

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$707,797 Proportionate Share: 0.0006515

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$390,525	\$667,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$219,253	\$1,337
Net Difference Between Projected and Actual	273,585	0
Change of Assumptions	150,254	9,880
Changes in Proportion and Differences Between	2,624	8,508
Total	\$645,716	\$19,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,136
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,281)
Total	\$228,855

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,748

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$115,027
2025	85,539
2026	241,523
2027	97,153
2028	58,226
Thereafter	28,523
Total	\$625,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,555,156	\$667,417	(\$49,325)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

Net Pension Liability as of 2022	\$390,525
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,637
- Net Difference Between Projected and Actual Investment	149,290
- Change of Assumptions	4,534
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,676)
Pension Expense/Income	228,855
Contributions	(125,748)
Total Activity in FY 2023	276,892
Net Pension Liability as of 2023	\$667,417

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$719,605 Proportionate Share: 0.0006623

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$401,733	\$678,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$222,888	\$1,359
Net Difference Between Projected and Actual	278,120	0
Change of Assumptions	152,745	10,044
Changes in Proportion and Differences Between	2,579	5,428
Total	\$656,332	\$16,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(708)
Total	\$233,243

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,750

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$117,559
2025	87,520
2026	246,138
2027	99,396
2028	59,552
Thereafter	29,336
Total	\$639,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,580,936	\$678,480	(\$50,142)

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

Net Pension Liability as of 2022	\$401,733
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,675
- Net Difference Between Projected and Actual Investment	150,257
- Change of Assumptions	2,963
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,641)
Pension Expense/Income	233,243
Contributions	(127,750)
Total Activity in FY 2023	276,747
Net Pension Liability as of 2023	\$678,480

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,069,534 Proportionate Share: 0.0055864

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,682,908	\$5,722,880

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,880,023	\$11,466
Net Difference Between Projected and Actual	2,345,900	0
Change of Assumptions	1,288,382	84,718
Changes in Proportion and Differences Between	27,459	26,620
Total	\$5,541,764	\$122,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,973,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,421)
Total	\$1,967,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,077,545

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$993,498
2025	740,369
2026	2,078,607
2027	839,889
2028	506,277
Thereafter	260,320
Total	\$5,418,960

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,334,956	\$5,722,880	(\$422,943)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

Net Pension Liability as of 2022	\$3,682,908
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,380
- Net Difference Between Projected and Actual Investment	1,173,713
- Change of Assumptions	(77,397)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,898
Pension Expense/Income	1,967,923
Contributions	(1,077,545)
Total Activity in FY 2023	2,039,972
Net Pension Liability as of 2023	\$5,722,880

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,309,665 Proportionate Share: 0.0058074

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,916,847	\$5,949,279

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,954,397	\$11,919
Net Difference Between Projected and Actual	2,438,705	0
Change of Assumptions	1,339,351	88,070
Changes in Proportion and Differences Between	28,114	34,886
Total	\$5,760,567	\$134,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,051,410
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,789)
Total	\$2,035,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,119,858

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,028,629
2025	767,601
2026	2,159,019
2027	872,128
2028	526,042
Thereafter	272,273
Total	\$5,625,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,862,492	\$5,949,279	(\$439,675)

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

Net Pension Liability as of 2022	\$3,916,847
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,078)
- Net Difference Between Projected and Actual Investment	1,192,061
- Change of Assumptions	(111,153)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,839
Pension Expense/Income	2,035,621
Contributions	(1,119,858)
Total Activity in FY 2023	2,032,432
Net Pension Liability as of 2023	\$5,949,279

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,260,376 Proportionate Share: 0.0011600

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$687,436	\$1,188,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,381	\$2,381
Net Difference Between Projected and Actual	487,119	0
Change of Assumptions	267,529	17,591
Changes in Proportion and Differences Between	6,804	12,559
Total	\$1,151,833	\$32,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$409,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,136)
Total	\$408,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$223,856

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$205,649
2025	152,953
2026	430,747
2027	173,709
2028	104,537
Thereafter	51,707
Total	\$1,119,302

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,768,966	\$1,188,340	(\$87,823)

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

Net Pension Liability as of 2022	\$687,436
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,014
- Net Difference Between Projected and Actual Investment	268,324
- Change of Assumptions	10,821
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,022)
Pension Expense/Income	408,623
Contributions	(223,856)
Total Activity in FY 2023	500,904
Net Pension Liability as of 2023	\$1,188,340

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$789,400 Proportionate Share: 0.0007266

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$447,083	\$744,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,527	\$1,491
Net Difference Between Projected and Actual	305,122	0
Change of Assumptions	167,575	11,019
Changes in Proportion and Differences Between	6,520	23,094
Total	\$723,744	\$35,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,250)
Total	\$252,415

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$140,148

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,224
2025	92,143
2026	266,103
2027	106,720
2028	65,856
Thereafter	32,094
Total	\$688,140

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,734,423	\$744,351	(\$55,010)

1977 Fund Net Pension Liability - Unaudited

ANGOLA-FIRE DEPT - 7702200

Net Pension Liability as of 2022	\$447,083
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,621
- Net Difference Between Projected and Actual Investment	162,826
- Change of Assumptions	1,043
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	511
Pension Expense/Income	252,415
Contributions	(140,148)
Total Activity in FY 2023	297,268
Net Pension Liability as of 2023	\$744,351

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$352,664 Proportionate Share: 0.0003246

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$154,318	\$332,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,239	\$666
Net Difference Between Projected and Actual	136,309	0
Change of Assumptions	74,862	4,923
Changes in Proportion and Differences Between	10,152	8,244
Total	\$330,562	\$13,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,419
Total	\$116,081

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,667

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$58,678
2025	43,862
2026	121,569
2027	49,609
2028	29,316
Thereafter	13,695
Total	\$316,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$774,833	\$332,530	(\$24,575)

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

Net Pension Liability as of 2022	\$154,318
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,802
- Net Difference Between Projected and Actual Investment	87,193
- Change of Assumptions	16,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,458)
Pension Expense/Income	116,081
Contributions	(62,667)
Total Activity in FY 2023	178,212
Net Pension Liability as of 2023	\$332,530

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,642,286 Proportionate Share: 0.0015116

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$897,145	\$1,548,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$508,707	\$3,103
Net Difference Between Projected and Actual	634,767	0
Change of Assumptions	348,618	22,924
Changes in Proportion and Differences Between	4,967	23,050
Total	\$1,497,059	\$49,077

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$533,959
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,418)
Total	\$530,541

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$291,948

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$266,303
2025	197,439
2026	559,283
2027	224,419
2028	134,657
Thereafter	65,881
Total	\$1,447,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,608,249	\$1,548,530	(\$114,442)

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

Net Pension Liability as of 2022	\$897,145
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,291
- Net Difference Between Projected and Actual Investment	349,226
- Change of Assumptions	13,631
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,356)
Pension Expense/Income	530,541
Contributions	(291,948)
Total Activity in FY 2023	651,385
Net Pension Liability as of 2023	\$1,548,530

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,470,141 Proportionate Share: 0.0013531

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$807,677	\$1,386,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$455,366	\$2,777
Net Difference Between Projected and Actual	568,208	0
Change of Assumptions	312,063	20,520
Changes in Proportion and Differences Between	3,366	16,353
Total	\$1,339,003	\$39,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$477,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,266)
Total	\$475,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$261,224

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$239,065
2025	177,511
2026	501,525
2027	201,812
2028	120,402
Thereafter	59,038
Total	\$1,299,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,229,903	\$1,386,157	(\$102,442)

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

Net Pension Liability as of 2022	\$807,677
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,786
- Net Difference Between Projected and Actual Investment	311,143
- Change of Assumptions	10,601
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,530)
Pension Expense/Income	475,704
Contributions	(261,224)
Total Activity in FY 2023	578,480
Net Pension Liability as of 2023	\$1,386,157

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$566,089 Proportionate Share: 0.0005210

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$411,256	\$533,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$175,335	\$1,069
Net Difference Between Projected and Actual	218,784	0
Change of Assumptions	120,157	7,901
Changes in Proportion and Differences Between	12,016	11,753
Total	\$526,292	\$20,723

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(242)
Total	\$183,796

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,551

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$92,603
2025	68,841
2026	193,658
2027	78,196
2028	47,054
Thereafter	25,217
Total	\$505,569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,243,647	\$533,728	(\$39,445)

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

Net Pension Liability as of 2022	\$411,256
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,326)
- Net Difference Between Projected and Actual Investment	87,890
- Change of Assumptions	(30,795)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,458
Pension Expense/Income	183,796
Contributions	(100,551)
Total Activity in FY 2023	122,472
Net Pension Liability as of 2023	\$533,728

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$760,719 Proportionate Share: 0.0007002

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$471,118	\$717,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235,642	\$1,437
Net Difference Between Projected and Actual	294,035	0
Change of Assumptions	161,486	10,619
Changes in Proportion and Differences Between	5,340	2,998
Total	\$696,503	\$15,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$247,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(16)
Total	\$247,323

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$135,064

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,000
2025	93,449
2026	260,889
2027	105,740
2028	63,448
Thereafter	32,923
Total	\$681,449

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,671,405	\$717,306	(\$53,012)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

Net Pension Liability as of 2022	\$471,118
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(167)
- Net Difference Between Projected and Actual Investment	144,089
- Change of Assumptions	(13,006)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,013
Pension Expense/Income	247,323
Contributions	(135,064)
Total Activity in FY 2023	246,188
Net Pension Liability as of 2023	\$717,306

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$458,984 Proportionate Share: 0.0004224

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$246,896	\$432,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$142,153	\$867
Net Difference Between Projected and Actual	177,379	0
Change of Assumptions	97,417	6,406
Changes in Proportion and Differences Between	5,080	13,773
Total	\$422,029	\$21,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,286)
Total	\$147,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,556

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$73,784
2025	54,509
2026	155,607
2027	62,164
2028	37,387
Thereafter	17,532
Total	\$400,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,008,285	\$432,720	(\$31,980)

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

Net Pension Liability as of 2022	\$246,896
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,460
- Net Difference Between Projected and Actual Investment	98,797
- Change of Assumptions	5,131
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,931)
Pension Expense/Income	147,923
Contributions	(81,556)
Total Activity in FY 2023	185,824
Net Pension Liability as of 2023	\$432,720

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,867,169 Proportionate Share: 0.0017185

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,037,146	\$1,760,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$578,337	\$3,527
Net Difference Between Projected and Actual	721,651	0
Change of Assumptions	396,335	26,061
Changes in Proportion and Differences Between	5,782	19,972
Total	\$1,702,105	\$49,560

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,713)
Total	\$604,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$331,335

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$303,432
2025	225,289
2026	636,813
2027	256,260
2028	153,871
Thereafter	76,880
Total	\$1,652,545

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,102,127	\$1,760,484	(\$130,107)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

Net Pension Liability as of 2022	\$1,037,146
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,850
- Net Difference Between Projected and Actual Investment	391,551
- Change of Assumptions	9,514
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,573)
Pension Expense/Income	604,331
Contributions	(331,335)
Total Activity in FY 2023	723,338
Net Pension Liability as of 2023	\$1,760,484

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,149,570 Proportionate Share: 0.0019785

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,235,324	\$2,026,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$665,836	\$4,061
Net Difference Between Projected and Actual	830,833	0
Change of Assumptions	456,298	30,004
Changes in Proportion and Differences Between	6,550	11,944
Total	\$1,959,517	\$46,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$698,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,842)
Total	\$697,045

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$381,454

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$351,542
2025	261,638
2026	735,341
2027	296,791
2028	178,541
Thereafter	89,655
Total	\$1,913,508

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,722,757	\$2,026,836	(\$149,791)

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

Net Pension Liability as of 2022	\$1,235,324
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,225
- Net Difference Between Projected and Actual Investment	437,657
- Change of Assumptions	(3,400)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,561)
Pension Expense/Income	697,045
Contributions	(381,454)
Total Activity in FY 2023	791,512
Net Pension Liability as of 2023	\$2,026,836

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,030,246 Proportionate Share: 0.0027890

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,671,458	\$2,857,137

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$938,598	\$5,724
Net Difference Between Projected and Actual	1,171,186	0
Change of Assumptions	643,222	42,295
Changes in Proportion and Differences Between	11,972	25,969
Total	\$2,764,978	\$73,988

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$985,188
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,691)
Total	\$982,497

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$537,578

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$494,826
2025	367,632
2026	1,035,488
2027	417,856
2028	251,263
Thereafter	123,925
Total	\$2,690,990

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,657,452	\$2,857,137	(\$211,154)

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

Net Pension Liability as of 2022	\$1,671,458
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	101,356
- Net Difference Between Projected and Actual Investment	639,199
- Change of Assumptions	19,528
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,323)
Pension Expense/Income	982,497
Contributions	(537,578)
Total Activity in FY 2023	1,185,679
Net Pension Liability as of 2023	\$2,857,137

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	193,220	8,611
Total	\$193,220	\$8,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	30,092
Total	\$30,092

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,221
2025	31,093
2026	31,032
2027	31,166
2028	31,786
Thereafter	28,311
Total	\$184,609

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 2022	\$0
Activity in FY 2023	
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	(30,092)
Pension Expense/Income	30,092
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$411,087 Proportionate Share: 0.0003784

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$229,793	\$387,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,345	\$777
Net Difference Between Projected and Actual	158,902	0
Change of Assumptions	87,270	5,738
Changes in Proportion and Differences Between	6,095	2,312
Total	\$379,612	\$8,827

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	848
Total	\$134,514

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,998

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$68,328
2025	51,043
2026	141,608
2027	57,768
2028	34,770
Thereafter	17,268
Total	\$370,785

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$903,256	\$387,645	(\$28,648)

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

Net Pension Liability as of 2022	\$229,793
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,251
- Net Difference Between Projected and Actual Investment	85,764
- Change of Assumptions	1,601
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,280)
Pension Expense/Income	134,514
Contributions	(72,998)
Total Activity in FY 2023	157,852
Net Pension Liability as of 2023	\$387,645

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between	1,182	11,733
Total	\$1,182	\$11,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,343)
Total	(\$2,343)

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$2,276)
2025	(2,493)
2026	(2,304)
2027	(2,365)
2028	(1,077)
Thereafter	(36)
Total	(\$10,551)

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 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,343
Pension Expense/Income	(2,343)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,740,818 Proportionate Share: 0.0052838

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,462,444	\$5,412,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,778,187	\$10,845
Net Difference Between Projected and Actual	2,218,829	0
Change of Assumptions	1,218,594	80,129
Changes in Proportion and Differences Between	36,111	31,947
Total	\$5,251,721	\$122,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,866,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,286)
Total	\$1,865,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,019,921

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$938,887
2025	701,223
2026	1,966,446
2027	795,133
2028	479,565
Thereafter	247,546
Total	\$5,128,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,612,638	\$5,412,887	(\$400,033)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

Net Pension Liability as of 2022	\$3,462,444
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,842
- Net Difference Between Projected and Actual Investment	1,116,811
- Change of Assumptions	(65,910)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,454
Pension Expense/Income	1,865,167
Contributions	(1,019,921)
Total Activity in FY 2023	1,950,443
Net Pension Liability as of 2023	\$5,412,887

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,881,285 Proportionate Share: 0.0063335

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,410,446	\$6,488,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,131,449	\$12,999
Net Difference Between Projected and Actual	2,659,630	0
Change of Assumptions	1,460,684	96,048
Changes in Proportion and Differences Between	67,524	46,231
Total	\$6,319,287	\$155,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,237,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(726)
Total	\$2,236,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,220,688

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,128,343
2025	842,317
2026	2,359,256
2027	955,566
2028	578,690
Thereafter	299,837
Total	\$6,164,009

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,118,313	\$6,488,232	(\$479,506)

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

Net Pension Liability as of 2022	\$4,410,446
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(75,663)
- Net Difference Between Projected and Actual Investment	1,255,885
- Change of Assumptions	(169,491)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,219
Pension Expense/Income	2,236,524
Contributions	(1,220,688)
Total Activity in FY 2023	2,077,786
Net Pension Liability as of 2023	\$6,488,232

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,246,554 Proportionate Share: 0.0011473

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$742,438	\$1,175,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$386,107	\$2,355
Net Difference Between Projected and Actual	481,786	0
Change of Assumptions	264,600	17,399
Changes in Proportion and Differences Between	12,580	1,765
Total	\$1,145,073	\$21,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$405,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,186
Total	\$407,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,536

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$206,806
2025	154,869
2026	429,504
2027	175,129
2028	104,140
Thereafter	53,106
Total	\$1,123,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,738,650	\$1,175,329	(\$86,861)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

Net Pension Liability as of 2022	\$742,438
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,403
- Net Difference Between Projected and Actual Investment	245,485
- Change of Assumptions	(11,048)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,872)
Pension Expense/Income	407,459
Contributions	(221,536)
Total Activity in FY 2023	432,891
Net Pension Liability as of 2023	\$1,175,329

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$842,063 Proportionate Share: 0.0007750

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$356,707	\$793,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,815	\$1,591
Net Difference Between Projected and Actual	325,446	0
Change of Assumptions	178,737	11,753
Changes in Proportion and Differences Between	2,639	26,361
Total	\$767,637	\$39,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,127)
Total	\$270,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$149,475

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$134,688
2025	99,317
2026	284,866
2027	113,214
2028	66,279
Thereafter	29,568
Total	\$727,932

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,849,955	\$793,934	(\$58,675)

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

Net Pension Liability as of 2022	\$356,707
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,769
- Net Difference Between Projected and Actual Investment	211,914
- Change of Assumptions	42,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,523)
Pension Expense/Income	270,635
Contributions	(149,475)
Total Activity in FY 2023	437,227
Net Pension Liability as of 2023	\$793,934

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,011,648 Proportionate Share: 0.0009311

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$514,330	\$953,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$313,348	\$1,911
Net Difference Between Projected and Actual	390,997	0
Change of Assumptions	214,738	14,120
Changes in Proportion and Differences Between	6,679	14,355
Total	\$925,762	\$30,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	909
Total	\$329,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$179,487

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$164,913
2025	122,751
2026	345,604
2027	139,276
2028	83,244
Thereafter	39,588
Total	\$895,376

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,222,572	\$953,847	(\$70,493)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

Net Pension Liability as of 2022	\$514,330
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,568
- Net Difference Between Projected and Actual Investment	227,297
- Change of Assumptions	21,714
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,386)
Pension Expense/Income	329,811
Contributions	(179,487)
Total Activity in FY 2023	439,517
Net Pension Liability as of 2023	\$953,847

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$958,428 Proportionate Share: 0.0008821

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$477,661	\$903,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$296,858	\$1,810
Net Difference Between Projected and Actual	370,421	0
Change of Assumptions	203,437	13,377
Changes in Proportion and Differences Between	2,005	16,617
Total	\$872,721	\$31,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,866)
Total	\$308,728

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,032

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$154,762
2025	114,819
2026	326,040
2027	130,611
2028	77,795
Thereafter	36,890
Total	\$840,917

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,105,607	\$903,650	(\$66,783)

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

Net Pension Liability as of 2022	\$477,661
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,420
- Net Difference Between Projected and Actual Investment	218,392
- Change of Assumptions	23,911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,430)
Pension Expense/Income	308,728
Contributions	(170,032)
Total Activity in FY 2023	425,989
Net Pension Liability as of 2023	\$903,650

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$716,294 Proportionate Share: 0.0006593

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$436,976	\$675,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$221,878	\$1,353
Net Difference Between Projected and Actual	276,860	0
Change of Assumptions	152,053	9,998
Changes in Proportion and Differences Between	3,393	6,585
Total	\$654,184	\$17,936

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$232,892
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(776)
Total	\$232,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$127,250

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$116,989
2025	86,623
2026	244,411
2027	98,291
2028	59,142
Thereafter	30,792
Total	\$636,248

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,573,775	\$675,407	(\$49,915)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

Net Pension Liability as of 2022	\$436,976
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,138
- Net Difference Between Projected and Actual Investment	137,780
- Change of Assumptions	(9,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,590
Pension Expense/Income	232,116
Contributions	(127,250)
Total Activity in FY 2023	238,431
Net Pension Liability as of 2023	\$675,407

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$746,418 Proportionate Share: 0.0006870

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$436,976	\$703,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,200	\$1,410
Net Difference Between Projected and Actual	288,492	0
Change of Assumptions	158,442	10,418
Changes in Proportion and Differences Between	4,932	4,421
Total	\$683,066	\$16,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	239
Total	\$242,915

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,543

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,597
2025	91,049
2026	255,597
2027	103,331
2028	62,357
Thereafter	31,886
Total	\$666,817

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,639,896	\$703,784	(\$52,012)

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

Net Pension Liability as of 2022	\$436,976
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,403
- Net Difference Between Projected and Actual Investment	149,412
- Change of Assumptions	(3,974)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,405)
Pension Expense/Income	242,915
Contributions	(132,543)
Total Activity in FY 2023	266,808
Net Pension Liability as of 2023	\$703,784

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$783,187 Proportionate Share: 0.0007208

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$492,756	\$738,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$242,575	\$1,479
Net Difference Between Projected and Actual	302,686	0
Change of Assumptions	166,237	10,931
Changes in Proportion and Differences Between	7,844	2,602
Total	\$719,342	\$15,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	277
Total	\$254,893

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$139,112

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$129,299
2025	96,776
2026	268,784
2027	109,037
2028	66,063
Thereafter	34,371
Total	\$704,330

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,720,578	\$738,410	(\$54,571)

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

Net Pension Liability as of 2022	\$492,756
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,041)
- Net Difference Between Projected and Actual Investment	145,853
- Change of Assumptions	(16,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,155
Pension Expense/Income	254,893
Contributions	(139,112)
Total Activity in FY 2023	245,654
Net Pension Liability as of 2023	\$738,410

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,742,390 Proportionate Share: 0.0034445

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,247,722	\$3,528,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,159,197	\$7,070
Net Difference Between Projected and Actual	1,446,451	0
Change of Assumptions	794,399	52,236
Changes in Proportion and Differences Between	37,674	10,131
Total	\$3,437,721	\$69,437

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,216,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,304
Total	\$1,225,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$664,465

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$621,312
2025	463,162
2026	1,285,402
2027	523,124
2028	314,360
Thereafter	160,924
Total	\$3,368,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,222,157	\$3,528,652	(\$260,781)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

Net Pension Liability as of 2022	\$2,247,722
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,928
- Net Difference Between Projected and Actual Investment	731,052
- Change of Assumptions	(39,684)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,943)
Pension Expense/Income	1,225,042
Contributions	(664,465)
Total Activity in FY 2023	1,280,930
Net Pension Liability as of 2023	\$3,528,652

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,094,382 Proportionate Share: 0.0046889

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,108,393	\$4,803,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,577,982	\$9,624
Net Difference Between Projected and Actual	1,969,012	0
Change of Assumptions	1,081,393	71,108
Changes in Proportion and Differences Between	31,431	39,159
Total	\$4,659,818	\$119,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,656,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,761)
Total	\$1,650,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$904,491

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$832,366
2025	619,978
2026	1,739,061
2027	701,731
2028	427,013
Thereafter	219,778
Total	\$4,539,927

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,192,588	\$4,803,453	(\$354,994)

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

Net Pension Liability as of 2022	\$3,108,393
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,992
- Net Difference Between Projected and Actual Investment	979,681
- Change of Assumptions	(70,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,266
Pension Expense/Income	1,650,549
Contributions	(904,491)
Total Activity in FY 2023	1,695,060
Net Pension Liability as of 2023	\$4,803,453

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$373,698 Proportionate Share: 0.0003440

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$230,376	\$352,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,768	\$706
Net Difference Between Projected and Actual	144,456	0
Change of Assumptions	79,336	5,217
Changes in Proportion and Differences Between	6,594	1,472
Total	\$346,154	\$7,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	658
Total	\$122,173

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,349

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$62,250
2025	46,569
2026	129,016
2027	52,740
2028	32,094
Thereafter	16,090
Total	\$338,759

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$821,142	\$352,404	(\$26,044)

