| 2027 | 425,276 |
| Thereafter | 552,612 |
| Total | \$3,816,884 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$9,725,568 | \$3,243,794 | (\$1,987,993) |

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$3,132,676) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 890,278 |
| - Net Difference Between Projected and Actual Investment | 5,601,865 |
| - Change of Assumptions | (118,536) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 9,778 |
| Pension Expense/Income | 878,789 |
| Contributions | (885,704) |
| Total Activity in FY 2022 | 6,376,470 |
| Net Pension Liability as of 2022 | \$3,243,794 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$835,776 Proportionate Share: 0.0008268

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$513,651) | \$535,644 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$273,947 | \$7,474 |
| Net Difference Between Projected and Actual | 170,483 | 0 |
| Change of Assumptions | 228,560 | 42,242 |
| Changes in Proportion and Differences Between | 13,460 | 7,005 |
| Total | \$686,450 | \$56,721 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$141,662 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 4,964 |
| Total | \$146,626 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,635

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$68,127 |
| 2024 | 94,098 |
| 2025 | 54,885 |
| 2026 | 252,799 |
| 2027 | 69,780 |
| Thereafter | 90,040 |
| Total | \$629,729 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,605,972 | \$535,644 | (\$328,275) |

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$513,651) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 147,853 |
| - Net Difference Between Projected and Actual Investment | 919,714 |
| - Change of Assumptions | (18,123) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,140) |
| Pension Expense/Income | 146,626 |
| Contributions | (140,635) |
| Total Activity in FY 2022 | 1,049,295 |
| Net Pension Liability as of 2022 | \$535,644 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$1,107,229 Proportionate Share: 0.0010954

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$671,216) | \$709,657 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$362,943 | \$9,903 |
| Net Difference Between Projected and Actual | 225,868 | 0 |
| Change of Assumptions | 302,812 | 55,965 |
| Changes in Proportion and Differences Between | 10,904 | 24,601 |
| Total | \$902,527 | \$90,469 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$187,684 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,095 |
| Total | \$188,779 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,312

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$83,981 |
| 2024 | 121,254 |
| 2025 | 69,291 |
| 2026 | 331,129 |
| 2027 | 88,712 |
| Thereafter | 117,691 |
| Total | \$812,058 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$2,127,699 | \$709,657 | (\$434,921) |

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$671,216) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 198,032 |
| - Net Difference Between Projected and Actual Investment | 1,204,929 |
| - Change of Assumptions | (20,308) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,247) |
| Pension Expense/Income | 188,779 |
| Contributions | (186,312) |
| Total Activity in FY 2022 | 1,380,873 |
| Net Pension Liability as of 2022 | \$709,657 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$163,024 Proportionate Share: 0.0001613

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$79,019) | \$104,499 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$53,444 | \$1,458 |
| Net Difference Between Projected and Actual | 33,260 | 0 |
| Change of Assumptions | 44,590 | 8,241 |
| Changes in Proportion and Differences Between | 1,121 | 5,106 |
| Total | \$132,415 | \$14,805 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$27,637 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (881) |
| Total | \$26,756 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,529

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$11,459 |
| 2024 | 17,452 |
| 2025 | 10,130 |
| 2026 | 48,749 |
| 2027 | 12,955 |
| Thereafter | 16,865 |
| Total | \$117,610 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$313,308 | \$104,499 | (\$64,043) |

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$79,019) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 33,738 |
| - Net Difference Between Projected and Actual Investment | 148,520 |
| - Change of Assumptions | 4,898 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,865) |
| Pension Expense/Income | 26,756 |
| Contributions | (28,529) |
| Total Activity in FY 2022 | 183,518 |
| Net Pension Liability as of 2022 | \$104,499 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$1,725,003 Proportionate Share: 0.0017065

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$919,502) | \$1,105,559 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$565,422 | \$15,427 |
| Net Difference Between Projected and Actual | 351,875 | 0 |
| Change of Assumptions | 471,744 | 87,187 |
| Changes in Proportion and Differences Between | 92,964 | 83,815 |
| Total | \$1,482,005 | \$186,429 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$292,388 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,955 |
| Total | \$299,343 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$301,873

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$135,588 |
| 2024 | 195,189 |
| 2025 | 117,503 |
| 2026 | 525,260 |
| 2027 | 148,137 |
| Thereafter | 173,899 |
| Total | \$1,295,576 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$3,314,696 | \$1,105,559 | (\$677,553) |