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

Net Pension Liability as of 2022	\$230,376
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	455
- Net Difference Between Projected and Actual Investment	71,132
- Change of Assumptions	(6,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	632
Pension Expense/Income	122,173
Contributions	(66,349)
Total Activity in FY 2023	122,028
Net Pension Liability as of 2023	\$352,404

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$100,861 Proportionate Share: 0.0000928

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$65,239	\$95,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,231	\$190
Net Difference Between Projected and Actual	38,970	0
Change of Assumptions	21,402	1,407
Changes in Proportion and Differences Between	1,075	6,036
Total	\$92,678	\$7,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(896)
Total	\$31,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,907

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,557
2025	11,328
2026	33,583
2027	13,048
2028	7,653
Thereafter	3,876
Total	\$85,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$221,517	\$95,067	(\$7,026)

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

Net Pension Liability as of 2022	\$65,239
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,414)
- Net Difference Between Projected and Actual Investment	18,206
- Change of Assumptions	(2,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,755
Pension Expense/Income	31,885
Contributions	(17,907)
Total Activity in FY 2023	29,828
Net Pension Liability as of 2023	\$95,067

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$12,222,581 Proportionate Share: 0.0112496

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,009,627	\$11,524,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,785,892	\$23,089
Net Difference Between Projected and Actual	4,724,051	0
Change of Assumptions	2,594,476	170,601
Changes in Proportion and Differences Between	55,812	75,787
Total	\$11,160,231	\$269,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,973,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,465)
Total	\$3,970,352

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,169,531

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,003,166
2025	1,490,657
2026	4,182,033
2027	1,693,761
2028	1,015,441
Thereafter	505,696
Total	\$10,890,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,853,237	\$11,524,436	(\$851,701)

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

Net Pension Liability as of 2022	\$7,009,627
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275,647
- Net Difference Between Projected and Actual Investment	2,493,045
- Change of Assumptions	(14,351)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,353)
Pension Expense/Income	3,970,352
Contributions	(2,169,531)
Total Activity in FY 2023	4,514,809
Net Pension Liability as of 2023	\$11,524,436

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$15,096,787 Proportionate Share: 0.0138950

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$8,841,169	\$14,234,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,676,163	\$28,519
Net Difference Between Projected and Actual	5,834,935	0
Change of Assumptions	3,204,580	210,719
Changes in Proportion and Differences Between	99,497	58,437
Total	\$13,815,175	\$297,675

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,908,280
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,817
Total	\$4,911,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,679,355

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,484,582
2025	1,852,809
2026	5,176,772
2027	2,102,732
2028	1,266,260
Thereafter	634,345
Total	\$13,517,500

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,167,910	\$14,234,466	(\$1,051,982)

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

Net Pension Liability as of 2022	\$8,841,169
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	249,331
- Net Difference Between Projected and Actual Investment	3,020,990
- Change of Assumptions	(81,447)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,319)
Pension Expense/Income	4,911,097
Contributions	(2,679,355)
Total Activity in FY 2023	5,393,297
Net Pension Liability as of 2023	\$14,234,466

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,789,865 Proportionate Share: 0.0016474

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,106,725	\$1,687,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$554,409	\$3,381
Net Difference Between Projected and Actual	691,794	0
Change of Assumptions	379,937	24,983
Changes in Proportion and Differences Between	17,350	8,511
Total	\$1,643,490	\$36,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$581,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,314
Total	\$586,243

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$317,791

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$297,041
2025	219,634
2026	614,047
2027	249,097
2028	150,370
Thereafter	76,426
Total	\$1,606,615

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,932,408	\$1,687,647	(\$124,724)

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

Net Pension Liability as of 2022	\$1,106,725
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	453
- Net Difference Between Projected and Actual Investment	339,548
- Change of Assumptions	(30,009)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,478
Pension Expense/Income	586,243
Contributions	(317,791)
Total Activity in FY 2023	580,922
Net Pension Liability as of 2023	\$1,687,647

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$698,622 Proportionate Share: 0.0006430

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$392,987	\$658,709

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$216,392	\$1,320
Net Difference Between Projected and Actual	270,015	0
Change of Assumptions	148,294	9,751
Changes in Proportion and Differences Between	8,607	30,568
Total	\$643,308	\$41,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,343)
Total	\$221,791

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,084

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$109,231
2025	79,956
2026	233,900
2027	93,484
2028	57,478
Thereafter	27,620
Total	\$601,669

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,534,866	\$658,709	(\$48,681)

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-FIRE DEPT - 7720200

Net Pension Liability as of 2022	\$392,987
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,569
- Net Difference Between Projected and Actual Investment	144,936
- Change of Assumptions	1,847
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,663
Pension Expense/Income	221,791
Contributions	(124,084)
Total Activity in FY 2023	265,722
Net Pension Liability as of 2023	\$658,709

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$988,952 Proportionate Share: 0.0009102

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$569,591	\$932,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306,315	\$1,868
Net Difference Between Projected and Actual	382,221	0
Change of Assumptions	209,918	13,803
Changes in Proportion and Differences Between	7,247	8,402
Total	\$905,701	\$24,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(532)
Total	\$320,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,554

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$161,457
2025	120,748
2026	338,404
2027	136,801
2028	82,955
Thereafter	41,263
Total	\$881,628

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,172,683	\$932,437	(\$68,911)

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

Net Pension Liability as of 2022	\$569,591
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,086
- Net Difference Between Projected and Actual Investment	200,933
- Change of Assumptions	(2,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,595)
Pension Expense/Income	320,988
Contributions	(175,554)
Total Activity in FY 2023	362,846
Net Pension Liability as of 2023	\$932,437

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,091,053 Proportionate Share: 0.0019246

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,266,939	\$1,971,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$647,697	\$3,950
Net Difference Between Projected and Actual	808,198	0
Change of Assumptions	443,867	29,187
Changes in Proportion and Differences Between	31,483	8,772
Total	\$1,931,245	\$41,909

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,212
Total	\$683,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$371,309

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$347,069
2025	260,009
2026	720,327
2027	294,689
2028	177,284
Thereafter	89,958
Total	\$1,889,336

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,594,096	\$1,971,619	(\$145,710)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

Net Pension Liability as of 2022	\$1,266,939
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,469
- Net Difference Between Projected and Actual Investment	404,960
- Change of Assumptions	(26,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	513
Pension Expense/Income	683,059
Contributions	(371,309)
Total Activity in FY 2023	704,680
Net Pension Liability as of 2023	\$1,971,619

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,250,612 Proportionate Share: 0.0011511

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$786,946	\$1,179,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$387,386	\$2,363
Net Difference Between Projected and Actual	483,382	0
Change of Assumptions	265,476	17,457
Changes in Proportion and Differences Between	24,715	5,448
Total	\$1,160,959	\$25,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$406,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,065
Total	\$409,680

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,996

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$208,831
2025	156,609
2026	431,625
2027	176,994
2028	106,194
Thereafter	55,438
Total	\$1,135,691

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,747,721	\$1,179,222	(\$87,149)

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

Net Pension Liability as of 2022	\$786,946
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,468)
- Net Difference Between Projected and Actual Investment	232,915
- Change of Assumptions	(25,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,856
Pension Expense/Income	409,680
Contributions	(221,996)
Total Activity in FY 2023	392,276
Net Pension Liability as of 2023	\$1,179,222

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,497,083 Proportionate Share: 0.0032187

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,106,879	\$3,297,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,083,207	\$6,606
Net Difference Between Projected and Actual	1,351,630	0
Change of Assumptions	742,323	48,812
Changes in Proportion and Differences Between	19,924	10,147
Total	\$3,197,084	\$65,565

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,136,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,584
Total	\$1,140,560

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$620,513

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$576,060
2025	428,476
2026	1,199,055
2027	486,002
2028	291,697
Thereafter	150,229
Total	\$3,131,519

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,683,163	\$3,297,335	(\$243,686)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

Net Pension Liability as of 2022	\$2,106,879
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,469
- Net Difference Between Projected and Actual Investment	681,058
- Change of Assumptions	(39,345)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227
Pension Expense/Income	1,140,560
Contributions	(620,513)
Total Activity in FY 2023	1,190,456
Net Pension Liability as of 2023	\$3,297,335

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,182,372 Proportionate Share: 0.0029290

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,766,886	\$3,000,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$985,713	\$6,012
Net Difference Between Projected and Actual	1,229,977	0
Change of Assumptions	675,510	44,419
Changes in Proportion and Differences Between	2,656	42,075
Total	\$2,893,856	\$92,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,034,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,737)
Total	\$1,026,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$564,863

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$514,975
2025	382,091
2026	1,083,169
2027	434,438
2028	259,046
Thereafter	127,631
Total	\$2,801,350

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,991,638	\$3,000,558	(\$221,753)

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

Net Pension Liability as of 2022	\$1,766,886
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,709
- Net Difference Between Projected and Actual Investment	667,617
- Change of Assumptions	16,498
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,194)
Pension Expense/Income	1,026,905
Contributions	(564,863)
Total Activity in FY 2023	1,233,672
Net Pension Liability as of 2023	\$3,000,558

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$304,225 Proportionate Share: 0.0002800

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$185,739	\$286,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,230	\$575
Net Difference Between Projected and Actual	117,581	0
Change of Assumptions	64,576	4,246
Changes in Proportion and Differences Between	1,925	776
Total	\$278,312	\$5,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	268
Total	\$99,175

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,984

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$50,724
2025	37,252
2026	104,240
2027	42,179
2028	25,279
Thereafter	13,041
Total	\$272,715

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$668,371	\$286,841	(\$21,199)

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

Net Pension Liability as of 2022	\$185,739
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,253
- Net Difference Between Projected and Actual Investment	58,464
- Change of Assumptions	(4,277)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	471
Pension Expense/Income	99,175
Contributions	(53,984)
Total Activity in FY 2023	101,102
Net Pension Liability as of 2023	\$286,841

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$88,456 Proportionate Share: 0.0000814

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$68,154	\$83,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,394	\$167
Net Difference Between Projected and Actual	34,182	0
Change of Assumptions	18,773	1,234
Changes in Proportion and Differences Between	3,735	744
Total	\$84,084	\$2,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,754
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	272
Total	\$29,026

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,728

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$14,866
2025	11,231
2026	30,706
2027	12,732
2028	7,941
Thereafter	4,463
Total	\$81,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$194,305	\$83,389	(\$6,163)

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

Net Pension Liability as of 2022	\$68,154
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,678)
- Net Difference Between Projected and Actual Investment	12,490
- Change of Assumptions	(6,167)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,292
Pension Expense/Income	29,026
Contributions	(15,728)
Total Activity in FY 2023	15,235
Net Pension Liability as of 2023	\$83,389

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,253,816 Proportionate Share: 0.0011540

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$799,773	\$1,182,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$388,362	\$2,369
Net Difference Between Projected and Actual	484,600	0
Change of Assumptions	266,145	17,501
Changes in Proportion and Differences Between	19,223	907
Total	\$1,158,330	\$20,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$407,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,425
Total	\$412,065

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$222,117

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$209,361
2025	156,492
2026	433,038
2027	177,270
2028	106,431
Thereafter	54,961
Total	\$1,137,553

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,754,643	\$1,182,193	(\$87,369)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

Net Pension Liability as of 2022	\$799,773
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,879)
- Net Difference Between Projected and Actual Investment	230,050
- Change of Assumptions	(29,549)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,850
Pension Expense/Income	412,065
Contributions	(222,117)
Total Activity in FY 2023	382,420
Net Pension Liability as of 2023	\$1,182,193

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$733,053 Proportionate Share: 0.0006747

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$391,238	\$691,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,061	\$1,385
Net Difference Between Projected and Actual	283,327	0
Change of Assumptions	155,605	10,232
Changes in Proportion and Differences Between	9,092	8,705
Total	\$675,085	\$20,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,412
Total	\$239,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$130,092

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$120,925
2025	89,831
2026	251,295
2027	101,882
2028	60,746
Thereafter	30,084
Total	\$654,763

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,610,535	\$691,183	(\$51,081)

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

Net Pension Liability as of 2022	\$391,238
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,042
- Net Difference Between Projected and Actual Investment	158,805
- Change of Assumptions	9,285
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,839)
Pension Expense/Income	239,744
Contributions	(130,092)
Total Activity in FY 2023	299,945
Net Pension Liability as of 2023	\$691,183

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$5,876,237 Proportionate Share: 0.0054085

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,514,985	\$5,540,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,820,153	\$11,101
Net Difference Between Projected and Actual	2,271,194	0
Change of Assumptions	1,247,353	82,020
Changes in Proportion and Differences Between	44,615	16,920
Total	\$5,383,315	\$110,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,910,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,232
Total	\$1,919,734

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,043,773

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$970,203
2025	722,929
2026	2,017,214
2027	819,324
2028	491,263
Thereafter	252,341
Total	\$5,273,274

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,910,302	\$5,540,634	(\$409,474)

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

Net Pension Liability as of 2022	\$3,514,985
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,414
- Net Difference Between Projected and Actual Investment	1,152,453
- Change of Assumptions	(57,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,862)
Pension Expense/Income	1,919,734
Contributions	(1,043,773)
Total Activity in FY 2023	2,025,649
Net Pension Liability as of 2023	\$5,540,634

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$6,426,759 Proportionate Share: 0.0059152

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,945,223	\$6,059,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,990,676	\$12,141
Net Difference Between Projected and Actual	2,483,973	0
Change of Assumptions	1,364,213	89,705
Changes in Proportion and Differences Between	58,776	4,305
Total	\$5,897,638	\$106,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,089,489
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,400
Total	\$2,098,889

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,141,206

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,063,675
2025	794,810
2026	2,210,287
2027	899,834
2028	542,449
Thereafter	280,432
Total	\$5,791,487

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,119,815	\$6,059,713	(\$447,836)

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

Net Pension Liability as of 2022	\$3,945,223
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,862
- Net Difference Between Projected and Actual Investment	1,228,297
- Change of Assumptions	(97,797)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,445
Pension Expense/Income	2,098,889
Contributions	(1,141,206)
Total Activity in FY 2023	2,114,490
Net Pension Liability as of 2023	\$6,059,713

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,202,388 Proportionate Share: 0.0011067

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$753,516	\$1,133,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$372,444	\$2,271
Net Difference Between Projected and Actual	464,737	0
Change of Assumptions	255,236	16,783
Changes in Proportion and Differences Between	18,009	7,374
Total	\$1,110,426	\$26,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$390,931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(485)
Total	\$390,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$213,457

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$197,772
2025	148,933
2026	413,465
2027	168,169
2028	101,968
Thereafter	53,691
Total	\$1,083,998

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,641,736	\$1,133,738	(\$83,788)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

Net Pension Liability as of 2022	\$753,516
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,687)
- Net Difference Between Projected and Actual Investment	224,910
- Change of Assumptions	(23,650)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,660
Pension Expense/Income	390,446
Contributions	(213,457)
Total Activity in FY 2023	380,222
Net Pension Liability as of 2023	\$1,133,738

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,435,225 Proportionate Share: 0.0013210

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$884,512	\$1,353,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444,564	\$2,711
Net Difference Between Projected and Actual	554,728	0
Change of Assumptions	304,660	20,033
Changes in Proportion and Differences Between	11,597	5,149
Total	\$1,315,549	\$27,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$466,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(293)
Total	\$466,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$254,802

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$235,898
2025	176,782
2026	492,504
2027	199,662
2028	120,671
Thereafter	62,139
Total	\$1,287,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,153,279	\$1,353,273	(\$100,012)

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

Net Pension Liability as of 2022	\$884,512
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,825
- Net Difference Between Projected and Actual Investment	273,208
- Change of Assumptions	(23,041)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,233
Pension Expense/Income	466,338
Contributions	(254,802)
Total Activity in FY 2023	468,761
Net Pension Liability as of 2023	\$1,353,273

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$88,760 Proportionate Share: 0.0000817

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$57,400	\$83,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,495	\$168
Net Difference Between Projected and Actual	34,308	0
Change of Assumptions	18,842	1,239
Changes in Proportion and Differences Between	2,584	20,959
Total	\$83,229	\$22,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,931)
Total	\$22,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,829

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,557
2025	6,173
2026	25,834
2027	8,160
2028	7,148
Thereafter	3,991
Total	\$60,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$195,021	\$83,696	(\$6,185)

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

Net Pension Liability as of 2022	\$57,400
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,228)
- Net Difference Between Projected and Actual Investment	16,039
- Change of Assumptions	(2,363)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,748
Pension Expense/Income	22,929
Contributions	(15,829)
Total Activity in FY 2023	26,296
Net Pension Liability as of 2023	\$83,696

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,843,308 Proportionate Share: 0.0026170

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,744,665	\$2,680,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$880,714	\$5,371
Net Difference Between Projected and Actual	1,098,958	0
Change of Assumptions	603,554	39,687
Changes in Proportion and Differences Between	28,190	16,454
Total	\$2,611,416	\$61,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$924,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,339
Total	\$928,770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$504,798

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$467,523
2025	348,155
2026	974,597
2027	396,006
2028	239,542
Thereafter	124,081
Total	\$2,549,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,246,882	\$2,680,935	(\$198,132)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

Net Pension Liability as of 2022	\$1,744,665
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,405
- Net Difference Between Projected and Actual Investment	543,670
- Change of Assumptions	(42,996)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,219
Pension Expense/Income	928,770
Contributions	(504,798)
Total Activity in FY 2023	936,270
Net Pension Liability as of 2023	\$2,680,935

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,263,014 Proportionate Share: 0.0030033

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,043,584	\$3,076,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,010,718	\$6,164
Net Difference Between Projected and Actual	1,261,177	0
Change of Assumptions	692,646	45,545
Changes in Proportion and Differences Between	35,573	25,518
Total	\$3,000,114	\$77,227

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,060,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,855)
Total	\$1,057,033

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$579,225

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$533,706
2025	398,622
2026	1,117,360
2027	453,180
2028	275,519
Thereafter	144,500
Total	\$2,922,887

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,168,995	\$3,076,673	(\$227,378)

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

Net Pension Liability as of 2022	\$2,043,584
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,090)
- Net Difference Between Projected and Actual Investment	610,750
- Change of Assumptions	(63,738)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,359
Pension Expense/Income	1,057,033
Contributions	(579,225)
Total Activity in FY 2023	1,033,089
Net Pension Liability as of 2023	\$3,076,673

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,067,373 Proportionate Share: 0.0037436

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,469,028	\$3,835,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,259,855	\$7,684
Net Difference Between Projected and Actual	1,572,052	0
Change of Assumptions	863,380	56,772
Changes in Proportion and Differences Between	42,302	8,918
Total	\$3,737,589	\$73,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,322,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,615
Total	\$1,333,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$721,851

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$674,708
2025	502,562
2026	1,398,838
2027	569,999
2028	342,095
Thereafter	176,013
Total	\$3,664,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,936,120	\$3,835,059	(\$283,426)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

Net Pension Liability as of 2022	\$2,469,028
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,876
- Net Difference Between Projected and Actual Investment	786,216
- Change of Assumptions	(52,217)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,000)
Pension Expense/Income	1,333,007
Contributions	(721,851)
Total Activity in FY 2023	1,366,031
Net Pension Liability as of 2023	\$3,835,059

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,809,084 Proportionate Share: 0.0035059

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,100,012	\$3,591,552

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,179,860	\$7,196
Net Difference Between Projected and Actual	1,472,234	0
Change of Assumptions	808,560	53,167
Changes in Proportion and Differences Between	21,786	43,922
Total	\$3,482,440	\$104,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,238,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(822)
Total	\$1,237,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$676,389

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$623,206
2025	462,473
2026	1,301,363
2027	525,297
2028	312,527
Thereafter	153,289
Total	\$3,378,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,368,721	\$3,591,552	(\$265,430)

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

Net Pension Liability as of 2022	\$2,100,012
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,948
- Net Difference Between Projected and Actual Investment	803,848
- Change of Assumptions	24,926
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,398)
Pension Expense/Income	1,237,605
Contributions	(676,389)
Total Activity in FY 2023	1,491,540
Net Pension Liability as of 2023	\$3,591,552

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,090,611 Proportionate Share: 0.0010038

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$696,894	\$1,028,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,815	\$2,060
Net Difference Between Projected and Actual	421,526	0
Change of Assumptions	231,505	15,223
Changes in Proportion and Differences Between	10,048	3,482
Total	\$1,000,894	\$20,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$354,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,073
Total	\$355,656

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,718

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$179,515
2025	134,174
2026	374,391
2027	152,042
2028	92,130
Thereafter	47,877
Total	\$980,129

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,396,110	\$1,028,324	(\$75,997)

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

Net Pension Liability as of 2022	\$696,894
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,936)
- Net Difference Between Projected and Actual Investment	199,720
- Change of Assumptions	(26,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,833
Pension Expense/Income	355,656
Contributions	(193,718)
Total Activity in FY 2023	331,430
Net Pension Liability as of 2023	\$1,028,324

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$568,445 Proportionate Share: 0.0005232

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$355,995	\$535,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$176,075	\$1,074
Net Difference Between Projected and Actual	219,708	0
Change of Assumptions	120,665	7,934
Changes in Proportion and Differences Between	5,880	165
Total	\$522,328	\$9,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	888
Total	\$185,704

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$100,954

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$94,238
2025	70,474
2026	195,670
2027	79,726
2028	48,132
Thereafter	24,915
Total	\$513,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,248,899	\$535,982	(\$39,611)

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

Net Pension Liability as of 2022	\$355,995
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,099)
- Net Difference Between Projected and Actual Investment	106,403
- Change of Assumptions	(11,098)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,031
Pension Expense/Income	185,704
Contributions	(100,954)
Total Activity in FY 2023	179,987
Net Pension Liability as of 2023	\$535,982

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$372,222 Proportionate Share: 0.0003426

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$228,692	\$350,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,297	\$703
Net Difference Between Projected and Actual	143,868	0
Change of Assumptions	79,013	5,196
Changes in Proportion and Differences Between	2,820	3,451
Total	\$340,998	\$9,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,328)
Total	\$119,692

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,095

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$60,439
2025	45,062
2026	127,217
2027	51,534
2028	31,358
Thereafter	16,038
Total	\$331,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$817,800	\$350,970	(\$25,938)

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

Net Pension Liability as of 2022	\$228,692
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	824
- Net Difference Between Projected and Actual Investment	71,081
- Change of Assumptions	(5,731)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,507
Pension Expense/Income	119,692
Contributions	(66,095)
Total Activity in FY 2023	122,278
Net Pension Liability as of 2023	\$350,970

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$249,679 Proportionate Share: 0.0002298

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$67,895	\$235,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,336	\$472
Net Difference Between Projected and Actual	96,500	0
Change of Assumptions	52,998	3,485
Changes in Proportion and Differences Between	2,619	15,829
Total	\$229,453	\$19,786

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,175
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,780)
Total	\$78,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,184

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$38,385
2025	28,305
2026	83,343
2027	32,460
2028	19,432
Thereafter	7,742
Total	\$209,667

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$548,542	\$235,414	(\$17,398)

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

Net Pension Liability as of 2022	\$67,895
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,087
- Net Difference Between Projected and Actual Investment	74,891
- Change of Assumptions	25,896
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,566)
Pension Expense/Income	78,395
Contributions	(44,184)
Total Activity in FY 2023	167,519
Net Pension Liability as of 2023	\$235,414

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,448,629 Proportionate Share: 0.0022537

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,492,975	\$2,308,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$758,450	\$4,626
Net Difference Between Projected and Actual	946,397	0
Change of Assumptions	519,767	34,178
Changes in Proportion and Differences Between	17,436	875
Total	\$2,242,050	\$39,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$796,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,258
Total	\$800,357

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$434,673

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$404,955
2025	301,678
2026	841,232
2027	341,867
2028	206,210
Thereafter	106,429
Total	\$2,202,371

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,379,670	\$2,308,760	(\$170,626)

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

Net Pension Liability as of 2022	\$1,492,975
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,097
- Net Difference Between Projected and Actual Investment	471,217
- Change of Assumptions	(33,726)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,513
Pension Expense/Income	800,357
Contributions	(434,673)
Total Activity in FY 2023	815,785
Net Pension Liability as of 2023	\$2,308,760

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,711,802 Proportionate Share: 0.0034163

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,868,818	\$3,499,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,149,707	\$7,012
Net Difference Between Projected and Actual	1,434,609	0
Change of Assumptions	787,895	51,808
Changes in Proportion and Differences Between	170,626	18,267
Total	\$3,542,837	\$77,087

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,206,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	21,973
Total	\$1,228,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$659,340

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$635,477
2025	479,359
2026	1,297,993
2027	539,401
2028	326,745
Thereafter	186,775
Total	\$3,465,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,154,842	\$3,499,763	(\$258,646)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

Net Pension Liability as of 2022	\$2,868,818
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(284,487)
- Net Difference Between Projected and Actual Investment	521,529
- Change of Assumptions	(261,801)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,295
Pension Expense/Income	1,228,749
Contributions	(659,340)
Total Activity in FY 2023	630,945
Net Pension Liability as of 2023	\$3,499,763

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,882,237 Proportionate Share: 0.0035732

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,249,989	\$3,660,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,202,509	\$7,334
Net Difference Between Projected and Actual	1,500,496	0
Change of Assumptions	824,081	54,188
Changes in Proportion and Differences Between	66,598	41,071
Total	\$3,593,684	\$102,593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,262,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,624)
Total	\$1,258,576

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$689,787

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$640,597
2025	478,694
2026	1,333,521
2027	542,086
2028	326,172
Thereafter	170,021
Total	\$3,491,091

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,529,369	\$3,660,496	(\$270,525)

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

Net Pension Liability as of 2022	\$2,249,989
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,848
- Net Difference Between Projected and Actual Investment	784,375
- Change of Assumptions	(12,742)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,763)
Pension Expense/Income	1,258,576
Contributions	(689,787)
Total Activity in FY 2023	1,410,507
Net Pension Liability as of 2023	\$3,660,496

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,929,939 Proportionate Share: 0.0017763

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,277,175	\$1,819,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$597,788	\$3,646
Net Difference Between Projected and Actual	745,923	0
Change of Assumptions	409,665	26,938
Changes in Proportion and Differences Between	31,463	12,144
Total	\$1,784,839	\$42,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$627,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,811
Total	\$630,272

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$342,552

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$319,259
2025	236,668
2026	663,176
2027	270,727
2028	165,173
Thereafter	87,108
Total	\$1,742,111

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,240,098	\$1,819,696	(\$134,483)

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

Net Pension Liability as of 2022	\$1,277,175
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(41,228)
- Net Difference Between Projected and Actual Investment	339,427
- Change of Assumptions	(61,525)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,127
Pension Expense/Income	630,272
Contributions	(342,552)
Total Activity in FY 2023	542,521
Net Pension Liability as of 2023	\$1,819,696

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$9,369,475 Proportionate Share: 0.0086236

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,862,800	\$8,834,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,902,149	\$17,700
Net Difference Between Projected and Actual	3,621,313	0
Change of Assumptions	1,988,846	130,778
Changes in Proportion and Differences Between	202,623	64,733
Total	\$8,714,931	\$213,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,046,207
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	19,113
Total	\$3,065,320

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,664,095

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,561,269
2025	1,166,640
2026	3,224,298
2027	1,317,441
2028	810,658
Thereafter	421,414
Total	\$8,501,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,584,872	\$8,834,281	(\$652,888)

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

Net Pension Liability as of 2022	\$5,862,800
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,182)
- Net Difference Between Projected and Actual Investment	1,755,316
- Change of Assumptions	(181,246)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,368
Pension Expense/Income	3,065,320
Contributions	(1,664,095)
Total Activity in FY 2023	2,971,481
Net Pension Liability as of 2023	\$8,834,281

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$10,329,466 Proportionate Share: 0.0095072

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,440,360	\$9,739,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,199,512	\$19,513
Net Difference Between Projected and Actual	3,992,364	0
Change of Assumptions	2,192,629	144,178
Changes in Proportion and Differences Between	144,780	23,993
Total	\$9,529,285	\$187,684

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,358,330
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,213
Total	\$3,380,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,833,300

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,719,146
2025	1,284,627
2026	3,555,395
2027	1,451,069
2028	881,506
Thereafter	449,858
Total	\$9,341,601

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,694,060	\$9,739,468	(\$719,785)

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

Net Pension Liability as of 2022	\$6,440,360
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,957)
- Net Difference Between Projected and Actual Investment	1,942,543
- Change of Assumptions	(191,761)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,040
Pension Expense/Income	3,380,543
Contributions	(1,833,300)
Total Activity in FY 2023	3,299,108
Net Pension Liability as of 2023	\$9,739,468

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$983,018 Proportionate Share: 0.0009048

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$498,716	\$926,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$304,497	\$1,857
Net Difference Between Projected and Actual	379,953	0
Change of Assumptions	208,672	13,721
Changes in Proportion and Differences Between	4,245	17,203
Total	\$897,367	\$32,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,612
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,241)
Total	\$317,371

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$175,580

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$159,216
2025	118,059
2026	334,387
2027	133,870
2028	80,321
Thereafter	38,733
Total	\$864,586

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,159,793	\$926,905	(\$68,502)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

Net Pension Liability as of 2022	\$498,716
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,538
- Net Difference Between Projected and Actual Investment	221,223
- Change of Assumptions	21,478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,841)
Pension Expense/Income	317,371
Contributions	(175,580)
Total Activity in FY 2023	428,189
Net Pension Liability as of 2023	\$926,905

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,047,325 Proportionate Share: 0.0009640

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$628,546	\$987,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$324,420	\$1,979
Net Difference Between Projected and Actual	404,813	0
Change of Assumptions	222,326	14,619
Changes in Proportion and Differences Between	6,032	10,704
Total	\$957,591	\$27,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,524
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(357)
Total	\$340,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$186,017

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$170,868
2025	126,979
2026	357,502
2027	143,772
2028	87,085
Thereafter	44,083
Total	\$930,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,301,106	\$987,551	(\$72,984)

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

Net Pension Liability as of 2022	\$628,546
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,752
- Net Difference Between Projected and Actual Investment	204,761
- Change of Assumptions	(10,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,268
Pension Expense/Income	340,167
Contributions	(186,017)
Total Activity in FY 2023	359,005
Net Pension Liability as of 2023	\$987,551

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$20,103,531 Proportionate Share: 0.0185032

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,054,126	\$18,955,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,226,987	\$37,977
Net Difference Between Projected and Actual	7,770,059	0
Change of Assumptions	4,267,362	280,603
Changes in Proportion and Differences Between	131,013	22,657
Total	\$18,395,421	\$341,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,536,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	9,545
Total	\$6,545,629

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,567,684

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,309,123
2025	2,476,165
2026	6,906,372
2027	2,805,165
2028	1,691,433
Thereafter	865,926
Total	\$18,054,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,167,865	\$18,955,247	(\$1,400,866)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

Net Pension Liability as of 2022	\$12,054,126
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	192,312
- Net Difference Between Projected and Actual Investment	3,933,502
- Change of Assumptions	(206,142)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,504
Pension Expense/Income	6,545,629
Contributions	(3,567,684)
Total Activity in FY 2023	6,901,121
Net Pension Liability as of 2023	\$18,955,247

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$20,371,627 Proportionate Share: 0.0187500

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$12,055,486	\$19,208,077

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,310,044	\$38,484
Net Difference Between Projected and Actual	7,873,697	0
Change of Assumptions	4,324,281	284,345
Changes in Proportion and Differences Between	66,698	48,923
Total	\$18,574,720	\$371,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,623,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,461
Total	\$6,629,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,615,256

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$3,340,661
2025	2,491,701
2026	6,981,310
2027	2,825,728
2028	1,700,835
Thereafter	862,733
Total	\$18,202,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,756,986	\$19,208,077	(\$1,419,552)

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

Net Pension Liability as of 2022	\$12,055,486
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	274,186
- Net Difference Between Projected and Actual Investment	4,036,707
- Change of Assumptions	(153,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,331)
Pension Expense/Income	6,629,724
Contributions	(3,615,256)
Total Activity in FY 2023	7,152,591
Net Pension Liability as of 2023	\$19,208,077

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$35,722,168 Proportionate Share: 0.0328786

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$20,496,737	\$33,681,849

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,064,822	\$67,482
Net Difference Between Projected and Actual	13,806,728	0
Change of Assumptions	7,582,736	498,607
Changes in Proportion and Differences Between	136,108	147,374
Total	\$32,590,394	\$713,463

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,614,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,520)
Total	\$11,610,540

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,348,225

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$5,864,061
2025	4,373,707
2026	12,232,162
2027	4,948,087
2028	2,970,794
Thereafter	1,488,120
Total	\$31,876,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$78,482,509	\$33,681,849	(\$2,489,220)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

Net Pension Liability as of 2022	\$20,496,737
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	800,605
- Net Difference Between Projected and Actual Investment	7,283,079
- Change of Assumptions	(45,446)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115,441)
Pension Expense/Income	11,610,540
Contributions	(6,348,225)
Total Activity in FY 2023	13,185,112
Net Pension Liability as of 2023	\$33,681,849

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$26,102,069 Proportionate Share: 0.0240243

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$15,262,936	\$24,611,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,085,034	\$49,309
Net Difference Between Projected and Actual	10,088,537	0
Change of Assumptions	5,540,684	364,331
Changes in Proportion and Differences Between	123,371	80,983
Total	\$23,837,626	\$494,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,486,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,204
Total	\$8,497,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,634,493

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$4,293,451
2025	3,211,530
2026	8,950,442
2027	3,625,137
2028	2,170,195
Thereafter	1,092,248
Total	\$23,343,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,346,947	\$24,611,232	(\$1,818,866)

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

Net Pension Liability as of 2022	\$15,262,936
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	442,705
- Net Difference Between Projected and Actual Investment	5,230,688
- Change of Assumptions	(132,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,470)
Pension Expense/Income	8,497,565
Contributions	(4,634,493)
Total Activity in FY 2023	9,348,296
Net Pension Liability as of 2023	\$24,611,232

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,197,947 Proportionate Share: 0.0020230

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,261,951	\$2,072,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$680,812	\$4,152
Net Difference Between Projected and Actual	849,519	0
Change of Assumptions	466,561	30,679
Changes in Proportion and Differences Between	24,956	18,351
Total	\$2,021,848	\$53,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$714,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,105
Total	\$716,711

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$390,114

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$361,956
2025	269,017
2026	753,388
2027	305,512
2028	186,067
Thereafter	92,726
Total	\$1,968,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,828,980	\$2,072,423	(\$153,160)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

Net Pension Liability as of 2022	\$1,261,951
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,864
- Net Difference Between Projected and Actual Investment	447,869
- Change of Assumptions	(3,074)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,784)
Pension Expense/Income	716,711
Contributions	(390,114)
Total Activity in FY 2023	810,472
Net Pension Liability as of 2023	\$2,072,423

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,441,916 Proportionate Share: 0.0022475

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,373,835	\$2,302,408

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$756,364	\$4,613
Net Difference Between Projected and Actual	943,794	0
Change of Assumptions	518,337	34,084
Changes in Proportion and Differences Between	14,194	12,957
Total	\$2,232,689	\$51,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$793,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,032
Total	\$796,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$433,581

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$401,938
2025	298,625
2026	836,754
2027	338,887
2028	203,325
Thereafter	101,506
Total	\$2,181,035

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,364,871	\$2,302,408	(\$170,157)

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

Net Pension Liability as of 2022	\$1,373,835
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,295
- Net Difference Between Projected and Actual Investment	506,533
- Change of Assumptions	6,379
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,993)
Pension Expense/Income	796,940
Contributions	(433,581)
Total Activity in FY 2023	928,573
Net Pension Liability as of 2023	\$2,302,408

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,981,233 Proportionate Share: 0.0036643

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,245,649	\$3,753,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,233,168	\$7,521
Net Difference Between Projected and Actual	1,538,751	0
Change of Assumptions	845,091	55,569
Changes in Proportion and Differences Between	9,487	24,341
Total	\$3,626,497	\$87,431

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,294,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,062
Total	\$1,296,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$706,834

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$651,371
2025	483,901
2026	1,361,100
2027	549,335
2028	328,846
Thereafter	164,513
Total	\$3,539,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,746,828	\$3,753,822	(\$277,422)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

Net Pension Liability as of 2022	\$2,245,649
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,479
- Net Difference Between Projected and Actual Investment	824,012
- Change of Assumptions	8,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,323)
Pension Expense/Income	1,296,442
Contributions	(706,834)
Total Activity in FY 2023	1,508,173
Net Pension Liability as of 2023	\$3,753,822

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,614,586 Proportionate Share: 0.0033269

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,081,872	\$3,408,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,119,621	\$6,828
Net Difference Between Projected and Actual	1,397,067	0
Change of Assumptions	767,277	50,453
Changes in Proportion and Differences Between	7,417	24,651
Total	\$3,291,382	\$81,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,175,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,880)
Total	\$1,171,317

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$641,475

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$589,652
2025	438,149
2026	1,234,869
2027	497,549
2028	298,412
Thereafter	150,819
Total	\$3,209,450

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,941,441	\$3,408,179	(\$251,878)

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

Net Pension Liability as of 2022	\$2,081,872
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,102
- Net Difference Between Projected and Actual Investment	734,454
- Change of Assumptions	(7,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,758)
Pension Expense/Income	1,171,317
Contributions	(641,475)
Total Activity in FY 2023	1,326,307
Net Pension Liability as of 2023	\$3,408,179

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$671,750 Proportionate Share: 0.0006183

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$389,100	\$633,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$208,080	\$1,269
Net Difference Between Projected and Actual	259,643	0
Change of Assumptions	142,597	9,377
Changes in Proportion and Differences Between	7,423	2,051
Total	\$617,743	\$12,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$218,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,390
Total	\$219,799

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,182

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$111,154
2025	82,918
2026	231,114
2027	94,094
2028	56,832
Thereafter	28,934
Total	\$605,046

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,475,906	\$633,406	(\$46,811)

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

Net Pension Liability as of 2022	\$389,100
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,242
- Net Difference Between Projected and Actual Investment	135,801
- Change of Assumptions	(2,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,229)
Pension Expense/Income	219,799
Contributions	(119,182)
Total Activity in FY 2023	244,306
Net Pension Liability as of 2023	\$633,406

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$11,146,423 Proportionate Share: 0.0102591

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,925,188	\$10,509,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,452,553	\$21,056
Net Difference Between Projected and Actual	4,308,109	0
Change of Assumptions	2,366,039	155,580
Changes in Proportion and Differences Between	27,863	276,022
Total	\$10,154,564	\$452,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,623,932
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(57,842)
Total	\$3,566,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,977,072

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,778,315
2025	1,319,390
2026	3,775,360
2027	1,500,574
2028	891,170
Thereafter	437,097
Total	\$9,701,906

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,488,874	\$10,509,738	(\$776,710)

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

Net Pension Liability as of 2022	\$5,925,188
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	483,829
- Net Difference Between Projected and Actual Investment	2,422,255
- Change of Assumptions	149,444
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,996)
Pension Expense/Income	3,566,090
Contributions	(1,977,072)
Total Activity in FY 2023	4,584,550
Net Pension Liability as of 2023	\$10,509,738

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$10,357,375 Proportionate Share: 0.0095329

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,408,397	\$9,765,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,208,161	\$19,566
Net Difference Between Projected and Actual	4,003,156	0
Change of Assumptions	2,198,557	144,567
Changes in Proportion and Differences Between	37,347	224,577
Total	\$9,447,221	\$388,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,367,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(46,501)
Total	\$3,320,907

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,837,464

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,661,168
2025	1,231,951
2026	3,515,119
2027	1,402,244
2028	835,001
Thereafter	413,028
Total	\$9,058,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,755,406	\$9,765,796	(\$721,730)

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

Net Pension Liability as of 2022	\$5,408,397
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	498,021
- Net Difference Between Projected and Actual Investment	2,281,785
- Change of Assumptions	172,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,586)
Pension Expense/Income	3,320,907
Contributions	(1,837,464)
Total Activity in FY 2023	4,357,399
Net Pension Liability as of 2023	\$9,765,796

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$594,128 Proportionate Share: 0.0005468

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$335,328	\$560,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$184,018	\$1,122
Net Difference Between Projected and Actual	229,618	0
Change of Assumptions	126,108	8,292
Changes in Proportion and Differences Between	2,004	6,884
Total	\$541,748	\$16,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(995)
Total	\$192,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,609

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$96,510
2025	71,839
2026	202,669
2027	81,516
2028	48,822
Thereafter	24,094
Total	\$525,450

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,305,233	\$560,159	(\$41,398)

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

Net Pension Liability as of 2022	\$335,328
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,076
- Net Difference Between Projected and Actual Investment	122,891
- Change of Assumptions	1,176
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,860)
Pension Expense/Income	192,157
Contributions	(105,609)
Total Activity in FY 2023	224,831
Net Pension Liability as of 2023	\$560,159

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,036,146 Proportionate Share: 0.0037149

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,341,466	\$3,805,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,250,196	\$7,625
Net Difference Between Projected and Actual	1,560,000	0
Change of Assumptions	856,761	56,337
Changes in Proportion and Differences Between	15,006	20,681
Total	\$3,681,963	\$84,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,312,254
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,682
Total	\$1,313,936

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$716,673

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$662,794
2025	491,477
2026	1,380,802
2027	558,864
2028	334,369
Thereafter	169,014
Total	\$3,597,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,867,612	\$3,805,658	(\$281,253)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

Net Pension Liability as of 2022	\$2,341,466
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,736
- Net Difference Between Projected and Actual Investment	814,764
- Change of Assumptions	(14,030)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,541)
Pension Expense/Income	1,313,936
Contributions	(716,673)
Total Activity in FY 2023	1,464,192
Net Pension Liability as of 2023	\$3,805,658

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,144,740 Proportionate Share: 0.0038148

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,460,541	\$3,907,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,283,816	\$7,830
Net Difference Between Projected and Actual	1,601,951	0
Change of Assumptions	879,801	57,852
Changes in Proportion and Differences Between	25,953	21,754
Total	\$3,791,521	\$87,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,347,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,124
Total	\$1,349,667

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$735,989

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$681,985
2025	506,587
2026	1,419,699
2027	575,645
2028	346,430
Thereafter	173,739
Total	\$3,704,085

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,106,077	\$3,907,998	(\$288,816)

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

Net Pension Liability as of 2022	\$2,460,541
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,914
- Net Difference Between Projected and Actual Investment	818,816
- Change of Assumptions	(33,924)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,027)
Pension Expense/Income	1,349,667
Contributions	(735,989)
Total Activity in FY 2023	1,447,457
Net Pension Liability as of 2023	\$3,907,998

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,115,840 Proportionate Share: 0.0010270

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$676,487	\$1,052,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$345,622	\$2,108
Net Difference Between Projected and Actual	431,269	0
Change of Assumptions	236,855	15,575
Changes in Proportion and Differences Between	8,032	12,176
Total	\$1,021,778	\$29,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,058)
Total	\$360,720

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$198,096

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$181,754
2025	135,174
2026	381,136
2027	153,720
2028	93,197
Thereafter	46,938
Total	\$991,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,451,489	\$1,052,090	(\$77,754)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

Net Pension Liability as of 2022	\$676,487
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,975
- Net Difference Between Projected and Actual Investment	215,958
- Change of Assumptions	(14,029)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,075
Pension Expense/Income	360,720
Contributions	(198,096)
Total Activity in FY 2023	375,603
Net Pension Liability as of 2023	\$1,052,090

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,082,128 Proportionate Share: 0.0009960

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$707,972	\$1,020,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,190	\$2,044
Net Difference Between Projected and Actual	418,251	0
Change of Assumptions	229,706	15,104
Changes in Proportion and Differences Between	19,074	9,226
Total	\$1,002,221	\$26,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$351,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,073
Total	\$352,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$192,098

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$178,667
2025	133,668
2026	372,069
2027	151,494
2028	92,397
Thereafter	47,552
Total	\$975,847

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,377,491	\$1,020,333	(\$75,407)

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

Net Pension Liability as of 2022	\$707,972
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,057)
- Net Difference Between Projected and Actual Investment	192,919
- Change of Assumptions	(31,658)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,354
Pension Expense/Income	352,901
Contributions	(192,098)
Total Activity in FY 2023	312,361
Net Pension Liability as of 2023	\$1,020,333

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$598,842 Proportionate Share: 0.0005512

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$367,008	\$564,666

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,498	\$1,131
Net Difference Between Projected and Actual	231,466	0
Change of Assumptions	127,122	8,359
Changes in Proportion and Differences Between	3,180	9,247
Total	\$547,266	\$18,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,488)
Total	\$193,218

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$106,420

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$97,163
2025	72,045
2026	204,051
2027	81,891
2028	48,506
Thereafter	24,873
Total	\$528,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,315,736	\$564,666	(\$41,731)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

Net Pension Liability as of 2022	\$367,008
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,787
- Net Difference Between Projected and Actual Investment	114,656
- Change of Assumptions	(8,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,314
Pension Expense/Income	193,218
Contributions	(106,420)
Total Activity in FY 2023	197,658
Net Pension Liability as of 2023	\$564,666

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$55,976 Proportionate Share: 0.0000515

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$35,437	\$52,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,332	\$106
Net Difference Between Projected and Actual	21,626	0
Change of Assumptions	11,877	781
Changes in Proportion and Differences Between	422	145
Total	\$51,257	\$1,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11
Total	\$18,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,939

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$9,214
2025	6,865
2026	19,201
2027	7,788
2028	4,709
Thereafter	2,448
Total	\$50,225

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$122,933	\$52,758	(\$3,899)

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

Net Pension Liability as of 2022	\$35,437
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(403)
- Net Difference Between Projected and Actual Investment	10,347
- Change of Assumptions	(1,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	343
Pension Expense/Income	18,203
Contributions	(9,939)
Total Activity in FY 2023	17,321
Net Pension Liability as of 2023	\$52,758

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,758,888 Proportionate Share: 0.0025393

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,596,890	\$2,601,337

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$854,565	\$5,212
Net Difference Between Projected and Actual	1,066,330	0
Change of Assumptions	585,634	38,509
Changes in Proportion and Differences Between	5,579	40,350
Total	\$2,512,108	\$84,071

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$896,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,812)
Total	\$890,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$489,952

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$447,035
2025	330,733
2026	938,469
2027	375,637
2028	223,747
Thereafter	112,416
Total	\$2,428,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,061,409	\$2,601,337	(\$192,249)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

Net Pension Liability as of 2022	\$1,596,890
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,930
- Net Difference Between Projected and Actual Investment	558,076
- Change of Assumptions	(8,336)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(443)
Pension Expense/Income	890,172
Contributions	(489,952)
Total Activity in FY 2023	1,004,447
Net Pension Liability as of 2023	\$2,601,337

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$3,253,458 Proportionate Share: 0.0029945

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,851,107	\$3,067,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,007,756	\$6,146
Net Difference Between Projected and Actual	1,257,482	0
Change of Assumptions	690,616	45,412
Changes in Proportion and Differences Between	7,919	21,835
Total	\$2,963,773	\$73,393

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,057,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(620)
Total	\$1,057,159

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$577,946

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$532,473
2025	395,075
2026	1,111,949
2027	448,221
2028	268,653
Thereafter	134,009
Total	\$2,890,380

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,147,989	\$3,067,658	(\$226,712)

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

Net Pension Liability as of 2022	\$1,851,107
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,720
- Net Difference Between Projected and Actual Investment	668,316
- Change of Assumptions	1,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,014)
Pension Expense/Income	1,057,159
Contributions	(577,946)
Total Activity in FY 2023	1,216,551
Net Pension Liability as of 2023	\$3,067,658

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,422,988 Proportionate Share: 0.0013097

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$879,783	\$1,341,697

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$440,761	\$2,688
Net Difference Between Projected and Actual	549,983	0
Change of Assumptions	302,054	19,862
Changes in Proportion and Differences Between	18,617	2,801
Total	\$1,311,415	\$25,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$462,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,675
Total	\$464,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$252,624