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$919,502) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 337,649 |
| - Net Difference Between Projected and Actual Investment | 1,693,094 |
| - Change of Assumptions | 18,581 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (21,733) |
| Pension Expense/Income | 299,343 |
| Contributions | (301,873) |
| Total Activity in FY 2022 | 2,025,061 |
| Net Pension Liability as of 2022 | \$1,105,559 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$2,985,292 Proportionate Share: 0.0029533

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,800,469) | \$1,913,301 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$978,529 | \$26,699 |
| Net Difference Between Projected and Actual | 608,961 | 0 |
| Change of Assumptions | 816,409 | 150,888 |
| Changes in Proportion and Differences Between | 207,069 | 154,053 |
| Total | \$2,610,968 | \$331,640 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$506,012 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 17,984 |
| Total | \$523,996 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$522,423

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$243,377 |
| 2024 | 346,228 |
| 2025 | 208,256 |
| 2026 | 913,696 |
| 2027 | 261,772 |
| Thereafter | 305,999 |
| Total | \$2,279,328 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$5,736,473 | \$1,913,301 | (\$1,172,586) |

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,800,469) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 536,038 |
| - Net Difference Between Projected and Actual Investment | 3,235,192 |
| - Change of Assumptions | (51,095) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,938) |
| Pension Expense/Income | 523,996 |
| Contributions | (522,423) |
| Total Activity in FY 2022 | 3,713,770 |
| Net Pension Liability as of 2022 | \$1,913,301 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$215,090 Proportionate Share: 0.0002128

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$101,655) | \$137,863 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$70,508 | \$1,924 |
| Net Difference Between Projected and Actual | 43,879 | 0 |
| Change of Assumptions | 58,826 | 10,872 |
| Changes in Proportion and Differences Between | 2,276 | 8,996 |
| Total | \$175,489 | \$21,792 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$36,461 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (999) |
| Total | \$35,462 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,193

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$15,500 |
| 2024 | 22,780 |
| 2025 | 13,013 |
| 2026 | 63,963 |
| 2027 | 16,949 |
| Thereafter | 21,492 |
| Total | \$153,697 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$413,341 | \$137,863 | (\$84,491) |

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$101,655) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 45,108 |
| - Net Difference Between Projected and Actual Investment | 192,156 |
| - Change of Assumptions | 7,494 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,509) |
| Pension Expense/Income | 35,462 |
| Contributions | (36,193) |
| Total Activity in FY 2022 | 239,518 |
| Net Pension Liability as of 2022 | \$137,863 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$444,929 Proportionate Share: 0.0004402

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$271,453) | \$285,184 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$145,853 | \$3,980 |
| Net Difference Between Projected and Actual | 90,768 | 0 |
| Change of Assumptions | 121,689 | 22,490 |
| Changes in Proportion and Differences Between | 5,105 | 3,067 |
| Total | \$363,415 | \$29,537 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$75,423 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 53 |
| Total | \$75,476 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,863

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$34,417 |
| 2024 | 49,942 |
| 2025 | 29,284 |
| 2026 | 134,789 |
| 2027 | 37,294 |
| Thereafter | 48,152 |
| Total | \$333,878 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$855,042 | \$285,184 | (\$174,778) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$271,453) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 79,184 |
| - Net Difference Between Projected and Actual Investment | 486,720 |
| - Change of Assumptions | (8,844) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 1,964 |
| Pension Expense/Income | 75,476 |
| Contributions | (77,863) |
| Total Activity in FY 2022 | 556,637 |
| Net Pension Liability as of 2022 | \$285,184 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7870100
 Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$408,240 Proportionate Share: 0.0004039

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$227,895) | \$261,667 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$133,826 | \$3,651 |
| Net Difference Between Projected and Actual | 83,283 | 0 |
| Change of Assumptions | 111,654 | 20,636 |
| Changes in Proportion and Differences Between | 10,144 | 7,437 |
| Total | \$338,907 | \$31,724 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$69,203 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,724 |
| Total | \$74,927 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,441

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$36,752 |
| 2024 | 46,254 |
| 2025 | 25,810 |
| 2026 | 122,242 |
| 2027 | 32,915 |
| Thereafter | 43,210 |
| Total | \$307,183 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$784,533 | \$261,667 | (\$160,366) |

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$227,895) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 77,546 |
| - Net Difference Between Projected and Actual Investment | 415,700 |
| - Change of Assumptions | 312 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (7,482) |
| Pension Expense/Income | 74,927 |
| Contributions | (71,441) |
| Total Activity in FY 2022 | 489,562 |
| Net Pension Liability as of 2022 | \$261,667 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$736,088 Proportionate Share: 0.0007282