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$235,836
2025	177,390
2026	490,139
2027	200,055
2028	120,557
Thereafter	62,087
Total	\$1,286,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,126,305	\$1,341,697	(\$99,157)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

Net Pension Liability as of 2022	\$879,783
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	398
- Net Difference Between Projected and Actual Investment	269,968
- Change of Assumptions	(23,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,689
Pension Expense/Income	464,314
Contributions	(252,624)
Total Activity in FY 2023	461,914
Net Pension Liability as of 2023	\$1,341,697

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$1,765,080 Proportionate Share: 0.0016246

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,087,031	\$1,664,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$546,736	\$3,334
Net Difference Between Projected and Actual	682,219	0
Change of Assumptions	374,679	24,637
Changes in Proportion and Differences Between	8,234	4,061
Total	\$1,611,868	\$32,032

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$573,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,157)
Total	\$572,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$313,306

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$289,358
2025	216,743
2026	605,103
2027	245,129
2028	147,386
Thereafter	76,117
Total	\$1,579,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,877,984	\$1,664,290	(\$122,998)

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

Net Pension Liability as of 2022	\$1,087,031
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,625
- Net Difference Between Projected and Actual Investment	336,242
- Change of Assumptions	(28,070)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,050
Pension Expense/Income	572,718
Contributions	(313,306)
Total Activity in FY 2023	577,259
Net Pension Liability as of 2023	\$1,664,290

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,636,062 Proportionate Share: 0.0042670

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,909,243	\$4,371,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,435,998	\$8,758
Net Difference Between Projected and Actual	1,791,844	0
Change of Assumptions	984,091	64,709
Changes in Proportion and Differences Between	28,422	23,278
Total	\$4,240,355	\$96,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,507,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,374)
Total	\$1,505,904

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$823,293

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$760,992
2025	567,191
2026	1,587,973
2027	642,498
2028	385,362
Thereafter	199,594
Total	\$4,143,610

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,185,496	\$4,371,246	(\$323,052)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

Net Pension Liability as of 2022	\$2,909,243
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,053)
- Net Difference Between Projected and Actual Investment	865,897
- Change of Assumptions	(92,568)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,116
Pension Expense/Income	1,505,904
Contributions	(823,293)
Total Activity in FY 2023	1,462,003
Net Pension Liability as of 2023	\$4,371,246

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$4,435,522 Proportionate Share: 0.0040824

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,566,206	\$4,182,136

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,373,873	\$8,379
Net Difference Between Projected and Actual	1,714,324	0
Change of Assumptions	941,517	61,910
Changes in Proportion and Differences Between	35,925	32,886
Total	\$4,065,639	\$103,175

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,442,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,331
Total	\$1,450,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$787,790

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$731,785
2025	543,590
2026	1,520,337
2027	616,193
2028	367,993
Thereafter	182,566
Total	\$3,962,464

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,744,849	\$4,182,136	(\$309,076)

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

Net Pension Liability as of 2022	\$2,566,206
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,855
- Net Difference Between Projected and Actual Investment	897,558
- Change of Assumptions	(13,020)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,074)
Pension Expense/Income	1,450,401
Contributions	(787,790)
Total Activity in FY 2023	1,615,930
Net Pension Liability as of 2023	\$4,182,136

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$2,610,830 Proportionate Share: 0.0024030

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,592,938	\$2,461,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$808,695	\$4,932
Net Difference Between Projected and Actual	1,009,093	0
Change of Assumptions	554,200	36,442
Changes in Proportion and Differences Between	20,382	15,348
Total	\$2,392,370	\$56,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$848,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,738
Total	\$857,575

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$463,499

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$429,980
2025	317,231
2026	893,024
2027	362,227
2028	219,763
Thereafter	113,423
Total	\$2,335,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,736,055	\$2,461,707	(\$181,930)

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

Net Pension Liability as of 2022	\$1,592,938
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,306
- Net Difference Between Projected and Actual Investment	502,097
- Change of Assumptions	(36,329)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,381)
Pension Expense/Income	857,575
Contributions	(463,499)
Total Activity in FY 2023	868,769
Net Pension Liability as of 2023	\$2,461,707

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$17,396,918 Proportionate Share: 0.0160121

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,674,720	\$16,403,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,388,643	\$32,864
Net Difference Between Projected and Actual	6,723,970	0
Change of Assumptions	3,692,843	242,825
Changes in Proportion and Differences Between	159,234	118,786
Total	\$15,964,690	\$394,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,656,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,981)
Total	\$5,649,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,088,758

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,855,058
2025	2,130,986
2026	5,964,619
2027	2,416,134
2028	1,462,399
Thereafter	741,019
Total	\$15,570,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,221,511	\$16,403,288	(\$1,212,267)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

Net Pension Liability as of 2022	\$10,674,720
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,309
- Net Difference Between Projected and Actual Investment	3,326,447
- Change of Assumptions	(263,071)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,496
Pension Expense/Income	5,649,145
Contributions	(3,088,758)
Total Activity in FY 2023	5,728,568
Net Pension Liability as of 2023	\$16,403,288

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$12,289,036 Proportionate Share: 0.0113108

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,847,494	\$11,587,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,806,488	\$23,215
Net Difference Between Projected and Actual	4,749,750	0
Change of Assumptions	2,608,591	171,529
Changes in Proportion and Differences Between	153,178	64,925
Total	\$11,318,007	\$259,669

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,995,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,418
Total	\$3,999,853

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,181,732

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,026,298
2025	1,515,442
2026	4,224,000
2027	1,716,991
2028	1,039,953
Thereafter	535,654
Total	\$11,058,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,999,324	\$11,587,132	(\$856,334)

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

Net Pension Liability as of 2022	\$7,847,494
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(120,705)
- Net Difference Between Projected and Actual Investment	2,252,069
- Change of Assumptions	(292,607)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,760
Pension Expense/Income	3,999,853
Contributions	(2,181,732)
Total Activity in FY 2023	3,739,638
Net Pension Liability as of 2023	\$11,587,132

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

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

Wages: \$549,616 Proportionate Share: 0.0005059

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$307,147	\$518,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,253	\$1,038
Net Difference Between Projected and Actual	212,443	0
Change of Assumptions	116,675	7,672
Changes in Proportion and Differences Between	620	13,294
Total	\$499,991	\$22,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,573)
Total	\$175,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$97,544

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$87,197
2025	64,709
2026	185,744
2027	73,714
2028	44,531
Thereafter	22,092
Total	\$477,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,207,603	\$518,260	(\$38,301)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

Net Pension Liability as of 2022	\$307,147
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,415
- Net Difference Between Projected and Actual Investment	114,685
- Change of Assumptions	2,165
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	261
Pension Expense/Income	175,131
Contributions	(97,544)
Total Activity in FY 2023	211,113
Net Pension Liability as of 2023	\$518,260

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7754200
 Submission Unit Name: HARTFORD CITY-FIRE DEPT

Wages: \$276,145 Proportionate Share: 0.0002542

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$164,230	\$260,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,547	\$522
Net Difference Between Projected and Actual	106,746	0
Change of Assumptions	58,626	3,855
Changes in Proportion and Differences Between	2,733	23,249
Total	\$253,652	\$27,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,794
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,539)
Total	\$84,255

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,046

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$40,160
2025	28,675
2026	89,542
2027	33,605
2028	22,246
Thereafter	11,798
Total	\$226,026

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$606,785	\$260,410	(\$19,245)

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

Net Pension Liability as of 2022	\$164,230
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,324
- Net Difference Between Projected and Actual Investment	54,475
- Change of Assumptions	(2,354)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,526
Pension Expense/Income	84,255
Contributions	(49,046)
Total Activity in FY 2023	96,180
Net Pension Liability as of 2023	\$260,410

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$2,910,677 Proportionate Share: 0.0026790

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,866,591	\$2,744,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$901,579	\$5,499
Net Difference Between Projected and Actual	1,124,994	0
Change of Assumptions	617,853	40,627
Changes in Proportion and Differences Between	22,435	31,056
Total	\$2,666,861	\$77,182

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$946,332
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,245)
Total	\$945,087

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$516,182

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$474,478
2025	352,396
2026	993,742
2027	400,007
2028	241,402
Thereafter	127,654
Total	\$2,589,679

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,394,878	\$2,744,450	(\$202,826)

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

Net Pension Liability as of 2022	\$1,866,591
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,513)
- Net Difference Between Projected and Actual Investment	530,900
- Change of Assumptions	(72,048)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,615
Pension Expense/Income	945,087
Contributions	(516,182)
Total Activity in FY 2023	877,859
Net Pension Liability as of 2023	\$2,744,450

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$5,093,752 Proportionate Share: 0.0046883

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,444,693	\$4,802,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,577,780	\$9,623
Net Difference Between Projected and Actual	1,968,760	0
Change of Assumptions	1,081,255	71,098
Changes in Proportion and Differences Between	68,631	35,995
Total	\$4,696,426	\$116,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,656,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	17,154
Total	\$1,673,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$904,187

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$842,855
2025	624,306
2026	1,746,152
2027	707,394
2028	428,712
Thereafter	230,291
Total	\$4,579,710

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,191,156	\$4,802,839	(\$354,948)

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

Net Pension Liability as of 2022	\$3,444,693
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(145,512)
- Net Difference Between Projected and Actual Investment	872,392
- Change of Assumptions	(188,044)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,245
Pension Expense/Income	1,673,252
Contributions	(904,187)
Total Activity in FY 2023	1,358,146
Net Pension Liability as of 2023	\$4,802,839

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$3,617,200 Proportionate Share: 0.0033293

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,561,347	\$3,410,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,120,428	\$6,833
Net Difference Between Projected and Actual	1,398,075	0
Change of Assumptions	767,831	50,489
Changes in Proportion and Differences Between	64,864	41,563
Total	\$3,351,198	\$98,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,176,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,399
Total	\$1,188,443

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$641,874

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$597,104
2025	441,338
2026	1,238,460
2027	501,266
2028	306,324
Thereafter	167,821
Total	\$3,252,313

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,947,170	\$3,410,637	(\$252,059)

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

Net Pension Liability as of 2022	\$2,561,347
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(160,626)
- Net Difference Between Projected and Actual Investment	582,856
- Change of Assumptions	(173,596)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,087
Pension Expense/Income	1,188,443
Contributions	(641,874)
Total Activity in FY 2023	849,290
Net Pension Liability as of 2023	\$3,410,637

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$907,228 Proportionate Share: 0.0008350

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$506,361	\$855,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$281,007	\$1,714
Net Difference Between Projected and Actual	350,642	0
Change of Assumptions	192,575	12,663
Changes in Proportion and Differences Between	10,392	6,906
Total	\$834,616	\$21,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,200
Total	\$296,156

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$161,160

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$149,813
2025	111,356
2026	311,430
2027	126,468
2028	76,527
Thereafter	37,739
Total	\$813,333

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,993,178	\$855,400	(\$63,217)

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

Net Pension Liability as of 2022	\$506,361
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,388
- Net Difference Between Projected and Actual Investment	189,479
- Change of Assumptions	3,780
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,604)
Pension Expense/Income	296,156
Contributions	(161,160)
Total Activity in FY 2023	349,039
Net Pension Liability as of 2023	\$855,400

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$2,220,445 Proportionate Share: 0.0020437

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,308,531	\$2,093,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$687,778	\$4,195
Net Difference Between Projected and Actual	858,212	0
Change of Assumptions	471,335	30,993
Changes in Proportion and Differences Between	10,812	6,067
Total	\$2,028,137	\$41,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$721,918
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,098
Total	\$723,016

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$394,083

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$364,936
2025	271,640
2026	760,990
2027	308,423
2028	186,134
Thereafter	94,759
Total	\$1,986,882

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,878,392	\$2,093,629	(\$154,727)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

Net Pension Liability as of 2022	\$1,308,531
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,614
- Net Difference Between Projected and Actual Investment	441,736
- Change of Assumptions	(14,817)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,368)
Pension Expense/Income	723,016
Contributions	(394,083)
Total Activity in FY 2023	785,098
Net Pension Liability as of 2023	\$2,093,629

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$2,378,596 Proportionate Share: 0.0021893

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,339,952	\$2,242,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$736,778	\$4,493
Net Difference Between Projected and Actual	919,354	0
Change of Assumptions	504,915	33,201
Changes in Proportion and Differences Between	6,690	15,560
Total	\$2,167,737	\$53,254

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$773,350
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,948)
Total	\$769,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$422,223

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$388,201
2025	289,129
2026	813,324
2027	328,277
2028	196,963
Thereafter	98,589
Total	\$2,114,483

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,225,945	\$2,242,786	(\$165,751)

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

Net Pension Liability as of 2022	\$1,339,952
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,684
- Net Difference Between Projected and Actual Investment	492,877
- Change of Assumptions	5,626
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,532)
Pension Expense/Income	769,402
Contributions	(422,223)
Total Activity in FY 2023	902,834
Net Pension Liability as of 2023	\$2,242,786

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$122,432,423 Proportionate Share: 0.1126859

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$76,859,263	\$115,438,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,922,822	\$231,282
Net Difference Between Projected and Actual	47,320,256	0
Change of Assumptions	25,988,567	1,708,892
Changes in Proportion and Differences Between	964,967	209,726
Total	\$112,196,612	\$2,149,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,805,247
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	211,000
Total	\$40,016,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,722,225

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$20,268,130
2025	15,076,013
2026	42,051,876
2027	17,077,144
2028	10,245,451
Thereafter	5,328,098
Total	\$110,046,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,985,667	\$115,438,908	(\$8,531,383)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

Net Pension Liability as of 2022	\$76,859,263
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(544,488)
- Net Difference Between Projected and Actual Investment	22,857,683
- Change of Assumptions	(2,455,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427,453
Pension Expense/Income	40,016,247
Contributions	(21,722,225)
Total Activity in FY 2023	38,579,645
Net Pension Liability as of 2023	\$115,438,908

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$108,785,533 Proportionate Share: 0.1001259

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$67,153,342	\$102,572,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,695,937	\$205,505
Net Difference Between Projected and Actual	42,045,922	0
Change of Assumptions	23,091,867	1,518,418
Changes in Proportion and Differences Between	482,761	959,743
Total	\$99,316,487	\$2,683,666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,368,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(126,263)
Total	\$35,242,281

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,305,256

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$17,692,310
2025	13,157,670
2026	37,179,052
2027	14,989,380
2028	8,989,838
Thereafter	4,624,571
Total	\$96,632,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$239,004,453	\$102,572,053	(\$7,580,474)

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

Net Pension Liability as of 2022	\$67,153,342
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,926
- Net Difference Between Projected and Actual Investment	20,672,527
- Change of Assumptions	(1,785,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	511,370
Pension Expense/Income	35,242,281
Contributions	(19,305,256)
Total Activity in FY 2023	35,418,711
Net Pension Liability as of 2023	\$102,572,053

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$242,844 Proportionate Share: 0.0002235

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$135,790	\$228,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,216	\$459
Net Difference Between Projected and Actual	93,854	0
Change of Assumptions	51,545	3,389
Changes in Proportion and Differences Between	1,027	2,608
Total	\$221,642	\$6,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,949
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(298)
Total	\$78,651

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,110

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,558
2025	29,366
2026	82,895
2027	33,357
2028	19,963
Thereafter	10,047
Total	\$215,186

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$533,503	\$228,960	(\$16,921)

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

Net Pension Liability as of 2022	\$135,790
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,204
- Net Difference Between Projected and Actual Investment	50,635
- Change of Assumptions	923
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,133)
Pension Expense/Income	78,651
Contributions	(43,110)
Total Activity in FY 2023	93,170
Net Pension Liability as of 2023	\$228,960

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,589,280 Proportionate Share: 0.0014628

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$916,775	\$1,498,537

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$492,284	\$3,002
Net Difference Between Projected and Actual	614,274	0
Change of Assumptions	337,363	22,183
Changes in Proportion and Differences Between	8,852	8,193
Total	\$1,452,773	\$33,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$516,721
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	623
Total	\$517,344

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$282,203

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$261,004
2025	193,985
2026	544,249
2027	220,177
2028	132,888
Thereafter	67,092
Total	\$1,419,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,491,761	\$1,498,537	(\$110,748)

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

Net Pension Liability as of 2022	\$916,775
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,204
- Net Difference Between Projected and Actual Investment	322,485
- Change of Assumptions	(3,711)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,357)
Pension Expense/Income	517,344
Contributions	(282,203)
Total Activity in FY 2023	581,762
Net Pension Liability as of 2023	\$1,498,537

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$6,604,252 Proportionate Share: 0.0060785

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,085,289	\$6,227,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,045,632	\$12,476
Net Difference Between Projected and Actual	2,552,548	0
Change of Assumptions	1,401,874	92,181
Changes in Proportion and Differences Between	35,088	18,171
Total	\$6,035,142	\$122,828

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,147,174
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,309
Total	\$2,148,483

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,172,149

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,085,415
2025	806,916
2026	2,264,822
2027	918,040
2028	552,951
Thereafter	284,170
Total	\$5,912,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,509,618	\$6,227,002	(\$460,200)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

Net Pension Liability as of 2022	\$4,085,289
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	803
- Net Difference Between Projected and Actual Investment	1,252,293
- Change of Assumptions	(111,332)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,615
Pension Expense/Income	2,148,483
Contributions	(1,172,149)
Total Activity in FY 2023	2,141,713
Net Pension Liability as of 2023	\$6,227,002

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$6,710,683 Proportionate Share: 0.0061765

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,270,315	\$6,327,397

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,078,613	\$12,677
Net Difference Between Projected and Actual	2,593,701	0
Change of Assumptions	1,424,476	93,667
Changes in Proportion and Differences Between	90,847	22,656
Total	\$6,187,637	\$129,000

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,181,791
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,048
Total	\$2,196,839

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,191,231

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,115,626
2025	830,557
2026	2,310,112
2027	943,715
2028	565,913
Thereafter	292,714
Total	\$6,058,637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,743,548	\$6,327,397	(\$467,619)

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

Net Pension Liability as of 2022	\$4,270,315
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(58,464)
- Net Difference Between Projected and Actual Investment	1,234,556
- Change of Assumptions	(154,575)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,957
Pension Expense/Income	2,196,839
Contributions	(1,191,231)
Total Activity in FY 2023	2,057,082
Net Pension Liability as of 2023	\$6,327,397

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$1,140,748 Proportionate Share: 0.0010499

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$651,933	\$1,075,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$353,329	\$2,155
Net Difference Between Projected and Actual	440,885	0
Change of Assumptions	242,137	15,922
Changes in Proportion and Differences Between	11,880	13,756
Total	\$1,048,231	\$31,833

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$370,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(83)
Total	\$370,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$203,088

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$186,443
2025	138,661
2026	390,085
2027	157,585
2028	96,237
Thereafter	47,387
Total	\$1,016,398

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,506,153	\$1,075,550	(\$79,487)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

Net Pension Liability as of 2022	\$651,933
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,849
- Net Difference Between Projected and Actual Investment	233,389
- Change of Assumptions	(553)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,764)
Pension Expense/Income	370,784
Contributions	(203,088)
Total Activity in FY 2023	423,617
Net Pension Liability as of 2023	\$1,075,550

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$623,875 Proportionate Share: 0.0005742

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$371,349	\$588,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$193,239	\$1,179
Net Difference Between Projected and Actual	241,124	0
Change of Assumptions	132,427	8,708
Changes in Proportion and Differences Between	575	6,638
Total	\$567,365	\$16,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,831
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,068)
Total	\$201,763

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$110,825

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,005
2025	74,969
2026	212,464
2027	85,271
2028	51,184
Thereafter	25,947
Total	\$550,840

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,370,638	\$588,228	(\$43,472)

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

Net Pension Liability as of 2022	\$371,349
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,321
- Net Difference Between Projected and Actual Investment	122,932
- Change of Assumptions	(5,450)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,138
Pension Expense/Income	201,763
Contributions	(110,825)
Total Activity in FY 2023	216,879
Net Pension Liability as of 2023	\$588,228

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$339,366 Proportionate Share: 0.0003124

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$204,332	\$320,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,134	\$641
Net Difference Between Projected and Actual	131,186	0
Change of Assumptions	72,048	4,738
Changes in Proportion and Differences Between	3,674	5,819
Total	\$312,042	\$11,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(225)
Total	\$110,127

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,210

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$55,254
2025	40,977
2026	115,815
2027	46,634
2028	27,546
Thereafter	14,618
Total	\$300,844

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$745,711	\$320,032	(\$23,652)

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

Net Pension Liability as of 2022	\$204,332
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,841
- Net Difference Between Projected and Actual Investment	66,152
- Change of Assumptions	(3,765)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	555
Pension Expense/Income	110,127
Contributions	(60,210)
Total Activity in FY 2023	115,700
Net Pension Liability as of 2023	\$320,032

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$5,857,380 Proportionate Share: 0.0053911

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,481,167	\$5,522,809

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,814,297	\$11,065
Net Difference Between Projected and Actual	2,263,887	0
Change of Assumptions	1,243,340	81,756
Changes in Proportion and Differences Between	36,943	60,671
Total	\$5,358,467	\$153,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,904,356
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(11,823)
Total	\$1,892,533

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,039,757

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$952,472
2025	712,585
2026	2,003,793
2027	807,779
2028	485,273
Thereafter	243,073
Total	\$5,204,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,868,767	\$5,522,809	(\$408,157)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

Net Pension Liability as of 2022	\$3,481,167
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,418
- Net Difference Between Projected and Actual Investment	1,155,910
- Change of Assumptions	(49,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,841
Pension Expense/Income	1,892,533
Contributions	(1,039,757)
Total Activity in FY 2023	2,041,642
Net Pension Liability as of 2023	\$5,522,809

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$5,632,369 Proportionate Share: 0.0051840

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,359,630	\$5,310,649

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,744,601	\$10,640
Net Difference Between Projected and Actual	2,176,920	0
Change of Assumptions	1,195,577	78,616
Changes in Proportion and Differences Between	24,592	38,678
Total	\$5,141,690	\$127,934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,831,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,321)
Total	\$1,815,879

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$999,849

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$917,904
2025	686,222
2026	1,927,627
2027	777,811
2028	467,753
Thereafter	236,439
Total	\$5,013,756

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,374,411	\$5,310,649	(\$392,478)

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

Net Pension Liability as of 2022	\$3,359,630
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,609
- Net Difference Between Projected and Actual Investment	1,107,625
- Change of Assumptions	(51,651)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,406
Pension Expense/Income	1,815,879
Contributions	(999,849)
Total Activity in FY 2023	1,951,019
Net Pension Liability as of 2023	\$5,310,649

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$10,025,458 Proportionate Share: 0.0092274

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,002,995	\$9,452,832

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,105,349	\$18,939
Net Difference Between Projected and Actual	3,874,867	0
Change of Assumptions	2,128,100	139,934
Changes in Proportion and Differences Between	38,599	46,953
Total	\$9,146,915	\$205,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,259,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,434)
Total	\$3,258,059

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,779,565

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,642,394
2025	1,221,046
2026	3,429,143
2027	1,384,265
2028	835,605
Thereafter	428,636
Total	\$8,941,089

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,026,166	\$9,452,832	(\$698,601)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

Net Pension Liability as of 2022	\$6,002,995
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,034
- Net Difference Between Projected and Actual Investment	1,964,249
- Change of Assumptions	(99,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,973
Pension Expense/Income	3,258,059
Contributions	(1,779,565)
Total Activity in FY 2023	3,449,837
Net Pension Liability as of 2023	\$9,452,832

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$10,513,663 Proportionate Share: 0.0096767

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,255,917	\$9,913,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,256,555	\$19,861
Net Difference Between Projected and Actual	4,063,542	0
Change of Assumptions	2,231,721	146,748
Changes in Proportion and Differences Between	20,181	20,251
Total	\$9,571,999	\$186,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,418,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(162)
Total	\$3,418,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,865,314