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$426,181) | \$471,766 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$241,278 | \$6,583 |
| Net Difference Between Projected and Actual | 150,152 | 0 |
| Change of Assumptions | 201,303 | 37,205 |
| Changes in Proportion and Differences Between | 24,234 | 1,605 |
| Total | \$616,967 | \$45,393 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$124,768 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 10,237 |
| Total | \$135,005 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,815

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$66,179 |
| 2024 | 86,298 |
| 2025 | 50,526 |
| 2026 | 224,791 |
| 2027 | 63,525 |
| Thereafter | 80,255 |
| Total | \$571,574 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,414,451 | \$471,766 | (\$289,127) |

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$426,181) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 136,275 |
| - Net Difference Between Projected and Actual Investment | 771,796 |
| - Change of Assumptions | (5,529) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (10,785) |
| Pension Expense/Income | 135,005 |
| Contributions | (128,815) |
| Total Activity in FY 2022 | 897,947 |
| Net Pension Liability as of 2022 | \$471,766 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7872200

Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$350,984 Proportionate Share: 0.0003472

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$205,082) | \$224,934 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$115,039 | \$3,139 |
| Net Difference Between Projected and Actual | 71,591 | 0 |
| Change of Assumptions | 95,980 | 17,739 |
| Changes in Proportion and Differences Between | 13,232 | 5,649 |
| Total | \$295,842 | \$26,527 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$59,489 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 5,200 |
| Total | \$64,689 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,423

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$31,873 |
| 2024 | 40,651 |
| 2025 | 23,319 |
| 2026 | 106,460 |
| 2027 | 29,424 |
| Thereafter | 37,588 |
| Total | \$269,315 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$674,399 | \$224,934 | (\$137,853) |

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$205,082) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 64,539 |
| - Net Difference Between Projected and Actual Investment | 370,732 |
| - Change of Assumptions | (3,385) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (5,136) |
| Pension Expense/Income | 64,689 |
| Contributions | (61,423) |
| Total Activity in FY 2022 | 430,016 |
| Net Pension Liability as of 2022 | \$224,934 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$622,225 Proportionate Share: 0.0006156

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$343,203) | \$398,818 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$203,969 | \$5,565 |
| Net Difference Between Projected and Actual | 126,935 | 0 |
| Change of Assumptions | 170,176 | 31,452 |
| Changes in Proportion and Differences Between | 10,915 | 5,803 |
| Total | \$511,995 | \$42,820 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$105,476 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,448 |
| Total | \$106,924 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$108,890

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$48,738 |
| 2024 | 70,291 |
| 2025 | 42,062 |
| 2026 | 188,450 |
| 2027 | 52,256 |
| Thereafter | 67,378 |
| Total | \$469,175 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,195,738 | \$398,818 | (\$244,420) |

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$343,203) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 119,146 |
| - Net Difference Between Projected and Actual Investment | 627,543 |
| - Change of Assumptions | 2,124 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,826) |
| Pension Expense/Income | 106,924 |
| Contributions | (108,890) |
| Total Activity in FY 2022 | 742,021 |
| Net Pension Liability as of 2022 | \$398,818 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$393,076 Proportionate Share: 0.0003889

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$212,056) | \$251,950 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$128,856 | \$3,516 |
| Net Difference Between Projected and Actual | 80,190 | 0 |
| Change of Assumptions | 107,507 | 19,869 |
| Changes in Proportion and Differences Between | 11,772 | 5,450 |
| Total | \$328,325 | \$28,835 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$66,633 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 3,386 |
| Total | \$70,019 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,788

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$33,260 |
| 2024 | 45,049 |
| 2025 | 26,272 |
| 2026 | 119,357 |
| 2027 | 33,185 |
| Thereafter | 42,367 |
| Total | \$299,490 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$755,397 | \$251,950 | (\$154,410) |

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$212,056) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 76,368 |
| - Net Difference Between Projected and Actual Investment | 389,503 |
| - Change of Assumptions | 3,236 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (6,332) |
| Pension Expense/Income | 70,019 |
| Contributions | (68,788) |
| Total Activity in FY 2022 | 464,006 |
| Net Pension Liability as of 2022 | \$251,950 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$392,920 Proportionate Share: 0.0003887

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$248,817) | \$251,820 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$128,790 | \$3,514 |
| Net Difference Between Projected and Actual | 80,149 | 0 |
| Change of Assumptions | 107,452 | 19,859 |
| Changes in Proportion and Differences Between | 12,187 | 6,675 |
| Total | \$328,578 | \$30,048 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$66,599 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 391 |
| Total | \$66,990 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,760

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$30,251 |
| 2024 | 43,860 |
| 2025 | 27,014 |
| 2026 | 120,152 |
| 2027 | 34,018 |
| Thereafter | 43,235 |
| Total | \$298,530 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$755,009 | \$251,820 | (\$154,331) |