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,724,939
2025	1,283,190
2026	3,599,197
2027	1,454,987
2028	876,538
Thereafter	446,288
Total	\$9,385,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,098,663	\$9,913,109	(\$732,617)

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

Net Pension Liability as of 2022	\$6,255,917
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,494
- Net Difference Between Projected and Actual Investment	2,072,425
- Change of Assumptions	(91,082)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,373)
Pension Expense/Income	3,418,042
Contributions	(1,865,314)
Total Activity in FY 2023	3,657,192
Net Pension Liability as of 2023	\$9,913,109

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$2,703,928 Proportionate Share: 0.0024887

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,651,374	\$2,549,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$837,536	\$5,108
Net Difference Between Projected and Actual	1,045,081	0
Change of Assumptions	573,965	37,741
Changes in Proportion and Differences Between	12,306	2,344
Total	\$2,468,888	\$45,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$879,110
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,130
Total	\$880,240

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$480,103

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$445,324
2025	331,854
2026	927,389
2027	376,140
2028	226,688
Thereafter	116,300
Total	\$2,423,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,940,625	\$2,549,501	(\$188,418)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

Net Pension Liability as of 2022	\$1,651,374
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,901
- Net Difference Between Projected and Actual Investment	519,486
- Change of Assumptions	(38,189)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,792
Pension Expense/Income	880,240
Contributions	(480,103)
Total Activity in FY 2023	898,127
Net Pension Liability as of 2023	\$2,549,501

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$2,831,500 Proportionate Share: 0.0026061

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,755,484	\$2,669,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$877,046	\$5,349
Net Difference Between Projected and Actual	1,094,381	0
Change of Assumptions	601,040	39,522
Changes in Proportion and Differences Between	26,382	391
Total	\$2,598,849	\$45,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$920,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,788
Total	\$926,369

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$502,771

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$469,845
2025	350,358
2026	974,026
2027	396,611
2028	239,589
Thereafter	123,158
Total	\$2,553,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,220,863	\$2,669,769	(\$197,306)

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

Net Pension Liability as of 2022	\$1,755,484
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,623)
- Net Difference Between Projected and Actual Investment	535,650
- Change of Assumptions	(49,109)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,769
Pension Expense/Income	926,369
Contributions	(502,771)
Total Activity in FY 2023	914,285
Net Pension Liability as of 2023	\$2,669,769

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$4,425,004 Proportionate Share: 0.0040728

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,801,052	\$4,172,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,370,642	\$8,359
Net Difference Between Projected and Actual	1,710,293	0
Change of Assumptions	939,303	61,764
Changes in Proportion and Differences Between	62,495	8,729
Total	\$4,082,733	\$78,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,438,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,385
Total	\$1,450,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$785,893

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$738,055
2025	547,503
2026	1,523,051
2027	620,933
2028	377,245
Thereafter	197,094
Total	\$4,003,881

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,721,933	\$4,172,302	(\$308,349)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

Net Pension Liability as of 2022	\$2,801,052
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(31,187)
- Net Difference Between Projected and Actual Investment	818,781
- Change of Assumptions	(96,778)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,263
Pension Expense/Income	1,450,064
Contributions	(785,893)
Total Activity in FY 2023	1,371,250
Net Pension Liability as of 2023	\$4,172,302

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$6,366,317 Proportionate Share: 0.0058595

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,885,815	\$6,002,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,971,931	\$12,026
Net Difference Between Projected and Actual	2,460,583	0
Change of Assumptions	1,351,367	88,860
Changes in Proportion and Differences Between	55,322	6,896
Total	\$5,839,203	\$107,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,069,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,402
Total	\$2,072,216

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,130,426

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,053,000
2025	785,707
2026	2,188,650
2027	890,103
2028	538,262
Thereafter	275,699
Total	\$5,731,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,986,856	\$6,002,652	(\$443,619)

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

Net Pension Liability as of 2022	\$3,885,815
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,786
- Net Difference Between Projected and Actual Investment	1,223,816
- Change of Assumptions	(89,133)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,578
Pension Expense/Income	2,072,216
Contributions	(1,130,426)
Total Activity in FY 2023	2,116,837
Net Pension Liability as of 2023	\$6,002,652

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,243,931 Proportionate Share: 0.0011449

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$758,505	\$1,172,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$385,300	\$2,350
Net Difference Between Projected and Actual	480,778	0
Change of Assumptions	264,046	17,363
Changes in Proportion and Differences Between	24,626	6,025
Total	\$1,154,750	\$25,738

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$404,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,768
Total	\$407,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,942

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$206,880
2025	154,533
2026	429,134
2027	175,441
2028	106,821
Thereafter	56,203
Total	\$1,129,012

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,732,921	\$1,172,871	(\$86,680)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

Net Pension Liability as of 2022	\$758,505
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,608
- Net Difference Between Projected and Actual Investment	239,363
- Change of Assumptions	(17,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	299
Pension Expense/Income	407,193
Contributions	(220,942)
Total Activity in FY 2023	414,366
Net Pension Liability as of 2023	\$1,172,871

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$467,689 Proportionate Share: 0.0004305

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$300,668	\$441,017

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,879	\$884
Net Difference Between Projected and Actual	180,780	0
Change of Assumptions	99,285	6,529
Changes in Proportion and Differences Between	10,003	1,997
Total	\$434,947	\$9,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,546
Total	\$154,616

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,039

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$78,334
2025	58,133
2026	161,464
2027	66,033
2028	40,177
Thereafter	21,396
Total	\$425,537

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,027,620	\$441,017	(\$32,593)

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

Net Pension Liability as of 2022	\$300,668
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,581)
- Net Difference Between Projected and Actual Investment	85,084
- Change of Assumptions	(11,829)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,098
Pension Expense/Income	154,616
Contributions	(83,039)
Total Activity in FY 2023	140,349
Net Pension Liability as of 2023	\$441,017

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$2,869,297 Proportionate Share: 0.0026409

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,653,124	\$2,705,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$888,757	\$5,420
Net Difference Between Projected and Actual	1,108,995	0
Change of Assumptions	609,066	40,049
Changes in Proportion and Differences Between	22,567	16,763
Total	\$2,629,385	\$62,232

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$932,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,491
Total	\$937,364

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$473,545
2025	352,211
2026	983,700
2027	398,486
2028	239,083
Thereafter	120,128
Total	\$2,567,153

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,303,932	\$2,705,419	(\$199,941)

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

Net Pension Liability as of 2022	\$1,653,124
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,940
- Net Difference Between Projected and Actual Investment	582,843
- Change of Assumptions	(6,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,735)
Pension Expense/Income	937,364
Contributions	(510,113)
Total Activity in FY 2023	1,052,295
Net Pension Liability as of 2023	\$2,705,419

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$2,868,630 Proportionate Share: 0.0026403

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,523,877	\$2,704,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$888,555	\$5,419
Net Difference Between Projected and Actual	1,108,743	0
Change of Assumptions	608,928	40,040
Changes in Proportion and Differences Between	22,743	37,166
Total	\$2,628,969	\$82,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$932,661
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,070
Total	\$933,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$510,109

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$469,819
2025	348,388
2026	979,756
2027	394,649
2028	237,771
Thereafter	115,961
Total	\$2,546,344

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,302,500	\$2,704,805	(\$199,896)

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

Net Pension Liability as of 2022	\$1,523,877
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,037
- Net Difference Between Projected and Actual Investment	623,727
- Change of Assumptions	38,823
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,281)
Pension Expense/Income	933,731
Contributions	(510,109)
Total Activity in FY 2023	1,180,928
Net Pension Liability as of 2023	\$2,704,805

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$668,864 Proportionate Share: 0.0006156

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$401,474	\$630,640

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,171	\$1,263
Net Difference Between Projected and Actual	258,509	0
Change of Assumptions	141,975	9,336
Changes in Proportion and Differences Between	8,395	694
Total	\$616,050	\$11,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,759
Total	\$219,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,861

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$111,258
2025	83,408
2026	230,655
2027	94,247
2028	56,599
Thereafter	28,590
Total	\$604,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,469,461	\$630,640	(\$46,607)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

Net Pension Liability as of 2022	\$401,474
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,182
- Net Difference Between Projected and Actual Investment	130,729
- Change of Assumptions	(7,010)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,088)
Pension Expense/Income	219,214
Contributions	(118,861)
Total Activity in FY 2023	229,166
Net Pension Liability as of 2023	\$630,640

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$228,541 Proportionate Share: 0.0002103

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$141,037	\$215,438

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,773	\$432
Net Difference Between Projected and Actual	88,311	0
Change of Assumptions	48,501	3,189
Changes in Proportion and Differences Between	3,762	597
Total	\$211,347	\$4,218

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	662
Total	\$74,949

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,580

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$38,131
2025	28,574
2026	78,865
2027	32,304
2028	19,298
Thereafter	9,957
Total	\$207,129

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$501,994	\$215,438	(\$15,922)

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

Net Pension Liability as of 2022	\$141,037
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178
- Net Difference Between Projected and Actual Investment	43,422
- Change of Assumptions	(3,746)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	178
Pension Expense/Income	74,949
Contributions	(40,580)
Total Activity in FY 2023	74,401
Net Pension Liability as of 2023	\$215,438

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$472,632 Proportionate Share: 0.0004350

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$276,827	\$445,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,393	\$893
Net Difference Between Projected and Actual	182,670	0
Change of Assumptions	100,323	6,597
Changes in Proportion and Differences Between	5,717	1,478
Total	\$435,103	\$8,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,338)
Total	\$152,322

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,888

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$78,004
2025	58,551
2026	162,694
2027	66,307
2028	40,162
Thereafter	20,417
Total	\$426,135

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,038,362	\$445,627	(\$32,934)

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

Net Pension Liability as of 2022	\$276,827
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,784
- Net Difference Between Projected and Actual Investment	94,562
- Change of Assumptions	(2,566)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	586
Pension Expense/Income	152,322
Contributions	(83,888)
Total Activity in FY 2023	168,800
Net Pension Liability as of 2023	\$445,627

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$391,286 Proportionate Share: 0.0003601

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$254,087	\$368,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,186	\$739
Net Difference Between Projected and Actual	151,217	0
Change of Assumptions	83,049	5,461
Changes in Proportion and Differences Between	5,845	604
Total	\$361,297	\$6,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	32
Total	\$127,234

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$69,475

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$64,858
2025	48,696
2026	134,899
2027	55,141
2028	33,340
Thereafter	17,559
Total	\$354,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$859,573	\$368,898	(\$27,263)

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

Net Pension Liability as of 2022	\$254,087
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,956)
- Net Difference Between Projected and Actual Investment	70,347
- Change of Assumptions	(10,794)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,455
Pension Expense/Income	127,234
Contributions	(69,475)
Total Activity in FY 2023	114,811
Net Pension Liability as of 2023	\$368,898

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$2,131,766 Proportionate Share: 0.0019621

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,327,513	\$2,010,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$660,317	\$4,027
Net Difference Between Projected and Actual	823,946	0
Change of Assumptions	452,516	29,755
Changes in Proportion and Differences Between	23,712	9,759
Total	\$1,960,491	\$43,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$693,094
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,811
Total	\$696,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$378,574

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$350,923
2025	261,202
2026	732,348
2027	297,706
2028	180,728
Thereafter	94,043
Total	\$1,916,950

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,683,610	\$2,010,036	(\$148,549)

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

Net Pension Liability as of 2022	\$1,327,513
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,123)
- Net Difference Between Projected and Actual Investment	401,428
- Change of Assumptions	(39,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,888
Pension Expense/Income	696,905
Contributions	(378,574)
Total Activity in FY 2023	682,523
Net Pension Liability as of 2023	\$2,010,036

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$1,779,137 Proportionate Share: 0.0016375

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,100,571	\$1,677,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551,077	\$3,361
Net Difference Between Projected and Actual	687,636	0
Change of Assumptions	377,654	24,833
Changes in Proportion and Differences Between	12,869	4,348
Total	\$1,629,236	\$32,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$578,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,025
Total	\$582,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$315,932

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$293,961
2025	217,589
2026	610,974
2027	248,005
2028	149,083
Thereafter	77,082
Total	\$1,596,694

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,908,777	\$1,677,505	(\$123,974)

1977 Fund Net Pension Liability - Unaudited

LOGANSPOUR-FIRE DEPT - 7773200

Net Pension Liability as of 2022	\$1,100,571
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	203
- Net Difference Between Projected and Actual Investment	337,349
- Change of Assumptions	(30,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,858
Pension Expense/Income	582,457
Contributions	(315,932)
Total Activity in FY 2023	576,934
Net Pension Liability as of 2023	\$1,677,505

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$221,378 Proportionate Share: 0.0002038

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$132,680	\$208,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,586	\$418
Net Difference Between Projected and Actual	85,582	0
Change of Assumptions	47,002	3,091
Changes in Proportion and Differences Between	1,789	1,296
Total	\$202,959	\$4,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	702
Total	\$72,692

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,265

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$36,519
2025	27,141
2026	76,008
2027	30,853
2028	18,396
Thereafter	9,237
Total	\$198,154

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$486,479	\$208,779	(\$15,430)

1977 Fund Net Pension Liability - Unaudited

LOGOOTEETEE-POLICE DEPT - 7774100

Net Pension Liability as of 2022	\$132,680
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,162
- Net Difference Between Projected and Actual Investment	43,353
- Change of Assumptions	(2,241)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(602)
Pension Expense/Income	72,692
Contributions	(39,265)
Total Activity in FY 2023	76,099
Net Pension Liability as of 2023	\$208,779

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,558,918 Proportionate Share: 0.0014348

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$830,352	\$1,469,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$482,861	\$2,945
Net Difference Between Projected and Actual	602,516	0
Change of Assumptions	330,905	21,759
Changes in Proportion and Differences Between	12,933	14,988
Total	\$1,429,215	\$39,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$506,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,525
Total	\$509,355

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$276,720

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$256,811
2025	190,431
2026	533,674
2027	215,653
2028	129,287
Thereafter	63,667
Total	\$1,389,523

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,424,924	\$1,469,853	(\$108,628)

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

Net Pension Liability as of 2022	\$830,352
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,832
- Net Difference Between Projected and Actual Investment	338,234
- Change of Assumptions	20,317
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,517)
Pension Expense/Income	509,355
Contributions	(276,720)
Total Activity in FY 2023	639,501
Net Pension Liability as of 2023	\$1,469,853

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$2,115,845 Proportionate Share: 0.0019474

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,124,347	\$1,994,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$655,370	\$3,997
Net Difference Between Projected and Actual	817,773	0
Change of Assumptions	449,126	29,532
Changes in Proportion and Differences Between	16,257	20,643
Total	\$1,938,526	\$54,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$687,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,341
Total	\$690,242

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$375,456

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$347,331
2025	258,480
2026	724,799
2027	293,208
2028	175,923
Thereafter	84,613
Total	\$1,884,354

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,648,520	\$1,994,976	(\$147,437)

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

Net Pension Liability as of 2022	\$1,124,347
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,031
- Net Difference Between Projected and Actual Investment	459,919
- Change of Assumptions	28,502
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,609)
Pension Expense/Income	690,242
Contributions	(375,456)
Total Activity in FY 2023	870,629
Net Pension Liability as of 2023	\$1,994,976

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$3,095,298 Proportionate Share: 0.0028489

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,815,605	\$2,918,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$958,756	\$5,847
Net Difference Between Projected and Actual	1,196,340	0
Change of Assumptions	657,037	43,204
Changes in Proportion and Differences Between	15,073	29,614
Total	\$2,827,206	\$78,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,006,347
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,726)
Total	\$998,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$549,348

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$502,539
2025	375,399
2026	1,057,254
2027	425,359
2028	257,002
Thereafter	130,988
Total	\$2,748,541

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,800,436	\$2,918,501	(\$215,689)

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

Net Pension Liability as of 2022	\$1,815,605
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,680
- Net Difference Between Projected and Actual Investment	618,474
- Change of Assumptions	(17,706)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,175
Pension Expense/Income	998,621
Contributions	(549,348)
Total Activity in FY 2023	1,102,896
Net Pension Liability as of 2023	\$2,918,501

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$3,173,843 Proportionate Share: 0.0029212

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,820,205	\$2,992,567

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$983,088	\$5,996
Net Difference Between Projected and Actual	1,226,701	0
Change of Assumptions	673,711	44,300
Changes in Proportion and Differences Between	16,336	23,030
Total	\$2,899,836	\$73,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,031,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,335)
Total	\$1,026,552

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$563,099

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$517,858
2025	386,571
2026	1,086,070
2027	438,554
2028	264,649
Thereafter	132,808
Total	\$2,826,510

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,973,019	\$2,992,567	(\$221,162)

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

Net Pension Liability as of 2022	\$1,820,205
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,575
- Net Difference Between Projected and Actual Investment	647,371
- Change of Assumptions	(3,728)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,309)
Pension Expense/Income	1,026,552
Contributions	(563,099)
Total Activity in FY 2023	1,172,362
Net Pension Liability as of 2023	\$2,992,567

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$1,756,795 Proportionate Share: 0.0016169

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,021,598	\$1,656,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,145	\$3,319
Net Difference Between Projected and Actual	678,986	0
Change of Assumptions	372,903	24,520
Changes in Proportion and Differences Between	22,763	4,303
Total	\$1,618,797	\$32,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$571,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,770
Total	\$574,925

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$311,952

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$291,879
2025	218,631
2026	605,415
2027	247,014
2028	149,444
Thereafter	74,272
Total	\$1,586,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,859,604	\$1,656,402	(\$122,415)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

Net Pension Liability as of 2022	\$1,021,598
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,601
- Net Difference Between Projected and Actual Investment	353,835
- Change of Assumptions	(6,969)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,636)
Pension Expense/Income	574,925
Contributions	(311,952)
Total Activity in FY 2023	634,804
Net Pension Liability as of 2023	\$1,656,402

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,580,518 Proportionate Share: 0.0014547

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$878,681	\$1,490,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$489,558	\$2,986
Net Difference Between Projected and Actual	610,873	0
Change of Assumptions	335,495	22,061
Changes in Proportion and Differences Between	21,854	12,249
Total	\$1,457,780	\$37,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$513,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,728
Total	\$516,587

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$280,597

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$262,286
2025	194,485
2026	543,306
2027	221,157
2028	133,497
Thereafter	65,753
Total	\$1,420,484

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,472,426	\$1,490,239	(\$110,134)

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

Net Pension Liability as of 2022	\$878,681
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,444
- Net Difference Between Projected and Actual Investment	331,208
- Change of Assumptions	7,794
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,878)
Pension Expense/Income	516,587
Contributions	(280,597)
Total Activity in FY 2023	611,558
Net Pension Liability as of 2023	\$1,490,239

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$4,714,002 Proportionate Share: 0.0043388

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,946,171	\$4,444,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,460,161	\$8,905
Net Difference Between Projected and Actual	1,821,995	0
Change of Assumptions	1,000,650	65,798
Changes in Proportion and Differences Between	42,357	4,486
Total	\$4,325,163	\$79,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,532,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,385
Total	\$1,546,026

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$837,189

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$781,672
2025	581,673
2026	1,619,643
2027	658,492
2028	398,375
Thereafter	206,119
Total	\$4,245,974

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,356,886	\$4,444,800	(\$328,488)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

Net Pension Liability as of 2022	\$2,946,171
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,407)
- Net Difference Between Projected and Actual Investment	884,295
- Change of Assumptions	(89,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,846
Pension Expense/Income	1,546,026
Contributions	(837,189)
Total Activity in FY 2023	1,498,629
Net Pension Liability as of 2023	\$4,444,800

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$1,067,681 Proportionate Share: 0.0009827

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$684,261	\$1,006,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$330,714	\$2,017
Net Difference Between Projected and Actual	412,666	0
Change of Assumptions	226,638	14,903
Changes in Proportion and Differences Between	17,500	2,521
Total	\$987,518	\$19,441

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$347,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,857
Total	\$350,987

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$189,513

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$177,394
2025	133,003
2026	368,265
2027	150,744
2028	91,114
Thereafter	47,557
Total	\$968,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,345,743	\$1,006,708	(\$74,400)

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

Net Pension Liability as of 2022	\$684,261
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,710)
- Net Difference Between Projected and Actual Investment	194,881
- Change of Assumptions	(26,278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,080
Pension Expense/Income	350,987
Contributions	(189,513)
Total Activity in FY 2023	322,447
Net Pension Liability as of 2023	\$1,006,708

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$5,208,371 Proportionate Share: 0.0047938

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,015,945	\$4,910,916

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,613,285	\$9,839
Net Difference Between Projected and Actual	2,013,063	0
Change of Assumptions	1,105,586	72,698
Changes in Proportion and Differences Between	71,058	76,211
Total	\$4,802,992	\$158,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,693,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,627)
Total	\$1,682,738

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$924,448

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$849,649
2025	635,793
2026	1,783,849
2027	722,146
2028	429,477
Thereafter	223,330
Total	\$4,644,244

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,442,989	\$4,910,916	(\$362,936)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

Net Pension Liability as of 2022	\$3,015,945
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,071
- Net Difference Between Projected and Actual Investment	1,053,156
- Change of Assumptions	(16,177)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,369)
Pension Expense/Income	1,682,738
Contributions	(924,448)
Total Activity in FY 2023	1,894,971
Net Pension Liability as of 2023	\$4,910,916

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$6,021,952 Proportionate Share: 0.0055426

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,401,093	\$5,678,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,865,283	\$11,376
Net Difference Between Projected and Actual	2,327,507	0
Change of Assumptions	1,278,280	84,054
Changes in Proportion and Differences Between	23,283	79,826
Total	\$5,494,353	\$175,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,957,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(20,468)
Total	\$1,937,404

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,068,507

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$973,317
2025	723,485
2026	2,050,975
2027	824,264
2028	496,359
Thereafter	250,697
Total	\$5,319,097

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,230,404	\$5,678,010	(\$419,627)

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

Net Pension Liability as of 2022	\$3,401,093
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,929
- Net Difference Between Projected and Actual Investment	1,245,016
- Change of Assumptions	11,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,117)
Pension Expense/Income	1,937,404
Contributions	(1,068,507)
Total Activity in FY 2023	2,276,917
Net Pension Liability as of 2023	\$5,678,010

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$6,538,742 Proportionate Share: 0.0060182

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,269,020	\$6,165,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,025,339	\$12,352
Net Difference Between Projected and Actual	2,527,226	0
Change of Assumptions	1,387,967	91,267
Changes in Proportion and Differences Between	84,319	13,889
Total	\$6,024,851	\$117,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,125,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,028
Total	\$2,133,901

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,161,048

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,083,031
2025	809,650
2026	2,249,816
2027	916,044
2028	556,274
Thereafter	292,528
Total	\$5,907,343

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,365,680	\$6,165,229	(\$455,634)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

Net Pension Liability as of 2022	\$4,269,020
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(110,769)
- Net Difference Between Projected and Actual Investment	1,168,493
- Change of Assumptions	(188,234)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,866
Pension Expense/Income	2,133,901
Contributions	(1,161,048)
Total Activity in FY 2023	1,896,209
Net Pension Liability as of 2023	\$6,165,229

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$7,332,678 Proportionate Share: 0.0067490

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,501,922	\$6,913,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,271,279	\$13,852
Net Difference Between Projected and Actual	2,834,111	0
Change of Assumptions	1,556,510	102,349
Changes in Proportion and Differences Between	26,447	19,138
Total	\$6,688,347	\$135,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,384,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(888)
Total	\$2,383,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,301,676

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,202,396
2025	896,753
2026	2,511,753
2027	1,016,282
2028	611,443
Thereafter	314,381
Total	\$6,553,008

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,110,128	\$6,913,883	(\$510,963)

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

Net Pension Liability as of 2022	\$4,501,922
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,807
- Net Difference Between Projected and Actual Investment	1,401,251
- Change of Assumptions	(111,786)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,231
Pension Expense/Income	2,383,134
Contributions	(1,301,676)
Total Activity in FY 2023	2,411,961
Net Pension Liability as of 2023	\$6,913,883

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$330,408 Proportionate Share: 0.0003041

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$160,602	\$311,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,340	\$624
Net Difference Between Projected and Actual	127,701	0
Change of Assumptions	70,134	4,612
Changes in Proportion and Differences Between	9,856	6,578
Total	\$310,031	\$11,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,129
Total	\$108,549

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,719

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$55,010
2025	41,087
2026	113,912
2027	46,593
2028	27,992
Thereafter	13,623
Total	\$298,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$725,899	\$311,529	(\$23,023)

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

Net Pension Liability as of 2022	\$160,602
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,819
- Net Difference Between Projected and Actual Investment	76,585
- Change of Assumptions	9,659
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,966)
Pension Expense/Income	108,549
Contributions	(58,719)
Total Activity in FY 2023	150,927
Net Pension Liability as of 2023	\$311,529

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$630,122 Proportionate Share: 0.0005800

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$337,272	\$594,170

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,191	\$1,190
Net Difference Between Projected and Actual	243,560	0
Change of Assumptions	133,764	8,796
Changes in Proportion and Differences Between	13,023	6,285
Total	\$585,538	\$16,271

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,420
Total	\$206,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$111,993

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$104,753
2025	78,851
2026	217,457
2027	88,781
2028	53,126
Thereafter	26,299
Total	\$569,267

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,384,483	\$594,170	(\$43,911)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

Net Pension Liability as of 2022	\$337,272
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,214
- Net Difference Between Projected and Actual Investment	136,214
- Change of Assumptions	7,651
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,488)
Pension Expense/Income	206,300
Contributions	(111,993)
Total Activity in FY 2023	256,898
Net Pension Liability as of 2023	\$594,170

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$1,393,945 Proportionate Share: 0.0012830

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$732,267	\$1,314,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$431,775	\$2,633
Net Difference Between Projected and Actual	538,771	0
Change of Assumptions	295,896	19,457
Changes in Proportion and Differences Between	4,979	18,356
Total	\$1,271,421	\$40,446

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$453,208
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,227)
Total	\$450,981

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$247,823

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$226,519
2025	168,971
2026	475,443
2027	191,071
2028	113,483
Thereafter	55,488
Total	\$1,230,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,062,571	\$1,314,345	(\$97,135)

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

Net Pension Liability as of 2022	\$732,267
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,853
- Net Difference Between Projected and Actual Investment	305,707
- Change of Assumptions	21,727
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,367)
Pension Expense/Income	450,981
Contributions	(247,823)
Total Activity in FY 2023	582,078
Net Pension Liability as of 2023	\$1,314,345

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$154,522 Proportionate Share: 0.0001422

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$118,039	\$145,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,855	\$292
Net Difference Between Projected and Actual	59,714	0
Change of Assumptions	32,795	2,156
Changes in Proportion and Differences Between	6,311	1,242
Total	\$146,675	\$3,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	171
Total	\$50,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,401

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,888
2025	19,580
2026	53,697
2027	22,210
2028	13,811
Thereafter	7,799
Total	\$142,985

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$339,437	\$145,674	(\$10,766)

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

Net Pension Liability as of 2022	\$118,039
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,159)
- Net Difference Between Projected and Actual Investment	22,145
- Change of Assumptions	(10,419)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,067
Pension Expense/Income	50,402
Contributions	(27,401)
Total Activity in FY 2023	27,635
Net Pension Liability as of 2023	\$145,674

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$657,404 Proportionate Share: 0.0006051

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$486,796	\$619,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203,638	\$1,242
Net Difference Between Projected and Actual	254,100	0
Change of Assumptions	139,553	9,176
Changes in Proportion and Differences Between	15,297	372
Total	\$612,588	\$10,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,131
Total	\$215,877

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,662

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$110,320
2025	82,453
2026	227,428
2027	93,317
2028	56,855
Thereafter	31,425
Total	\$601,798

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,444,397	\$619,883	(\$45,812)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

Net Pension Liability as of 2022	\$486,796
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(39,776)
- Net Difference Between Projected and Actual Investment	99,164
- Change of Assumptions	(38,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,434
Pension Expense/Income	215,877
Contributions	(116,662)
Total Activity in FY 2023	133,087
Net Pension Liability as of 2023	\$619,883

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$359,661 Proportionate Share: 0.0003310

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$224,610	\$339,087

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,393	\$679
Net Difference Between Projected and Actual	138,997	0
Change of Assumptions	76,338	5,020
Changes in Proportion and Differences Between	3,021	1,287
Total	\$329,749	\$6,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,923
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(158)
Total	\$116,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,844

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$59,175
2025	44,142
2026	123,403
2027	50,040
2028	30,247
Thereafter	15,756
Total	\$322,763

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$790,110	\$339,087	(\$25,060)

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

Net Pension Liability as of 2022	\$224,610
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,026)
- Net Difference Between Projected and Actual Investment	67,509
- Change of Assumptions	(6,811)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,884
Pension Expense/Income	116,765
Contributions	(63,844)
Total Activity in FY 2023	114,477
Net Pension Liability as of 2023	\$339,087

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$6,103,555 Proportionate Share: 0.0056177

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,632,764	\$5,754,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,890,556	\$11,530
Net Difference Between Projected and Actual	2,359,044	0
Change of Assumptions	1,295,601	85,193
Changes in Proportion and Differences Between	35,875	12,233
Total	\$5,581,076	\$108,956

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,984,400
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,216
Total	\$1,986,616

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,083,629

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,004,026
2025	749,895
2026	2,094,274
2027	849,552
2028	513,448
Thereafter	260,925
Total	\$5,472,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,409,670	\$5,754,945	(\$425,313)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

Net Pension Liability as of 2022	\$3,632,764
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,795
- Net Difference Between Projected and Actual Investment	1,202,817
- Change of Assumptions	(53,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,207)
Pension Expense/Income	1,986,616
Contributions	(1,083,629)
Total Activity in FY 2023	2,122,181
Net Pension Liability as of 2023	\$5,754,945

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$6,804,961 Proportionate Share: 0.0062633

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,164,910	\$6,416,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,107,824	\$12,855
Net Difference Between Projected and Actual	2,630,151	0
Change of Assumptions	1,444,494	94,983
Changes in Proportion and Differences Between	39,890	28,211
Total	\$6,222,359	\$136,049

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,212,453
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,405)
Total	\$2,211,048

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,208,148

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,118,815
2025	833,788
2026	2,332,540
2027	944,238
2028	567,717
Thereafter	289,212
Total	\$6,086,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,950,743	\$6,416,317	(\$474,191)

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

Net Pension Liability as of 2022	\$4,164,910
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,006
- Net Difference Between Projected and Actual Investment	1,304,554
- Change of Assumptions	(99,210)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,157
Pension Expense/Income	2,211,048
Contributions	(1,208,148)
Total Activity in FY 2023	2,251,407
Net Pension Liability as of 2023	\$6,416,317

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$3,349,757 Proportionate Share: 0.0030831

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,996,420	\$3,158,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,037,573	\$6,328
Net Difference Between Projected and Actual	1,294,688	0
Change of Assumptions	711,050	46,755
Changes in Proportion and Differences Between	5,442	20,292
Total	\$3,048,753	\$73,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,089,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,332)
Total	\$1,086,744

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$594,619

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$545,932
2025	405,388
2026	1,143,888
2027	460,845
2028	277,166
Thereafter	142,159
Total	\$2,975,378

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,359,481	\$3,158,423	(\$233,420)

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

Net Pension Liability as of 2022	\$1,996,420
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,064
- Net Difference Between Projected and Actual Investment	659,272
- Change of Assumptions	(30,139)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,681
Pension Expense/Income	1,086,744
Contributions	(594,619)
Total Activity in FY 2023	1,162,003
Net Pension Liability as of 2023	\$3,158,423

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$1,311,512 Proportionate Share: 0.0012071

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$700,846	\$1,236,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$406,232	\$2,478
Net Difference Between Projected and Actual	506,898	0
Change of Assumptions	278,391	18,306
Changes in Proportion and Differences Between	8,354	14,670
Total	\$1,199,875	\$35,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$426,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(567)
Total	\$425,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,007

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$215,047
2025	159,623
2026	448,072
2027	181,135
2028	107,764
Thereafter	52,780
Total	\$1,164,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,881,395	\$1,236,590	(\$91,389)

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

Net Pension Liability as of 2022	\$700,846
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,097
- Net Difference Between Projected and Actual Investment	283,834
- Change of Assumptions	16,304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,314)
Pension Expense/Income	425,830
Contributions	(233,007)
Total Activity in FY 2023	535,744
Net Pension Liability as of 2023	\$1,236,590

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$4,905,818 Proportionate Share: 0.0045153

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,938,980	\$4,625,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,519,560	\$9,268
Net Difference Between Projected and Actual	1,896,112	0
Change of Assumptions	1,041,356	68,475
Changes in Proportion and Differences Between	57,113	37,388
Total	\$4,514,141	\$115,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,594,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	13,019
Total	\$1,608,007

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$871,269

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$808,200
2025	598,462
2026	1,679,684
2027	681,234
2028	416,150
Thereafter	215,280
Total	\$4,399,010

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,778,198	\$4,625,612	(\$341,851)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

Net Pension Liability as of 2022	\$2,938,980
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,205
- Net Difference Between Projected and Actual Investment	960,701
- Change of Assumptions	(49,413)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,599)
Pension Expense/Income	1,608,007
Contributions	(871,269)
Total Activity in FY 2023	1,686,632
Net Pension Liability as of 2023	\$4,625,612

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$5,856,656 Proportionate Share: 0.0053904

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,677,855	\$5,522,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,814,062	\$11,064
Net Difference Between Projected and Actual	2,263,594	0
Change of Assumptions	1,243,179	81,746
Changes in Proportion and Differences Between	47,109	44,554
Total	\$5,367,944	\$137,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,904,109
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,638)
Total	\$1,897,471

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,039,233

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$958,468
2025	712,492
2026	2,002,992
2027	809,778
2028	492,754
Thereafter	254,096
Total	\$5,230,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,867,096	\$5,522,092	(\$408,104)

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

Net Pension Liability as of 2022	\$3,677,855
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,664)
- Net Difference Between Projected and Actual Investment	1,093,016
- Change of Assumptions	(117,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,517
Pension Expense/Income	1,897,471
Contributions	(1,039,233)
Total Activity in FY 2023	1,844,237
Net Pension Liability as of 2023	\$5,522,092

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$1,707,020 Proportionate Share: 0.0015711

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,022,764	\$1,609,483

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$528,731	\$3,225
Net Difference Between Projected and Actual	659,753	0
Change of Assumptions	362,340	23,826
Changes in Proportion and Differences Between	10,800	17,956
Total	\$1,561,624	\$45,007

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$554,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,901)
Total	\$552,075

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$303,134

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$277,384
2025	206,609
2026	582,044
2027	234,565
2028	142,621
Thereafter	73,394
Total	\$1,516,617

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,750,277	\$1,609,483	(\$118,947)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

Net Pension Liability as of 2022	\$1,022,764
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,701
- Net Difference Between Projected and Actual Investment	334,230
- Change of Assumptions	(17,243)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,090
Pension Expense/Income	552,075
Contributions	(303,134)
Total Activity in FY 2023	586,719
Net Pension Liability as of 2023	\$1,609,483

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$1,597,361 Proportionate Share: 0.0014702

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$921,958	\$1,506,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$494,775	\$3,018
Net Difference Between Projected and Actual	617,382	0
Change of Assumptions	339,070	22,296
Changes in Proportion and Differences Between	7,489	22,239
Total	\$1,458,716	\$47,553

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$519,334
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,339)
Total	\$515,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$283,722

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$258,835
2025	192,154
2026	543,310
2027	218,027
2028	131,777
Thereafter	67,060
Total	\$1,411,163

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,509,425	\$1,506,118	(\$111,308)

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

Net Pension Liability as of 2022	\$921,958
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,100
- Net Difference Between Projected and Actual Investment	323,944
- Change of Assumptions	(3,919)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,238)
Pension Expense/Income	515,995
Contributions	(283,722)
Total Activity in FY 2023	584,160
Net Pension Liability as of 2023	\$1,506,118

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,445,076 Proportionate Share: 0.0013300

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$847,066	\$1,362,493

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$447,592	\$2,730
Net Difference Between Projected and Actual	558,508	0
Change of Assumptions	306,736	20,170
Changes in Proportion and Differences Between	11,479	6,556
Total	\$1,324,315	\$29,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$469,810
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,330
Total	\$471,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$256,631

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$238,554
2025	177,373
2026	495,680
2027	200,971
2028	121,626
Thereafter	60,655
Total	\$1,294,859

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,174,762	\$1,362,493	(\$100,694)

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

Net Pension Liability as of 2022	\$847,066
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,463
- Net Difference Between Projected and Actual Investment	288,906
- Change of Assumptions	(8,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,374)
Pension Expense/Income	471,140
Contributions	(256,631)
Total Activity in FY 2023	515,427
Net Pension Liability as of 2023	\$1,362,493

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7794200
 Submission Unit Name: NEW HAVEN-FIRE DEPT

Wages: \$1,024,953 Proportionate Share: 0.0009434

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$349,905	\$966,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$317,488	\$1,936
Net Difference Between Projected and Actual	396,162	0
Change of Assumptions	217,575	14,307
Changes in Proportion and Differences Between	199	83,387
Total	\$931,424	\$99,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,247
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,357)
Total	\$319,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$182,021

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$154,744
2025	111,792
2026	337,657
2027	128,666
2028	71,966
Thereafter	26,969
Total	\$831,794

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,251,933	\$966,448	(\$71,424)

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-FIRE DEPT - 7794200

Net Pension Liability as of 2022	\$349,905
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,481
- Net Difference Between Projected and Actual Investment	284,795
- Change of Assumptions	81,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,159)
Pension Expense/Income	319,890
Contributions	(182,021)
Total Activity in FY 2023	616,543
Net Pension Liability as of 2023	\$966,448

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$7,401,789 Proportionate Share: 0.0068126

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$4,304,004	\$6,979,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,292,683	\$13,983
Net Difference Between Projected and Actual	2,860,819	0
Change of Assumptions	1,571,178	103,314
Changes in Proportion and Differences Between	39,583	54,753
Total	\$6,764,263	\$172,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,406,488
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(606)
Total	\$2,405,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,314,212

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,212,636
2025	902,394
2026	2,529,385
2027	1,025,536
2028	612,355
Thereafter	309,907
Total	\$6,592,213

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,261,944	\$6,979,037	(\$515,778)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

Net Pension Liability as of 2022	\$4,304,004
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,540
- Net Difference Between Projected and Actual Investment	1,490,952
- Change of Assumptions	(29,238)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,891)
Pension Expense/Income	2,405,882
Contributions	(1,314,212)
Total Activity in FY 2023	2,675,033
Net Pension Liability as of 2023	\$6,979,037

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$11,126,894 Proportionate Share: 0.0102412

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,700,667	\$10,491,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,446,529	\$21,020
Net Difference Between Projected and Actual	4,300,593	0
Change of Assumptions	2,361,911	155,309
Changes in Proportion and Differences Between	98,865	37,392
Total	\$10,207,898	\$213,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,617,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	12,848
Total	\$3,630,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,975,432

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,839,870
2025	1,371,864
2026	3,817,890
2027	1,555,809
2028	934,208
Thereafter	474,536
Total	\$9,994,177

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,446,146	\$10,491,400	(\$775,355)

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

Net Pension Liability as of 2022	\$6,700,667
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	92,056
- Net Difference Between Projected and Actual Investment	2,167,922
- Change of Assumptions	(124,154)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116)
Pension Expense/Income	3,630,457
Contributions	(1,975,432)
Total Activity in FY 2023	3,790,733
Net Pension Liability as of 2023	\$10,491,400

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7796100
 Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$886,099 Proportionate Share: 0.0008156

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$570,563	\$835,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$274,478	\$1,674
Net Difference Between Projected and Actual	342,495	0
Change of Assumptions	188,100	12,369
Changes in Proportion and Differences Between	13,075	6,122
Total	\$818,148	\$20,165

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,103
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,172)
Total	\$285,931

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,194

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$145,299
2025	109,663
2026	304,510
2027	123,726
2028	75,010
Thereafter	39,775
Total	\$797,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,946,869	\$835,526	(\$61,749)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

Net Pension Liability as of 2022	\$570,563
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,040)
- Net Difference Between Projected and Actual Investment	160,898
- Change of Assumptions	(22,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,101
Pension Expense/Income	285,931
Contributions	(157,194)
Total Activity in FY 2023	264,963
Net Pension Liability as of 2023	\$835,526

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$368,015 Proportionate Share: 0.0003387

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$230,117	\$346,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,985	\$695
Net Difference Between Projected and Actual	142,230	0
Change of Assumptions	78,114	5,136
Changes in Proportion and Differences Between	3,561	4,900
Total	\$337,890	\$10,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(170)
Total	\$119,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,340

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$60,184
2025	44,375
2026	125,223
2027	50,535
2028	30,749
Thereafter	16,093
Total	\$327,159

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$808,490	\$346,975	(\$25,643)

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

Net Pension Liability as of 2022	\$230,117
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,189)
- Net Difference Between Projected and Actual Investment	68,989
- Change of Assumptions	(7,065)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,990
Pension Expense/Income	119,473
Contributions	(65,340)
Total Activity in FY 2023	116,858
Net Pension Liability as of 2023	\$346,975

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$45,625 Proportionate Share: 0.0000420

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$29,283	\$43,026

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,134	\$86
Net Difference Between Projected and Actual	17,637	0
Change of Assumptions	9,686	637
Changes in Proportion and Differences Between	4,152	5,801
Total	\$45,609	\$6,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,836
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(736)
Total	\$14,100

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,101

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$6,824
2025	5,051
2026	15,086
2027	5,820
2028	3,779
Thereafter	2,525
Total	\$39,085

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,256	\$43,026	(\$3,180)

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

Net Pension Liability as of 2022	\$29,283
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(519)
- Net Difference Between Projected and Actual Investment	8,317
- Change of Assumptions	(1,137)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,083
Pension Expense/Income	14,100
Contributions	(8,101)
Total Activity in FY 2023	13,743
Net Pension Liability as of 2023	\$43,026

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,547,417 Proportionate Share: 0.0014242

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$862,226	\$1,458,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$479,294	\$2,923
Net Difference Between Projected and Actual	598,065	0
Change of Assumptions	328,461	21,598
Changes in Proportion and Differences Between	3,138	56,701
Total	\$1,408,958	\$81,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$503,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(12,047)
Total	\$491,038

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$274,388

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$242,534
2025	178,896
2026	518,892
2027	204,100
2028	121,593
Thereafter	61,721
Total	\$1,327,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,399,621	\$1,458,994	(\$107,825)

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

Net Pension Liability as of 2022	\$862,226
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,430
- Net Difference Between Projected and Actual Investment	323,638
- Change of Assumptions	6,946
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,104
Pension Expense/Income	491,038
Contributions	(274,388)
Total Activity in FY 2023	596,768
Net Pension Liability as of 2023	\$1,458,994

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$1,647,530 Proportionate Share: 0.0015164

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,022,051	\$1,553,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$510,323	\$3,112
Net Difference Between Projected and Actual	636,783	0
Change of Assumptions	349,725	22,996
Changes in Proportion and Differences Between	21,897	17,707
Total	\$1,518,728	\$43,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$535,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,011
Total	\$536,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,233

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$271,432
2025	202,267
2026	564,850
2027	229,365
2028	135,945
Thereafter	71,054
Total	\$1,474,913

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,619,706	\$1,553,447	(\$114,806)

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

Net Pension Liability as of 2022	\$1,022,051
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,240)
- Net Difference Between Projected and Actual Investment	311,487
- Change of Assumptions	(28,780)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,497
Pension Expense/Income	536,665
Contributions	(292,233)
Total Activity in FY 2023	531,396
Net Pension Liability as of 2023	\$1,553,447

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$148,681 Proportionate Share: 0.0001368

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$116,095	\$140,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,038	\$281
Net Difference Between Projected and Actual	57,446	0
Change of Assumptions	31,550	2,075
Changes in Proportion and Differences Between	6,680	42
Total	\$141,714	\$2,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,323
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,152
Total	\$49,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,374

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$25,709
2025	19,358
2026	52,108
2027	21,777
2028	13,033
Thereafter	7,331
Total	\$139,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$326,547	\$140,142	(\$10,357)

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

Net Pension Liability as of 2022	\$116,095
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,998)
- Net Difference Between Projected and Actual Investment	20,496
- Change of Assumptions	(10,907)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,355
Pension Expense/Income	49,475
Contributions	(26,374)
Total Activity in FY 2023	24,047
Net Pension Liability as of 2023	\$140,142

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$4,947,005 Proportionate Share: 0.0045532

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,626,391	\$4,664,438

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,532,314	\$9,345
Net Difference Between Projected and Actual	1,912,028	0
Change of Assumptions	1,050,097	69,050
Changes in Proportion and Differences Between	14,655	66,220
Total	\$4,509,094	\$144,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,608,376
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,226)
Total	\$1,602,150

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$878,180

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$804,612
2025	596,150
2026	1,686,212
2027	678,044
2028	403,708
Thereafter	195,753
Total	\$4,364,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,868,667	\$4,664,438	(\$344,720)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

Net Pension Liability as of 2022	\$2,626,391
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	216,389
- Net Difference Between Projected and Actual Investment	1,076,107
- Change of Assumptions	67,484
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,903)
Pension Expense/Income	1,602,150
Contributions	(878,180)
Total Activity in FY 2023	2,038,047
Net Pension Liability as of 2023	\$4,664,438

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$5,729,011 Proportionate Share: 0.0052730

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,326,914	\$5,401,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,774,553	\$10,823
Net Difference Between Projected and Actual	2,214,294	0
Change of Assumptions	1,216,103	79,965
Changes in Proportion and Differences Between	5,671	57,169
Total	\$5,210,621	\$147,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,862,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,172)
Total	\$1,853,466

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,016,659

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$930,538
2025	690,697
2026	1,953,181
2027	784,742
2028	468,572
Thereafter	234,934
Total	\$5,062,664

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,586,858	\$5,401,823	(\$399,216)

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

Net Pension Liability as of 2022	\$3,326,914
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,654
- Net Difference Between Projected and Actual Investment	1,155,412
- Change of Assumptions	(21,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,870)
Pension Expense/Income	1,853,466
Contributions	(1,016,659)
Total Activity in FY 2023	2,074,909
Net Pension Liability as of 2023	\$5,401,823

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,437,671 Proportionate Share: 0.0013232

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$951,759	\$1,355,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$445,304	\$2,716
Net Difference Between Projected and Actual	555,652	0
Change of Assumptions	305,167	20,066
Changes in Proportion and Differences Between	19,211	5,707
Total	\$1,325,334	\$28,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$467,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,158
Total	\$469,566

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$255,195

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$237,606
2025	177,083
2026	494,476
2027	201,262
2028	121,658
Thereafter	64,760
Total	\$1,296,845

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,158,530	\$1,355,527	(\$100,179)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

Net Pension Liability as of 2022	\$951,759
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,894)
- Net Difference Between Projected and Actual Investment	252,729
- Change of Assumptions	(45,959)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,521
Pension Expense/Income	469,566
Contributions	(255,195)
Total Activity in FY 2023	403,768
Net Pension Liability as of 2023	\$1,355,527

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$689,589 Proportionate Share: 0.0006347

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$414,755	\$650,206

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$213,599	\$1,303
Net Difference Between Projected and Actual	266,530	0
Change of Assumptions	146,380	9,625
Changes in Proportion and Differences Between	8,605	5,329
Total	\$635,114	\$16,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(104)
Total	\$224,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,636

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$113,165
2025	84,447
2026	236,690
2027	96,098
2028	58,104
Thereafter	30,353
Total	\$618,857

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,515,054	\$650,206	(\$48,053)

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

Net Pension Liability as of 2022	\$414,755
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,964
- Net Difference Between Projected and Actual Investment	134,523
- Change of Assumptions	(7,513)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,015
Pension Expense/Income	224,098
Contributions	(122,636)
Total Activity in FY 2023	235,451
Net Pension Liability as of 2023	\$650,206