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$248,817) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 67,815 |
| - Net Difference Between Projected and Actual Investment | 443,083 |
| - Change of Assumptions | (11,441) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 2,950 |
| Pension Expense/Income | 66,990 |
| Contributions | (68,760) |
| Total Activity in FY 2022 | 500,637 |
| Net Pension Liability as of 2022 | \$251,820 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$4,121,532 Proportionate Share: 0.0040774

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$2,057,206) | \$2,641,551 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,350,982 | \$36,861 |
| Net Difference Between Projected and Actual | 840,746 | 0 |
| Change of Assumptions | 1,127,155 | 208,319 |
| Changes in Proportion and Differences Between | 72,861 | 133,220 |
| Total | \$3,391,744 | \$378,400 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$698,614 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (18,888) |
| Total | \$679,726 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$721,265

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$294,342 |
| 2024 | 437,098 |
| 2025 | 254,755 |
| 2026 | 1,247,031 |
| 2027 | 343,255 |
| Thereafter | 436,863 |
| Total | \$3,013,344 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$7,919,918 | \$2,641,551 | (\$1,618,902) |

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$2,057,206) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 839,039 |
| - Net Difference Between Projected and Actual Investment | 3,841,463 |
| - Change of Assumptions | 100,034 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (40,240) |
| Pension Expense/Income | 679,726 |
| Contributions | (721,265) |
| Total Activity in FY 2022 | 4,698,757 |
| Net Pension Liability as of 2022 | \$2,641,551 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$55,385 Proportionate Share: 0.0000548

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$22,990) | \$35,502 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$18,157 | \$495 |
| Net Difference Between Projected and Actual | 11,300 | 0 |
| Change of Assumptions | 15,149 | 2,800 |
| Changes in Proportion and Differences Between | 69 | 3,472 |
| Total | \$44,675 | \$6,767 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$9,389 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (629) |
| Total | \$8,760 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,692

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$3,581 |
| 2024 | 5,499 |
| 2025 | 3,004 |
| 2026 | 16,163 |
| 2027 | 4,112 |
| Thereafter | 5,549 |
| Total | \$37,908 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$106,443 | \$35,502 | (\$21,758) |

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$22,990) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 12,352 |
| - Net Difference Between Projected and Actual Investment | 44,835 |
| - Change of Assumptions | 3,198 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (961) |
| Pension Expense/Income | 8,760 |
| Contributions | (9,692) |
| Total Activity in FY 2022 | 58,492 |
| Net Pension Liability as of 2022 | \$35,502 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7878200
 Submission Unit Name: CLAY FIRE TERRITORY

Wages: \$3,206,397 Proportionate Share: 0.0031721

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$1,622,160) | \$2,055,051 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$1,051,025 | \$28,677 |
| Net Difference Between Projected and Actual | 654,076 | 0 |
| Change of Assumptions | 876,894 | 162,067 |
| Changes in Proportion and Differences Between | 54,410 | 93,813 |
| Total | \$2,636,405 | \$284,557 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$543,501 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,868) |
| Total | \$535,633 |

Supplemental Information

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

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|--------------------|
| 2023 | \$235,813 |
| 2024 | 346,873 |
| 2025 | 202,452 |
| 2026 | 961,904 |
| 2027 | 263,821 |
| Thereafter | 340,985 |
| Total | \$2,351,848 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$6,161,469 | \$2,055,051 | (\$1,259,459) |

1977 Fund Net Pension Liability - Unaudited

CLAY FIRE TERRITORY - 7878200

| | |
|---|----------------------|
| Net Pension Liability as of 2021 | (\$1,622,160) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 647,734 |
| - Net Difference Between Projected and Actual Investment | 3,020,218 |
| - Change of Assumptions | 69,181 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (34,435) |
| Pension Expense/Income | 535,633 |
| Contributions | (561,120) |
| Total Activity in FY 2022 | 3,677,211 |
| Net Pension Liability as of 2022 | \$2,055,051 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7879200
 Submission Unit Name: JACKSONN TOWNSHIP FIRE DEPARTMENT

Wages: \$517,654 Proportionate Share: 0.0005121

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$238,061) | \$331,765 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$169,676 | \$4,630 |
| Net Difference Between Projected and Actual | 105,593 | 0 |
| Change of Assumptions | 141,565 | 26,164 |
| Changes in Proportion and Differences Between | 225 | 41,406 |
| Total | \$417,059 | \$72,200 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$87,742 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,955) |
| Total | \$79,787 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,591