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$5,724,308 Proportionate Share: 0.0052686

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,408,349	\$5,397,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,773,072	\$10,814
Net Difference Between Projected and Actual	2,212,446	0
Change of Assumptions	1,215,088	79,899
Changes in Proportion and Differences Between	45,676	22,789
Total	\$5,246,282	\$113,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,861,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,436
Total	\$1,865,520

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,016,125

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$940,593
2025	703,460
2026	1,966,558
2027	797,697
2028	479,978
Thereafter	244,494
Total	\$5,132,780

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,576,355	\$5,397,316	(\$398,883)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

Net Pension Liability as of 2022	\$3,408,349
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,670
- Net Difference Between Projected and Actual Investment	1,127,645
- Change of Assumptions	(50,369)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,374)
Pension Expense/Income	1,865,520
Contributions	(1,016,125)
Total Activity in FY 2023	1,988,967
Net Pension Liability as of 2023	\$5,397,316

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$4,141,031 Proportionate Share: 0.0038114

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,426,140	\$3,904,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,282,672	\$7,823
Net Difference Between Projected and Actual	1,600,523	0
Change of Assumptions	879,017	57,800
Changes in Proportion and Differences Between	32,868	23,695
Total	\$3,795,080	\$89,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,346,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,559)
Total	\$1,344,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$734,937

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$676,709
2025	507,130
2026	1,421,316
2027	576,272
2028	347,397
Thereafter	176,938
Total	\$3,705,762

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,097,961	\$3,904,515	(\$288,559)

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

Net Pension Liability as of 2022	\$2,426,140
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,891
- Net Difference Between Projected and Actual Investment	828,337
- Change of Assumptions	(22,690)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,009)
Pension Expense/Income	1,344,783
Contributions	(734,937)
Total Activity in FY 2023	1,478,375
Net Pension Liability as of 2023	\$3,904,515

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$594,360 Proportionate Share: 0.0005470

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$355,995	\$560,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$184,085	\$1,123
Net Difference Between Projected and Actual	229,702	0
Change of Assumptions	126,154	8,295
Changes in Proportion and Differences Between	6,006	1,852
Total	\$545,947	\$11,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,223
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	745
Total	\$193,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$105,425

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$98,459
2025	73,461
2026	204,410
2027	83,151
2028	49,640
Thereafter	25,556
Total	\$534,677

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,305,710	\$560,364	(\$41,413)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

Net Pension Liability as of 2022	\$355,995
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,862
- Net Difference Between Projected and Actual Investment	116,397
- Change of Assumptions	(5,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(463)
Pension Expense/Income	193,968
Contributions	(105,425)
Total Activity in FY 2023	204,369
Net Pension Liability as of 2023	\$560,364

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$430,657 Proportionate Share: 0.0003964

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$255,383	\$406,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$133,403	\$814
Net Difference Between Projected and Actual	166,460	0
Change of Assumptions	91,421	6,011
Changes in Proportion and Differences Between	3,637	2,157
Total	\$394,921	\$8,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	162
Total	\$140,187

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,428

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$71,008
2025	53,009
2026	147,840
2027	59,988
2028	35,734
Thereafter	18,360
Total	\$385,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$946,222	\$406,084	(\$30,011)

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

Net Pension Liability as of 2022	\$255,383
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,541
- Net Difference Between Projected and Actual Investment	85,177
- Change of Assumptions	(3,423)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(353)
Pension Expense/Income	140,187
Contributions	(76,428)
Total Activity in FY 2023	150,701
Net Pension Liability as of 2023	\$406,084

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$960,251 Proportionate Share: 0.0008838

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$569,008	\$905,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$297,430	\$1,814
Net Difference Between Projected and Actual	371,135	0
Change of Assumptions	203,829	13,403
Changes in Proportion and Differences Between	2,939	10,227
Total	\$875,333	\$25,444

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$312,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,693)
Total	\$310,501

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,353

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$156,534
2025	115,986
2026	327,341
2027	131,345
2028	78,619
Thereafter	40,064
Total	\$849,889

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,109,665	\$905,392	(\$66,912)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

Net Pension Liability as of 2022	\$569,008
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,545
- Net Difference Between Projected and Actual Investment	190,032
- Change of Assumptions	(7,498)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,157
Pension Expense/Income	310,501
Contributions	(170,353)
Total Activity in FY 2023	336,384
Net Pension Liability as of 2023	\$905,392

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$771,788 Proportionate Share: 0.0007104

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$448,184	\$727,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,075	\$1,458
Net Difference Between Projected and Actual	298,319	0
Change of Assumptions	163,838	10,773
Changes in Proportion and Differences Between	5,727	10,211
Total	\$706,959	\$22,442

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,595)
Total	\$248,347

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$136,976

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,255
2025	93,776
2026	264,003
2027	106,695
2028	63,014
Thereafter	31,774
Total	\$684,517

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,695,753	\$727,756	(\$53,784)

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

Net Pension Liability as of 2022	\$448,184
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,654
- Net Difference Between Projected and Actual Investment	155,672
- Change of Assumptions	(2,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	706
Pension Expense/Income	248,347
Contributions	(136,976)
Total Activity in FY 2023	279,572
Net Pension Liability as of 2023	\$727,756

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7805100
 Submission Unit Name: RENNELAER-POLICE DEPT

Wages: \$728,198 Proportionate Share: 0.0006702

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$380,937	\$686,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,546	\$1,376
Net Difference Between Projected and Actual	281,437	0
Change of Assumptions	154,567	10,164
Changes in Proportion and Differences Between	9,504	8,369
Total	\$671,054	\$19,909

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,251
Total	\$237,993

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$129,328

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$119,939
2025	89,442
2026	249,849
2027	101,278
2028	60,979
Thereafter	29,658
Total	\$651,145

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,599,794	\$686,574	(\$50,740)

1977 Fund Net Pension Liability - Unaudited

RENSELAER-POLICE DEPT - 7805100

Net Pension Liability as of 2022	\$380,937
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,661
- Net Difference Between Projected and Actual Investment	160,193
- Change of Assumptions	11,898
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,780)
Pension Expense/Income	237,993
Contributions	(129,328)
Total Activity in FY 2023	305,637
Net Pension Liability as of 2023	\$686,574

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$4,649,221 Proportionate Share: 0.0042791

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,923,885	\$4,383,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,440,070	\$8,783
Net Difference Between Projected and Actual	1,796,925	0
Change of Assumptions	986,882	64,893
Changes in Proportion and Differences Between	34,946	21,310
Total	\$4,258,823	\$94,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,511,552
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,300)
Total	\$1,508,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$824,667

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$761,585
2025	568,009
2026	1,593,200
2027	645,996
2028	391,191
Thereafter	203,856
Total	\$4,163,837

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,214,380	\$4,383,642	(\$323,968)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

Net Pension Liability as of 2022	\$2,923,885
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(23,290)
- Net Difference Between Projected and Actual Investment	866,318
- Change of Assumptions	(95,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,198
Pension Expense/Income	1,508,252
Contributions	(824,667)
Total Activity in FY 2023	1,459,757
Net Pension Liability as of 2023	\$4,383,642

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$5,535,945 Proportionate Share: 0.0050953

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,372,069	\$5,219,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,714,750	\$10,458
Net Difference Between Projected and Actual	2,139,672	0
Change of Assumptions	1,175,120	77,271
Changes in Proportion and Differences Between	45,878	15,770
Total	\$5,075,420	\$103,499

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,799,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	5,270
Total	\$1,805,137

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$982,130

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$913,515
2025	682,351
2026	1,902,288
2027	773,525
2028	464,794
Thereafter	235,448
Total	\$4,971,921

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,162,681	\$5,219,782	(\$385,762)

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

Net Pension Liability as of 2022	\$3,372,069
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,752
- Net Difference Between Projected and Actual Investment	1,066,418
- Change of Assumptions	(75,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,626
Pension Expense/Income	1,805,137
Contributions	(982,130)
Total Activity in FY 2023	1,847,713
Net Pension Liability as of 2023	\$5,219,782

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$450,772 Proportionate Share: 0.0004149

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$289,201	\$425,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139,629	\$852
Net Difference Between Projected and Actual	174,229	0
Change of Assumptions	95,688	6,292
Changes in Proportion and Differences Between	6,504	3,600
Total	\$416,050	\$10,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,560
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	804
Total	\$147,364

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,031

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,250
2025	55,541
2026	155,003
2027	63,044
2028	37,568
Thereafter	19,900
Total	\$405,306

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$990,383	\$425,036	(\$31,412)

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

Net Pension Liability as of 2022	\$289,201
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,095)
- Net Difference Between Projected and Actual Investment	82,183
- Change of Assumptions	(11,200)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,614
Pension Expense/Income	147,364
Contributions	(80,031)
Total Activity in FY 2023	135,835
Net Pension Liability as of 2023	\$425,036

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$721,692 Proportionate Share: 0.0006642

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$373,033	\$680,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$223,527	\$1,363
Net Difference Between Projected and Actual	278,918	0
Change of Assumptions	153,183	10,073
Changes in Proportion and Differences Between	5,249	14,935
Total	\$660,877	\$26,371

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$234,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,216)
Total	\$232,406

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,246

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$116,265
2025	86,545
2026	245,452
2027	98,323
2028	58,812
Thereafter	29,109
Total	\$634,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,585,471	\$680,427	(\$50,286)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

Net Pension Liability as of 2022	\$373,033
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,587
- Net Difference Between Projected and Actual Investment	160,190
- Change of Assumptions	13,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,897)
Pension Expense/Income	232,406
Contributions	(128,246)
Total Activity in FY 2023	307,394
Net Pension Liability as of 2023	\$680,427

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$554,474 Proportionate Share: 0.0005103

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$344,852	\$522,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,734	\$1,047
Net Difference Between Projected and Actual	214,291	0
Change of Assumptions	117,690	7,739
Changes in Proportion and Differences Between	6,498	1,567
Total	\$510,213	\$10,353

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,259
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	35
Total	\$180,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,495

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$91,766
2025	68,790
2026	190,863
2027	77,850
2028	46,514
Thereafter	24,077
Total	\$499,860

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,218,106	\$522,767	(\$38,635)

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

Net Pension Liability as of 2022	\$344,852
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(870)
- Net Difference Between Projected and Actual Investment	104,533
- Change of Assumptions	(10,002)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,455
Pension Expense/Income	180,294
Contributions	(98,495)
Total Activity in FY 2023	177,915
Net Pension Liability as of 2023	\$522,767

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$654,790 Proportionate Share: 0.0006027

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$358,392	\$617,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$202,830	\$1,237
Net Difference Between Projected and Actual	253,092	0
Change of Assumptions	139,000	9,140
Changes in Proportion and Differences Between	4,640	6,695
Total	\$599,562	\$17,072

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$212,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(134)
Total	\$212,764

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,368

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$107,208
2025	79,593
2026	223,826
2027	90,272
2028	54,450
Thereafter	27,141
Total	\$582,490

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,438,669	\$617,424	(\$45,630)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

Net Pension Liability as of 2022	\$358,392
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,300
- Net Difference Between Projected and Actual Investment	139,024
- Change of Assumptions	5,198
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,886)
Pension Expense/Income	212,764
Contributions	(116,368)
Total Activity in FY 2023	259,032
Net Pension Liability as of 2023	\$617,424

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$776,731 Proportionate Share: 0.0007149

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$496,384	\$732,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$240,589	\$1,467
Net Difference Between Projected and Actual	300,208	0
Change of Assumptions	164,876	10,842
Changes in Proportion and Differences Between	14,954	1,705
Total	\$720,627	\$14,014

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,532
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,269
Total	\$254,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,949

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$129,618
2025	96,867
2026	267,983
2027	109,744
2028	66,980
Thereafter	35,421
Total	\$706,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,706,494	\$732,366	(\$54,125)

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

Net Pension Liability as of 2022	\$496,384
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,819)
- Net Difference Between Projected and Actual Investment	142,220
- Change of Assumptions	(18,628)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,357
Pension Expense/Income	254,801
Contributions	(137,949)
Total Activity in FY 2023	235,982
Net Pension Liability as of 2023	\$732,366

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$657,001 Proportionate Share: 0.0006047

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$367,785	\$619,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203,503	\$1,241
Net Difference Between Projected and Actual	253,932	0
Change of Assumptions	139,461	9,170
Changes in Proportion and Differences Between	4,865	3,685
Total	\$601,761	\$14,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	358
Total	\$213,963

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,626

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$108,237
2025	80,513
2026	225,325
2027	91,296
2028	54,902
Thereafter	27,392
Total	\$587,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,443,443	\$619,473	(\$45,781)

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

Net Pension Liability as of 2022	\$367,785
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,296
- Net Difference Between Projected and Actual Investment	136,874
- Change of Assumptions	2,361
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,180)
Pension Expense/Income	213,963
Contributions	(116,626)
Total Activity in FY 2023	251,688
Net Pension Liability as of 2023	\$619,473

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$432,952 Proportionate Share: 0.0003985

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$257,586	\$408,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,109	\$818
Net Difference Between Projected and Actual	167,342	0
Change of Assumptions	91,905	6,043
Changes in Proportion and Differences Between	1,418	1,852
Total	\$394,774	\$8,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(306)
Total	\$140,460

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76,897

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$70,931
2025	52,801
2026	148,246
2027	59,965
2028	35,976
Thereafter	18,142
Total	\$386,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$951,235	\$408,236	(\$30,170)

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

Net Pension Liability as of 2022	\$257,586
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,147
- Net Difference Between Projected and Actual Investment	85,358
- Change of Assumptions	(3,736)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	318
Pension Expense/Income	140,460
Contributions	(76,897)
Total Activity in FY 2023	150,650
Net Pension Liability as of 2023	\$408,236

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,907,461 Proportionate Share: 0.0035964

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,345,094	\$3,684,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,210,317	\$7,381
Net Difference Between Projected and Actual	1,510,238	0
Change of Assumptions	829,432	54,540
Changes in Proportion and Differences Between	48,274	8,139
Total	\$3,598,261	\$70,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,270,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,804
Total	\$1,277,199

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$693,352

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$648,249
2025	483,913
2026	1,345,125
2027	548,116
2028	333,065
Thereafter	169,733
Total	\$3,528,201

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,584,748	\$3,684,263	(\$272,281)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

Net Pension Liability as of 2022	\$2,345,094
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,296
- Net Difference Between Projected and Actual Investment	763,847
- Change of Assumptions	(40,825)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,996)
Pension Expense/Income	1,277,199
Contributions	(693,352)
Total Activity in FY 2023	1,339,169
Net Pension Liability as of 2023	\$3,684,263

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,389,069 Proportionate Share: 0.0012785

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$741,920	\$1,309,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$430,261	\$2,624
Net Difference Between Projected and Actual	536,881	0
Change of Assumptions	294,858	19,389
Changes in Proportion and Differences Between	15,775	16,591
Total	\$1,277,775	\$38,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$451,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(145)
Total	\$451,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$246,617

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$227,854
2025	169,900
2026	476,027
2027	192,867
2028	115,279
Thereafter	57,244
Total	\$1,239,171

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,051,830	\$1,309,735	(\$96,794)

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

Net Pension Liability as of 2022	\$741,920
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,546
- Net Difference Between Projected and Actual Investment	300,745
- Change of Assumptions	17,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,732)
Pension Expense/Income	451,473
Contributions	(246,617)
Total Activity in FY 2023	567,815
Net Pension Liability as of 2023	\$1,309,735

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$947,869 Proportionate Share: 0.0008724

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$617,273	\$893,713

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$293,594	\$1,791
Net Difference Between Projected and Actual	366,347	0
Change of Assumptions	201,200	13,230
Changes in Proportion and Differences Between	13,766	1,601
Total	\$874,907	\$16,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$308,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,752
Total	\$309,919

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$168,267

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,356
2025	117,688
2026	326,631
2027	133,460
2028	80,809
Thereafter	42,341
Total	\$858,285

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,082,453	\$893,713	(\$66,049)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

Net Pension Liability as of 2022	\$617,273
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,278)
- Net Difference Between Projected and Actual Investment	169,883
- Change of Assumptions	(26,742)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,925
Pension Expense/Income	309,919
Contributions	(168,267)
Total Activity in FY 2023	276,440
Net Pension Liability as of 2023	\$893,713

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$185,993 Proportionate Share: 0.0001712

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$108,710	\$175,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,615	\$351
Net Difference Between Projected and Actual	71,892	0
Change of Assumptions	39,484	2,596
Changes in Proportion and Differences Between	3,653	4,342
Total	\$172,644	\$7,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(540)
Total	\$59,935

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,061

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,966
2025	22,301
2026	63,928
2027	26,038
2028	15,558
Thereafter	7,564
Total	\$165,355

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$408,661	\$175,383	(\$12,961)

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

Net Pension Liability as of 2022	\$108,710
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,183
- Net Difference Between Projected and Actual Investment	37,292
- Change of Assumptions	(926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	250
Pension Expense/Income	59,935
Contributions	(33,061)
Total Activity in FY 2023	66,673
Net Pension Liability as of 2023	\$175,383

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$1,241,565 Proportionate Share: 0.0011427

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$726,955	\$1,170,617

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$384,559	\$2,345
Net Difference Between Projected and Actual	479,855	0
Change of Assumptions	263,539	17,329
Changes in Proportion and Differences Between	11,004	4,792
Total	\$1,138,957	\$24,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$403,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,365
Total	\$405,013

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$220,374

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$204,868
2025	153,075
2026	426,692
2027	173,505
2028	104,517
Thereafter	51,834
Total	\$1,114,491

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,727,670	\$1,170,617	(\$86,513)

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

Net Pension Liability as of 2022	\$726,955
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,568
- Net Difference Between Projected and Actual Investment	248,482
- Change of Assumptions	(6,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,373)
Pension Expense/Income	405,013
Contributions	(220,374)
Total Activity in FY 2023	443,662
Net Pension Liability as of 2023	\$1,170,617

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$3,222,884 Proportionate Share: 0.0029663

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,812,819	\$3,038,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$998,266	\$6,088
Net Difference Between Projected and Actual	1,245,640	0
Change of Assumptions	684,113	44,984
Changes in Proportion and Differences Between	2,977	36,511
Total	\$2,930,996	\$87,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,047,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,503)
Total	\$1,040,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$572,174

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$522,086
2025	387,583
2026	1,097,758
2027	440,522
2028	264,046
Thereafter	131,418
Total	\$2,843,413

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,080,675	\$3,038,769	(\$224,577)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

Net Pension Liability as of 2022	\$1,812,819
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,335
- Net Difference Between Projected and Actual Investment	668,661
- Change of Assumptions	8,559
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,746)
Pension Expense/Income	1,040,315
Contributions	(572,174)
Total Activity in FY 2023	1,225,950
Net Pension Liability as of 2023	\$3,038,769

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$3,091,548 Proportionate Share: 0.0028455

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,802,518	\$2,915,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$957,612	\$5,840
Net Difference Between Projected and Actual	1,194,912	0
Change of Assumptions	656,253	43,152
Changes in Proportion and Differences Between	10,683	19,107
Total	\$2,819,460	\$68,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,005,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,155)
Total	\$1,001,991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$548,766

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$504,418
2025	376,931
2026	1,058,449
2027	426,996
2028	255,676
Thereafter	128,891
Total	\$2,751,361

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,792,320	\$2,915,018	(\$215,431)

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

Net Pension Liability as of 2022	\$1,802,518
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,054
- Net Difference Between Projected and Actual Investment	621,211
- Change of Assumptions	(13,886)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,104)
Pension Expense/Income	1,001,991
Contributions	(548,766)
Total Activity in FY 2023	1,112,500
Net Pension Liability as of 2023	\$2,915,018

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$3,360,756 Proportionate Share: 0.0030932

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,884,536	\$3,168,769

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,040,972	\$6,349
Net Difference Between Projected and Actual	1,298,929	0
Change of Assumptions	713,379	46,909
Changes in Proportion and Differences Between	11,719	29,170
Total	\$3,064,999	\$82,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,092,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,627)
Total	\$1,085,017

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$596,701

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$546,627
2025	406,745
2026	1,148,590
2027	463,143
2028	278,591
Thereafter	138,875
Total	\$2,982,571

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,383,590	\$3,168,769	(\$234,184)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

Net Pension Liability as of 2022	\$1,884,536
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,102
- Net Difference Between Projected and Actual Investment	699,124
- Change of Assumptions	10,953
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,262)
Pension Expense/Income	1,085,017
Contributions	(596,701)
Total Activity in FY 2023	1,284,233
Net Pension Liability as of 2023	\$3,168,769

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$4,486,158 Proportionate Share: 0.0041290

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,536,599	\$4,229,875

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,389,556	\$8,475
Net Difference Between Projected and Actual	1,733,893	0
Change of Assumptions	952,264	62,617
Changes in Proportion and Differences Between	20,483	34,477
Total	\$4,096,196	\$105,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,458,531
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,986)
Total	\$1,455,545

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$796,622

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$732,720
2025	545,711
2026	1,534,372
2027	619,286
2028	371,501
Thereafter	187,037
Total	\$3,990,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,856,085	\$4,229,875	(\$312,604)

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

Net Pension Liability as of 2022	\$2,536,599
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	119,171
- Net Difference Between Projected and Actual Investment	926,551
- Change of Assumptions	7,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,687)
Pension Expense/Income	1,455,545
Contributions	(796,622)
Total Activity in FY 2023	1,693,276
Net Pension Liability as of 2023	\$4,229,875

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$17,011,263 Proportionate Share: 0.0156571

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$9,781,397	\$16,039,615

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,269,173	\$32,136
Net Difference Between Projected and Actual	6,574,894	0
Change of Assumptions	3,610,970	237,441
Changes in Proportion and Differences Between	66,142	103,921
Total	\$15,521,179	\$373,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,530,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(15,510)
Total	\$5,515,215

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,022,552

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,780,639
2025	2,069,982
2026	5,818,631
2027	2,348,719
2028	1,416,081
Thereafter	713,629
Total	\$15,147,681

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,374,112	\$16,039,615	(\$1,185,390)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

Net Pension Liability as of 2022	\$9,781,397
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	370,979
- Net Difference Between Projected and Actual Investment	3,461,696
- Change of Assumptions	(28,827)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,293)
Pension Expense/Income	5,515,215
Contributions	(3,022,552)
Total Activity in FY 2023	6,258,218
Net Pension Liability as of 2023	\$16,039,615

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$17,071,671 Proportionate Share: 0.0157127

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$10,540,031	\$16,096,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,287,884	\$32,250
Net Difference Between Projected and Actual	6,598,242	0
Change of Assumptions	3,623,793	238,284
Changes in Proportion and Differences Between	121,644	44,142
Total	\$15,631,563	\$314,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,550,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,808
Total	\$5,566,173

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,030,715

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,810,853
2025	2,095,728
2026	5,856,973
2027	2,374,705
2028	1,435,089
Thereafter	743,539
Total	\$15,316,887

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,506,832	\$16,096,573	(\$1,189,599)

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

Net Pension Liability as of 2022	\$10,540,031
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,170
- Net Difference Between Projected and Actual Investment	3,243,588
- Change of Assumptions	(280,730)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,056
Pension Expense/Income	5,566,173
Contributions	(3,030,715)
Total Activity in FY 2023	5,556,542
Net Pension Liability as of 2023	\$16,096,573

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,624,334 Proportionate Share: 0.0024154

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,510,143	\$2,474,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$812,868	\$4,958
Net Difference Between Projected and Actual	1,014,300	0
Change of Assumptions	557,060	36,630
Changes in Proportion and Differences Between	20,487	14,822
Total	\$2,404,715	\$56,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$853,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,336)
Total	\$850,882

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$466,240

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$429,015
2025	321,655
2026	900,712
2027	365,378
2028	220,138
Thereafter	111,407
Total	\$2,348,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,765,655	\$2,474,410	(\$182,869)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