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$31,384 |
| 2024 | 49,314 |
| 2025 | 25,998 |
| 2026 | 148,603 |
| 2027 | 37,306 |
| Thereafter | 52,254 |
| Total | \$344,859 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$994,700 | \$331,765 | (\$203,326) |

1977 Fund Net Pension Liability - Unaudited

JACKSONN TOWNSHIP FIRE DEPARTMENT - 7879200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$238,061) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 110,069 |
| - Net Difference Between Projected and Actual Investment | 452,838 |
| - Change of Assumptions | 20,649 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (2,926) |
| Pension Expense/Income | 79,787 |
| Contributions | (90,591) |
| Total Activity in FY 2022 | 569,826 |
| Net Pension Liability as of 2022 | \$331,765 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7880100
 Submission Unit Name: TOWN OF MCCORDSVILLE POLICE DEPARTMENT

Wages: \$600,107 Proportionate Share: 0.0005937

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$314,125) | \$384,630 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$196,713 | \$5,367 |
| Net Difference Between Projected and Actual | 122,419 | 0 |
| Change of Assumptions | 164,122 | 30,333 |
| Changes in Proportion and Differences Between | 10,755 | 34,042 |
| Total | \$494,009 | \$69,742 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$101,723 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,043) |
| Total | \$96,680 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,019

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$40,565 |
| 2024 | 61,351 |
| 2025 | 34,321 |
| 2026 | 176,462 |
| 2027 | 47,293 |
| Thereafter | 64,275 |
| Total | \$424,267 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,153,199 | \$384,630 | (\$235,724) |

1977 Fund Net Pension Liability - Unaudited
TOWN OF MCCORDSVILLE POLICE DEPARTMENT - 7880100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$314,125) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 118,803 |
| - Net Difference Between Projected and Actual Investment | 580,613 |
| - Change of Assumptions | 8,763 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,085) |
| Pension Expense/Income | 96,680 |
| Contributions | (105,019) |
| Total Activity in FY 2022 | 698,755 |
| Net Pension Liability as of 2022 | \$384,630 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7881100
 Submission Unit Name: ROCKVILLE POLICE DEPARTMENT

Wages: \$104,615 Proportionate Share: 0.0001035

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$48,286) | \$67,053 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$34,293 | \$936 |
| Net Difference Between Projected and Actual | 21,341 | 0 |
| Change of Assumptions | 28,612 | 5,288 |
| Changes in Proportion and Differences Between | 6,440 | 1,916 |
| Total | \$90,686 | \$8,140 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$17,733 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 894 |
| Total | \$18,627 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,307

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$8,844 |
| 2024 | 12,468 |
| 2025 | 7,755 |
| 2026 | 32,535 |
| 2027 | 9,607 |
| Thereafter | 11,337 |
| Total | \$82,546 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$201,038 | \$67,053 | (\$41,094) |

1977 Fund Net Pension Liability - Unaudited

ROCKVILLE POLICE DEPARTMENT - 7881100

| | |
|---|-------------------|
| Net Pension Liability as of 2021 | (\$48,286) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 22,206 |
| - Net Difference Between Projected and Actual Investment | 91,773 |
| - Change of Assumptions | 4,105 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (3,065) |
| Pension Expense/Income | 18,627 |
| Contributions | (18,307) |
| Total Activity in FY 2022 | 115,339 |
| Net Pension Liability as of 2022 | \$67,053 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7882100
 Submission Unit Name: TOWN OF SYRACUSE POLICE DEPARTMENT

Wages: \$584,820 Proportionate Share: 0.0005786

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$350,649) | \$374,847 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$191,710 | \$5,231 |
| Net Difference Between Projected and Actual | 119,305 | 0 |
| Change of Assumptions | 159,948 | 29,561 |
| Changes in Proportion and Differences Between | 45,154 | 11,570 |
| Total | \$516,117 | \$46,362 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$99,136 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 6,502 |
| Total | \$105,638 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,344

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$50,949 |
| 2024 | 71,206 |
| 2025 | 44,863 |
| 2026 | 183,390 |
| 2027 | 55,213 |
| Thereafter | 64,134 |
| Total | \$469,755 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,123,869 | \$374,847 | (\$229,729) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF SYRACUSE POLICE DEPARTMENT - 7882100

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$350,649) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 105,501 |
| - Net Difference Between Projected and Actual Investment | 630,775 |
| - Change of Assumptions | (9,178) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (4,896) |
| Pension Expense/Income | 105,638 |
| Contributions | (102,344) |
| Total Activity in FY 2022 | 725,496 |
| Net Pension Liability as of 2022 | \$374,847 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7883200
 Submission Unit Name: MIDDLEBURY TOWNSHIP FIRE DEPARTMENT

Wages: \$643,292 Proportionate Share: 0.0006364

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$379,550) | \$412,293 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$210,861 | \$5,753 |
| Net Difference Between Projected and Actual | 131,224 | 0 |
| Change of Assumptions | 175,926 | 32,514 |
| Changes in Proportion and Differences Between | 125,633 | 229,706 |
| Total | \$643,644 | \$267,973 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$109,039 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (\$17,691) |
| Total | \$91,348 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,575

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$31,199 |
| 2024 | 53,480 |
| 2025 | 24,506 |
| 2026 | 176,870 |
| 2027 | 35,889 |
| Thereafter | 53,727 |
| Total | \$375,671 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,236,140 | \$412,293 | (\$252,678) |

1977 Fund Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP FIRE DEPARTMENT - 7883200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$379,550) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 117,456 |
| - Net Difference Between Projected and Actual Investment | 684,850 |
| - Change of Assumptions | (7,655) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 18,419 |
| Pension Expense/Income | 91,348 |
| Contributions | (112,575) |
| Total Activity in FY 2022 | 791,843 |
| Net Pension Liability as of 2022 | \$412,293 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7884200

Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE

Wages: \$529,903 Proportionate Share: 0.0005242

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | (\$309,574) | \$339,604 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$173,685 | \$4,739 |
| Net Difference Between Projected and Actual | 108,088 | 0 |
| Change of Assumptions | 144,910 | 26,782 |
| Changes in Proportion and Differences Between | 44,801 | 37,730 |
| Total | \$471,484 | \$69,251 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$89,815 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | 1,170 |
| Total | \$90,985 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,733

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$41,439 |
| 2024 | 59,792 |
| 2025 | 35,926 |
| 2026 | 161,427 |
| 2027 | 45,302 |
| Thereafter | 58,347 |
| Total | \$402,233 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,018,203 | \$339,604 | (\$208,130) |

1977 Fund Net Pension Liability - Unaudited

WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE - 7884200

| | |
|---|--------------------|
| Net Pension Liability as of 2021 | (\$309,574) |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 97,454 |
| - Net Difference Between Projected and Actual Investment | 559,644 |
| - Change of Assumptions | (5,087) |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (1,085) |
| Pension Expense/Income | 90,985 |
| Contributions | (92,733) |
| Total Activity in FY 2022 | 649,178 |
| Net Pension Liability as of 2022 | \$339,604 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7885200
 Submission Unit Name: VERNON TOWNSHIP FIRE DEPARTMENT

Wages: \$447,117 Proportionate Share: 0.0004423

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$286,545 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$146,549 | \$3,999 |
| Net Difference Between Projected and Actual | 91,201 | 0 |
| Change of Assumptions | 122,269 | 22,598 |
| Changes in Proportion and Differences Between | 0 | 54,535 |
| Total | \$360,019 | \$81,132 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$75,783 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (7,937) |
| Total | \$67,846 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,188

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$26,040 |
| 2024 | 41,526 |
| 2025 | 21,388 |
| 2026 | 127,282 |
| 2027 | 29,299 |
| Thereafter | 33,352 |
| Total | \$278,887 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$859,121 | \$286,545 | (\$175,612) |

1977 Fund Net Pension Liability - Unaudited

VERNON TOWNSHIP FIRE DEPARTMENT - 7885200

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 142,550 |
| - Net Difference Between Projected and Actual Investment | 91,201 |
| - Change of Assumptions | 99,671 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (54,535) |
| Pension Expense/Income | 67,846 |
| Contributions | (60,188) |
| Total Activity in FY 2022 | 286,545 |
| Net Pension Liability as of 2022 | \$286,545 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7886100
 Submission Unit Name: TOWN OF NEW PALESTINE POLICE DEPARTMENT

Wages: \$244,749 Proportionate Share: 0.0002421

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$156,845 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$80,216 | \$2,189 |
| Net Difference Between Projected and Actual | 49,920 | 0 |
| Change of Assumptions | 66,926 | 12,369 |
| Changes in Proportion and Differences Between | 0 | 35,600 |
| Total | \$197,062 | \$50,158 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$41,481 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,182) |
| Total | \$36,299 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,358

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$13,416 |
| 2024 | 21,893 |
| 2025 | 10,870 |
| 2026 | 68,833 |
| 2027 | 15,200 |
| Thereafter | 16,692 |
| Total | \$146,904 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$470,254 | \$156,845 | (\$96,124) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE POLICE DEPARTMENT - 7886100

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 78,027 |
| - Net Difference Between Projected and Actual Investment | 49,920 |
| - Change of Assumptions | 54,557 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (35,600) |
| Pension Expense/Income | 36,299 |
| Contributions | (26,358) |
| Total Activity in FY 2022 | 156,845 |
| Net Pension Liability as of 2022 | \$156,845 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7887200
 Submission Unit Name: HARRISON TOWNSHIP - FIRE DEPARTMENT

Wages: \$185,060 Proportionate Share: 0.0001831

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$118,622 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$60,667 | \$1,655 |
| Net Difference Between Projected and Actual | 37,755 | 0 |
| Change of Assumptions | 50,616 | 9,355 |
| Changes in Proportion and Differences Between | 0 | 30,191 |
| Total | \$149,038 | \$41,201 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$31,372 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (4,394) |
| Total | \$26,978 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,193

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$9,671 |
| 2024 | 16,082 |
| 2025 | 7,745 |
| 2026 | 51,582 |
| 2027 | 11,020 |
| Thereafter | 11,737 |
| Total | \$107,837 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$355,652 | \$118,622 | (\$72,699) |

1977 Fund Net Pension Liability - Unaudited

HARRISON TOWNSHIP - FIRE DEPARTMENT - 7887200

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 59,012 |
| - Net Difference Between Projected and Actual Investment | 37,755 |
| - Change of Assumptions | 41,261 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (30,191) |
| Pension Expense/Income | 26,978 |
| Contributions | (16,193) |
| Total Activity in FY 2022 | 118,622 |
| Net Pension Liability as of 2022 | \$118,622 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7888100
 Submission Unit Name: TOWN OF ELLETTSVILLE - POLICE DEPARTMENT

Wages: \$62,345 Proportionate Share: 0.0000617

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$39,972 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$20,443 | \$558 |
| Net Difference Between Projected and Actual | 12,722 | 0 |
| Change of Assumptions | 17,056 | 3,152 |
| Changes in Proportion and Differences Between | 0 | 11,274 |
| Total | \$50,221 | \$14,984 |

| Pension Expense/(Income) | |
|--|----------------|
| Proportionate Share of Plan Pension Expense | \$10,572 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (1,641) |
| Total | \$8,931 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,196

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|-----------------|
| 2023 | \$3,099 |
| 2024 | 5,259 |
| 2025 | 2,450 |
| 2026 | 17,222 |
| 2027 | 3,554 |
| Thereafter | 3,653 |
| Total | \$35,237 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$119,846 | \$39,972 | (\$24,498) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - POLICE DEPARTMENT - 7888100

| | |
|---|-----------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 19,885 |
| - Net Difference Between Projected and Actual Investment | 12,722 |
| - Change of Assumptions | 13,904 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (11,274) |
| Pension Expense/Income | 8,931 |
| Contributions | (4,196) |
| Total Activity in FY 2022 | 39,972 |
| Net Pension Liability as of 2022 | \$39,972 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7888200

Submission Unit Name: TOWN OF ELLETTSVILLE - FIRE DEPARTMENT

Wages: \$214,429 Proportionate Share: 0.0002121

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$137,409 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$70,276 | \$1,917 |
| Net Difference Between Projected and Actual | 43,734 | 0 |
| Change of Assumptions | 58,633 | 10,836 |
| Changes in Proportion and Differences Between | 0 | 37,487 |
| Total | \$172,643 | \$50,240 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$36,341 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,459) |
| Total | \$30,882 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,876

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$10,837 |
| 2024 | 18,263 |
| 2025 | 8,606 |
| 2026 | 59,386 |
| 2027 | 12,400 |
| Thereafter | 12,911 |
| Total | \$122,403 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$411,982 | \$137,409 | (\$84,213) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - FIRE DEPARTMENT - 7888200

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 68,359 |
| - Net Difference Between Projected and Actual Investment | 43,734 |
| - Change of Assumptions | 47,797 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (37,487) |
| Pension Expense/Income | 30,882 |
| Contributions | (15,876) |
| Total Activity in FY 2022 | 137,409 |
| Net Pension Liability as of 2022 | \$137,409 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7889100
 Submission Unit Name: TOWN OF WINAMAC - POLICE DEPARTMENT

Wages: \$222,591 Proportionate Share: 0.0002202

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$142,657 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|---------------------------------------|---------------------------------------|
| Differences Between Expected and Actual Experience | \$72,960 | \$1,991 |
| Net Difference Between Projected and Actual | 45,405 | 0 |
| Change of Assumptions | 60,872 | 11,250 |
| Changes in Proportion and Differences Between | 0 | 38,922 |
| Total | \$179,237 | \$52,163 |

| Pension Expense/(Income) | |
|--|-----------------|
| Proportionate Share of Plan Pension Expense | \$37,729 |
| Specific Liabilities of Individual Employers | \$0 |
| Net Amortization of Deferred Amounts from Changes in | (5,666) |
| Total | \$32,063 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,480

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$11,251 |
| 2024 | 18,961 |
| 2025 | 8,935 |
| 2026 | 61,655 |
| 2027 | 12,874 |
| Thereafter | 13,398 |
| Total | \$127,074 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$427,715 | \$142,657 | (\$87,429) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF WINAMAC - POLICE DEPARTMENT - 7889100

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 70,969 |
| - Net Difference Between Projected and Actual Investment | 45,405 |
| - Change of Assumptions | 49,622 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (38,922) |
| Pension Expense/Income | 32,063 |
| Contributions | (16,480) |
| Total Activity in FY 2022 | 142,657 |
| Net Pension Liability as of 2022 | \$142,657 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7890200
 Submission Unit Name: TOWN OF SHERIDAN-FIRE DEPARTMENT

Wages: \$341,417 Proportionate Share: 0.0003378

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$218,844 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$111,925 | \$3,054 |
| Net Difference Between Projected and Actual | 69,653 | 0 |
| Change of Assumptions | 93,381 | 17,259 |
| Changes in Proportion and Differences Between | 0 | 57,705 |
| Total | \$274,959 | \$78,018 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$57,878 |
| Specific Liabilities of Individual Employers | \$329,786 |
| Net Amortization of Deferred Amounts from Changes in | (8,399) |
| Total | \$379,265 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$357,362

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$17,551 |
| 2024 | 29,378 |
| 2025 | 13,998 |
| 2026 | 94,873 |
| 2027 | 20,041 |
| Thereafter | 21,100 |
| Total | \$196,941 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$656,141 | \$218,844 | (\$134,121) |

1977 Fund Net Pension Liability - Unaudited

TOWN OF SHERIDAN-FIRE DEPARTMENT - 7890200

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 108,871 |
| - Net Difference Between Projected and Actual Investment | 69,653 |
| - Change of Assumptions | 76,122 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (57,705) |
| Pension Expense/Income | 379,265 |
| Contributions | (357,362) |
| Total Activity in FY 2022 | 218,844 |
| Net Pension Liability as of 2022 | \$218,844 |

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2022

Submission Unit #: 7891200
 Submission Unit Name: TRI TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$669,744 Proportionate Share: 0.0006626

| | June 30, 2021 | June 30, 2022 |
|-------------------------------|---------------|---------------|
| Net Pension Liability/(Asset) | \$0 | \$429,267 |

| | Deferred Outflow of Resources - Debit | Deferred Inflow of Resources - Credit |
|--|--|--|
| Differences Between Expected and Actual Experience | \$219,542 | \$5,990 |
| Net Difference Between Projected and Actual | 136,626 | 0 |
| Change of Assumptions | 183,169 | 33,853 |
| Changes in Proportion and Differences Between | 0 | 128,926 |
| Total | \$539,337 | \$168,769 |

| Pension Expense/(Income) | |
|--|------------------|
| Proportionate Share of Plan Pension Expense | \$113,529 |
| Specific Liabilities of Individual Employers | \$39,013 |
| Net Amortization of Deferred Amounts from Changes in | (18,766) |
| Total | \$133,776 |

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,077

| Amortization of Net Deferred Outflows/(Inflows) of | |
|--|------------------|
| 2023 | \$32,136 |
| 2024 | 55,334 |
| 2025 | 25,167 |
| 2026 | 183,804 |
| 2027 | 37,019 |
| Thereafter | 37,108 |
| Total | \$370,568 |

| Discount Rate Sensitivity - Liability/(Asset) | | |
|---|-----------------|---------------------|
| 1% Decrease (5.25%) | Current (6.25%) | 1% Increase (7.25%) |
| \$1,287,030 | \$429,267 | (\$263,081) |

1977 Fund Net Pension Liability - Unaudited

TRI TOWNSHIP FIRE PROTECTION DISTRICT - 7891200

| | |
|---|------------------|
| Net Pension Liability as of 2021 | \$0 |
| Activity in FY 2022 | |
| Deferred Outflow/Inflow of Resources: | |
| - Differences Between Expected and Actual Experience | 213,552 |
| - Net Difference Between Projected and Actual Investment | 136,626 |
| - Change of Assumptions | 149,316 |
| - Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | (128,926) |
| Pension Expense/Income | 133,776 |
| Contributions | (75,077) |
| Total Activity in FY 2022 | 429,267 |
| Net Pension Liability as of 2022 | \$429,267 |