Net Pension Liability as of 2022	\$1,510,143
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,643
- Net Difference Between Projected and Actual Investment	533,656
- Change of Assumptions	(4,857)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,817)
Pension Expense/Income	850,882
Contributions	(466,240)
Total Activity in FY 2023	964,267
Net Pension Liability as of 2023	\$2,474,410

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,767,779 Proportionate Share: 0.0025475

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,681,759	\$2,609,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$857,325	\$5,229
Net Difference Between Projected and Actual	1,069,773	0
Change of Assumptions	587,526	38,633
Changes in Proportion and Differences Between	14,639	8,743
Total	\$2,529,263	\$52,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$899,881
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,232)
Total	\$895,649

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$491,299

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$451,374
2025	339,073
2026	949,753
2027	385,179
2028	232,319
Thereafter	118,960
Total	\$2,476,658

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,080,982	\$2,609,737	(\$192,870)

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

Net Pension Liability as of 2022	\$1,681,759
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,454
- Net Difference Between Projected and Actual Investment	534,507
- Change of Assumptions	(36,089)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,756
Pension Expense/Income	895,649
Contributions	(491,299)
Total Activity in FY 2023	927,978
Net Pension Liability as of 2023	\$2,609,737

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$216,708 Proportionate Share: 0.0001995

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$114,670	\$204,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,139	\$409
Net Difference Between Projected and Actual	83,776	0
Change of Assumptions	46,010	3,025
Changes in Proportion and Differences Between	2,114	6,675
Total	\$199,039	\$10,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,472
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(471)
Total	\$70,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,408

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$34,617
2025	25,376
2026	73,273
2027	29,050
2028	17,781
Thereafter	8,833
Total	\$188,930

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$476,214	\$204,374	(\$15,104)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

Net Pension Liability as of 2022	\$114,670
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,684
- Net Difference Between Projected and Actual Investment	47,279
- Change of Assumptions	3,098
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,950)
Pension Expense/Income	70,001
Contributions	(38,408)
Total Activity in FY 2023	89,704
Net Pension Liability as of 2023	\$204,374

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$104,324 Proportionate Share: 0.0000960

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$79,751	\$98,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,307	\$197
Net Difference Between Projected and Actual	40,313	0
Change of Assumptions	22,140	1,456
Changes in Proportion and Differences Between	5,860	1,470
Total	\$100,620	\$3,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	624
Total	\$34,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,568

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$18,074
2025	13,405
2026	36,393
2027	15,032
2028	9,410
Thereafter	5,183
Total	\$97,497

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$229,156	\$98,345	(\$7,268)

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

Net Pension Liability as of 2022	\$79,751
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,564)
- Net Difference Between Projected and Actual Investment	14,930
- Change of Assumptions	(7,057)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,318
Pension Expense/Income	34,535
Contributions	(18,568)
Total Activity in FY 2023	18,594
Net Pension Liability as of 2023	\$98,345

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$748,293 Proportionate Share: 0.0006887

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$487,249	\$705,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,772	\$1,414
Net Difference Between Projected and Actual	289,206	0
Change of Assumptions	158,834	10,444
Changes in Proportion and Differences Between	7,458	4,577
Total	\$687,270	\$16,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$243,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,150)
Total	\$242,127

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,834

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,776
2025	91,734
2026	256,581
2027	104,096
2028	62,654
Thereafter	32,994
Total	\$670,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,643,954	\$705,525	(\$52,141)

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

Net Pension Liability as of 2022	\$487,249
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,039)
- Net Difference Between Projected and Actual Investment	134,126
- Change of Assumptions	(21,094)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,990
Pension Expense/Income	242,127
Contributions	(132,834)
Total Activity in FY 2023	218,276
Net Pension Liability as of 2023	\$705,525

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$9,689,410 Proportionate Share: 0.0089181

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,426,861	\$9,135,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,001,259	\$18,304
Net Difference Between Projected and Actual	3,744,982	0
Change of Assumptions	2,056,766	135,244
Changes in Proportion and Differences Between	25,803	68,142
Total	\$8,828,810	\$221,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,150,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,549)
Total	\$3,136,687

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,719,277

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,577,512
2025	1,178,374
2026	3,314,938
2027	1,338,283
2028	800,107
Thereafter	397,906
Total	\$8,607,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,287,855	\$9,135,976	(\$675,184)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

Net Pension Liability as of 2022	\$5,426,861
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	283,196
- Net Difference Between Projected and Actual Investment	2,017,735
- Change of Assumptions	33,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,071)
Pension Expense/Income	3,136,687
Contributions	(1,719,277)
Total Activity in FY 2023	3,709,115
Net Pension Liability as of 2023	\$9,135,976

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$10,733,864 Proportionate Share: 0.0098794

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,171,631	\$10,120,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,324,770	\$20,277
Net Difference Between Projected and Actual	4,148,662	0
Change of Assumptions	2,278,469	149,822
Changes in Proportion and Differences Between	39,367	98,290
Total	\$9,791,268	\$268,389

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,489,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,465)
Total	\$3,475,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,904,810

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,745,413
2025	1,300,008
2026	3,667,331
2027	1,477,200
2028	886,108
Thereafter	446,819
Total	\$9,522,879

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,582,516	\$10,120,761	(\$747,964)

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

Net Pension Liability as of 2022	\$6,171,631
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234,224
- Net Difference Between Projected and Actual Investment	2,184,371
- Change of Assumptions	(18,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,906)
Pension Expense/Income	3,475,341
Contributions	(1,904,810)
Total Activity in FY 2023	3,949,130
Net Pension Liability as of 2023	\$10,120,761

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$702,280 Proportionate Share: 0.0006464

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$412,811	\$662,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,537	\$1,327
Net Difference Between Projected and Actual	271,443	0
Change of Assumptions	149,078	9,803
Changes in Proportion and Differences Between	1,149	6,304
Total	\$639,207	\$17,434

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,200)
Total	\$227,135

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$124,684

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$114,069
2025	84,813
2026	239,634
2027	96,445
2028	57,494
Thereafter	29,318
Total	\$621,773

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,542,982	\$662,192	(\$48,939)

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

Net Pension Liability as of 2022	\$412,811
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,844
- Net Difference Between Projected and Actual Investment	140,054
- Change of Assumptions	(4,317)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	349
Pension Expense/Income	227,135
Contributions	(124,684)
Total Activity in FY 2023	249,381
Net Pension Liability as of 2023	\$662,192

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$772,278 Proportionate Share: 0.0007108

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$430,368	\$728,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,210	\$1,459
Net Difference Between Projected and Actual	298,487	0
Change of Assumptions	163,931	10,779
Changes in Proportion and Differences Between	1,001	8,601
Total	\$702,629	\$20,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$251,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,878)
Total	\$249,205

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$137,097

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$125,344
2025	93,043
2026	263,280
2027	105,757
2028	63,083
Thereafter	31,283
Total	\$681,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,696,707	\$728,165	(\$53,814)

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

Net Pension Liability as of 2022	\$430,368
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,651
- Net Difference Between Projected and Actual Investment	161,511
- Change of Assumptions	3,453
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,926)
Pension Expense/Income	249,205
Contributions	(137,097)
Total Activity in FY 2023	297,797
Net Pension Liability as of 2023	\$728,165

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$338,572 Proportionate Share: 0.0003116

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$213,856	\$319,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,865	\$640
Net Difference Between Projected and Actual	130,850	0
Change of Assumptions	71,864	4,725
Changes in Proportion and Differences Between	4,013	4,247
Total	\$311,592	\$9,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(739)
Total	\$109,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,167

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$55,081
2025	41,072
2026	115,558
2027	46,678
2028	28,575
Thereafter	15,016
Total	\$301,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$743,801	\$319,213	(\$23,591)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

Net Pension Liability as of 2022	\$213,856
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,164)
- Net Difference Between Projected and Actual Investment	62,784
- Change of Assumptions	(7,249)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,822
Pension Expense/Income	109,331
Contributions	(60,167)
Total Activity in FY 2023	105,357
Net Pension Liability as of 2023	\$319,213

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$330,605 Proportionate Share: 0.0003043

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$155,938	\$311,734

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,408	\$625
Net Difference Between Projected and Actual	127,785	0
Change of Assumptions	70,180	4,615
Changes in Proportion and Differences Between	2,088	7,442
Total	\$302,461	\$12,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,271)
Total	\$106,220

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$58,717

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$53,254
2025	39,609
2026	112,414
2027	44,984
2028	26,902
Thereafter	12,616
Total	\$289,779

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$726,376	\$311,734	(\$23,038)

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

Net Pension Liability as of 2022	\$155,938
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,207
- Net Difference Between Projected and Actual Investment	78,153
- Change of Assumptions	11,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,391)
Pension Expense/Income	106,220
Contributions	(58,717)
Total Activity in FY 2023	155,796
Net Pension Liability as of 2023	\$311,734

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$4,090,791 Proportionate Share: 0.0037652

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,565,623	\$3,857,187

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,267,124	\$7,728
Net Difference Between Projected and Actual	1,581,122	0
Change of Assumptions	868,362	57,100
Changes in Proportion and Differences Between	43,268	9,804
Total	\$3,759,876	\$74,632

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,330,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	7,671
Total	\$1,337,693

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$725,967

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$677,962
2025	505,226
2026	1,405,310
2027	571,020
2028	345,155
Thereafter	180,571
Total	\$3,685,244

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,987,680	\$3,857,187	(\$285,061)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

Net Pension Liability as of 2022	\$2,565,623
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,953)
- Net Difference Between Projected and Actual Investment	764,542
- Change of Assumptions	(81,163)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,412
Pension Expense/Income	1,337,693
Contributions	(725,967)
Total Activity in FY 2023	1,291,564
Net Pension Liability as of 2023	\$3,857,187

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$5,080,689 Proportionate Share: 0.0046763

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,242,498	\$4,790,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,573,742	\$9,598
Net Difference Between Projected and Actual	1,963,721	0
Change of Assumptions	1,078,487	70,916
Changes in Proportion and Differences Between	55,691	1,648
Total	\$4,671,641	\$82,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,651,860
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,196
Total	\$1,663,056

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$901,823

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$843,402
2025	629,760
2026	1,749,190
2027	712,595
2028	430,622
Thereafter	223,910
Total	\$4,589,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,162,512	\$4,790,546	(\$354,040)

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

Net Pension Liability as of 2022	\$3,242,498
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,937)
- Net Difference Between Projected and Actual Investment	931,707
- Change of Assumptions	(120,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,343
Pension Expense/Income	1,663,056
Contributions	(901,823)
Total Activity in FY 2023	1,548,048
Net Pension Liability as of 2023	\$4,790,546

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$1,824,661 Proportionate Share: 0.0016794

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$984,346	\$1,720,429

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$565,178	\$3,447
Net Difference Between Projected and Actual	705,231	0
Change of Assumptions	387,317	25,468
Changes in Proportion and Differences Between	16,460	24,382
Total	\$1,674,186	\$53,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$593,232
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	189
Total	\$593,421

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$323,891

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$297,742
2025	221,782
2026	623,660
2027	251,479
2028	150,764
Thereafter	75,462
Total	\$1,620,889

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,008,794	\$1,720,429	(\$127,146)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

Net Pension Liability as of 2022	\$984,346
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,038
- Net Difference Between Projected and Actual Investment	391,936
- Change of Assumptions	19,454
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,875)
Pension Expense/Income	593,421
Contributions	(323,891)
Total Activity in FY 2023	736,083
Net Pension Liability as of 2023	\$1,720,429

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$1,907,586 Proportionate Share: 0.0017557

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,080,876	\$1,798,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$590,856	\$3,604
Net Difference Between Projected and Actual	737,272	0
Change of Assumptions	404,914	26,625
Changes in Proportion and Differences Between	24,697	9,214
Total	\$1,757,739	\$39,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$620,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,782
Total	\$623,967

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$338,480

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$315,551
2025	236,243
2026	656,575
2027	267,423
2028	161,344
Thereafter	81,160
Total	\$1,718,296

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,190,925	\$1,798,593	(\$132,923)

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

Net Pension Liability as of 2022	\$1,080,876
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,537
- Net Difference Between Projected and Actual Investment	393,254
- Change of Assumptions	2,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,879)
Pension Expense/Income	623,967
Contributions	(338,480)
Total Activity in FY 2023	717,717
Net Pension Liability as of 2023	\$1,798,593

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$1,644,964 Proportionate Share: 0.0015140

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,026,003	\$1,550,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$509,515	\$3,107
Net Difference Between Projected and Actual	635,775	0
Change of Assumptions	349,171	22,960
Changes in Proportion and Differences Between	10,307	8,677
Total	\$1,504,768	\$34,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$534,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(77)
Total	\$534,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$292,077

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$269,151
2025	200,630
2026	563,183
2027	227,732
2028	137,628
Thereafter	71,700
Total	\$1,470,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,613,977	\$1,550,988	(\$114,624)

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

Net Pension Liability as of 2022	\$1,026,003
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,009)
- Net Difference Between Projected and Actual Investment	309,221
- Change of Assumptions	(30,674)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,795
Pension Expense/Income	534,729
Contributions	(292,077)
Total Activity in FY 2023	524,985
Net Pension Liability as of 2023	\$1,550,988

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$1,951,054 Proportionate Share: 0.0017957

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,195,351	\$1,839,570

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604,317	\$3,686
Net Difference Between Projected and Actual	754,069	0
Change of Assumptions	414,139	27,232
Changes in Proportion and Differences Between	13,170	3,973
Total	\$1,785,695	\$34,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$634,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,209
Total	\$635,523

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$346,610

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$321,202
2025	239,712
2026	669,739
2027	271,668
2028	163,841
Thereafter	84,642
Total	\$1,750,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,286,406	\$1,839,570	(\$135,951)

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

Net Pension Liability as of 2022	\$1,195,351
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,966
- Net Difference Between Projected and Actual Investment	373,616
- Change of Assumptions	(28,884)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,608
Pension Expense/Income	635,523
Contributions	(346,610)
Total Activity in FY 2023	644,219
Net Pension Liability as of 2023	\$1,839,570

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$2,887,720 Proportionate Share: 0.0026578

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,522,193	\$2,722,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$894,444	\$5,455
Net Difference Between Projected and Actual	1,116,091	0
Change of Assumptions	612,964	40,306
Changes in Proportion and Differences Between	2,295	51,046
Total	\$2,625,794	\$96,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$938,843
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,933)
Total	\$930,910

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$512,597

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$464,768
2025	344,328
2026	980,731
2027	391,985
2028	233,145
Thereafter	114,030
Total	\$2,528,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,344,273	\$2,722,732	(\$201,220)

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

Net Pension Liability as of 2022	\$1,522,193
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,727
- Net Difference Between Projected and Actual Investment	631,611
- Change of Assumptions	43,179
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,291)
Pension Expense/Income	930,910
Contributions	(512,597)
Total Activity in FY 2023	1,200,539
Net Pension Liability as of 2023	\$2,722,732

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$2,736,197 Proportionate Share: 0.0025184

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,556,205	\$2,579,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$847,531	\$5,169
Net Difference Between Projected and Actual	1,057,553	0
Change of Assumptions	580,814	38,192
Changes in Proportion and Differences Between	12,834	12,474
Total	\$2,498,732	\$55,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$889,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(200)
Total	\$889,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$485,549

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$449,618
2025	334,487
2026	937,317
2027	379,472
2028	227,932
Thereafter	114,071
Total	\$2,442,897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,011,520	\$2,579,926	(\$190,667)

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

Net Pension Liability as of 2022	\$1,556,205
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,180
- Net Difference Between Projected and Actual Investment	562,248
- Change of Assumptions	1,312
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,871)
Pension Expense/Income	889,401
Contributions	(485,549)
Total Activity in FY 2023	1,023,721
Net Pension Liability as of 2023	\$2,579,926

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$1,001,948 Proportionate Share: 0.0009222

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$640,207	\$944,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310,353	\$1,893
Net Difference Between Projected and Actual	387,260	0
Change of Assumptions	212,685	13,985
Changes in Proportion and Differences Between	13,434	153
Total	\$923,732	\$16,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$325,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,989
Total	\$329,748

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$177,853

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$167,050
2025	124,577
2026	345,351
2027	140,945
2028	85,192
Thereafter	44,586
Total	\$907,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,201,328	\$944,730	(\$69,819)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

Net Pension Liability as of 2022	\$640,207
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,030)
- Net Difference Between Projected and Actual Investment	183,496
- Change of Assumptions	(23,990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,152
Pension Expense/Income	329,748
Contributions	(177,853)
Total Activity in FY 2023	304,523
Net Pension Liability as of 2023	\$944,730

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$888,656 Proportionate Share: 0.0008179

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$526,185	\$837,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,253	\$1,679
Net Difference Between Projected and Actual	343,461	0
Change of Assumptions	188,631	12,404
Changes in Proportion and Differences Between	4,583	1,943
Total	\$811,928	\$16,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	770
Total	\$289,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$157,739

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$146,281
2025	108,900
2026	304,749
2027	123,500
2028	74,524
Thereafter	37,948
Total	\$795,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,952,359	\$837,882	(\$61,923)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

Net Pension Liability as of 2022	\$526,185
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,807
- Net Difference Between Projected and Actual Investment	175,988
- Change of Assumptions	(6,801)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,244)
Pension Expense/Income	289,686
Contributions	(157,739)
Total Activity in FY 2023	311,697
Net Pension Liability as of 2023	\$837,882

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$3,198,804 Proportionate Share: 0.0029442

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,763,841	\$3,016,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$990,828	\$6,043
Net Difference Between Projected and Actual	1,236,359	0
Change of Assumptions	679,016	44,649
Changes in Proportion and Differences Between	23,266	43,691
Total	\$2,929,469	\$94,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,040,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,554)
Total	\$1,033,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$567,613

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$520,105
2025	386,559
2026	1,091,678
2027	439,102
2028	264,761
Thereafter	132,881
Total	\$2,835,086

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,027,921	\$3,016,129	(\$222,904)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

Net Pension Liability as of 2022	\$1,763,841
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,308
- Net Difference Between Projected and Actual Investment	674,968
- Change of Assumptions	20,833
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,665)
Pension Expense/Income	1,033,457
Contributions	(567,613)
Total Activity in FY 2023	1,252,288
Net Pension Liability as of 2023	\$3,016,129

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$3,751,600 Proportionate Share: 0.0034530

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,070,405	\$3,537,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,162,058	\$7,087
Net Difference Between Projected and Actual	1,450,020	0
Change of Assumptions	796,360	52,365
Changes in Proportion and Differences Between	9,037	27,476
Total	\$3,417,475	\$86,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,219,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,884
Total	\$1,223,624

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$665,833

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$614,483
2025	455,317
2026	1,281,941
2027	516,696
2028	309,367
Thereafter	152,743
Total	\$3,330,547

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,242,447	\$3,537,359	(\$261,425)

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

Net Pension Liability as of 2022	\$2,070,405
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	124,984
- Net Difference Between Projected and Actual Investment	791,057
- Change of Assumptions	23,826
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,704)
Pension Expense/Income	1,223,624
Contributions	(665,833)
Total Activity in FY 2023	1,466,954
Net Pension Liability as of 2023	\$3,537,359

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPT

Wages: \$865,014 Proportionate Share: 0.0007962

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$617,597	\$815,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267,950	\$1,634
Net Difference Between Projected and Actual	334,349	0
Change of Assumptions	183,626	12,074
Changes in Proportion and Differences Between	23,628	10,559
Total	\$809,553	\$24,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$281,250
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	322
Total	\$281,572

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$153,713

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$143,763
2025	107,844
2026	297,751
2027	121,158
2028	73,723
Thereafter	41,047
Total	\$785,286

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,900,561	\$815,652	(\$60,280)

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPT - 7831100

Net Pension Liability as of 2022	\$617,597
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(40,927)
- Net Difference Between Projected and Actual Investment	137,782
- Change of Assumptions	(43,273)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,614
Pension Expense/Income	281,572
Contributions	(153,713)
Total Activity in FY 2023	198,055
Net Pension Liability as of 2023	\$815,652

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$977,896 Proportionate Share: 0.0009001

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$601,012	\$922,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302,916	\$1,847
Net Difference Between Projected and Actual	377,979	0
Change of Assumptions	207,589	13,650
Changes in Proportion and Differences Between	14,497	9,801
Total	\$902,981	\$25,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$317,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,996
Total	\$319,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$173,573

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$161,390
2025	119,974
2026	334,977
2027	135,420
2028	83,001
Thereafter	42,921
Total	\$877,683

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,148,574	\$922,090	(\$68,146)

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

Net Pension Liability as of 2022	\$601,012
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,077
- Net Difference Between Projected and Actual Investment	186,690
- Change of Assumptions	(15,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,053
Pension Expense/Income	319,948
Contributions	(173,573)
Total Activity in FY 2023	321,078
Net Pension Liability as of 2023	\$922,090

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$444,373 Proportionate Share: 0.0004090

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$324,379	\$418,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,643	\$839
Net Difference Between Projected and Actual	171,752	0
Change of Assumptions	94,327	6,203
Changes in Proportion and Differences Between	14,980	2,940
Total	\$418,702	\$9,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,729
Total	\$146,204

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,546

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,822
2025	56,235
2026	154,077
2027	63,359
2028	38,399
Thereafter	21,828
Total	\$408,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$976,299	\$418,992	(\$30,965)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

Net Pension Liability as of 2022	\$324,379
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(24,569)
- Net Difference Between Projected and Actual Investment	68,509
- Change of Assumptions	(24,708)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,723
Pension Expense/Income	146,204
Contributions	(83,546)
Total Activity in FY 2023	94,613
Net Pension Liability as of 2023	\$418,992

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$308,130 Proportionate Share: 0.0002836

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$192,218	\$290,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,442	\$582
Net Difference Between Projected and Actual	119,092	0
Change of Assumptions	65,406	4,301
Changes in Proportion and Differences Between	2,843	8,130
Total	\$282,783	\$13,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$100,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(965)
Total	\$99,214

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$54,717

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$49,533
2025	36,541
2026	104,225
2027	41,313
2028	24,820
Thereafter	13,338
Total	\$269,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$676,964	\$290,529	(\$21,471)

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

Net Pension Liability as of 2022	\$192,218
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(765)
- Net Difference Between Projected and Actual Investment	57,913
- Change of Assumptions	(5,756)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,422
Pension Expense/Income	99,214
Contributions	(54,717)
Total Activity in FY 2023	98,311
Net Pension Liability as of 2023	\$290,529

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$2,097,369 Proportionate Share: 0.0019304

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,195,416	\$1,977,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$649,648	\$3,962
Net Difference Between Projected and Actual	810,634	0
Change of Assumptions	445,205	29,275
Changes in Proportion and Differences Between	22,563	10,142
Total	\$1,928,050	\$43,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$681,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,682
Total	\$685,578

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$372,548

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$346,853
2025	259,344
2026	721,101
2027	293,480
2028	176,653
Thereafter	87,240
Total	\$1,884,671

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,607,941	\$1,977,561	(\$146,149)

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

Net Pension Liability as of 2022	\$1,195,416
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,989
- Net Difference Between Projected and Actual Investment	430,160
- Change of Assumptions	117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,151)
Pension Expense/Income	685,578
Contributions	(372,548)
Total Activity in FY 2023	782,145
Net Pension Liability as of 2023	\$1,977,561

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7834200
 Submission Unit Name: ST. JOHN-FIRE DEPT

Wages: \$956,791 Proportionate Share: 0.0008806

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$483,362	\$902,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$296,353	\$1,807
Net Difference Between Projected and Actual	369,791	0
Change of Assumptions	203,091	13,354
Changes in Proportion and Differences Between	12,503	44,601
Total	\$881,738	\$59,762

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,064
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,217)
Total	\$303,847

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$170,031

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$149,695
2025	109,602
2026	320,432
2027	127,779
2028	78,362
Thereafter	36,106
Total	\$821,976

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,102,027	\$902,114	(\$66,670)

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-FIRE DEPT - 7834200

Net Pension Liability as of 2022	\$483,362
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,083
- Net Difference Between Projected and Actual Investment	215,948
- Change of Assumptions	21,604
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,699)
Pension Expense/Income	303,847
Contributions	(170,031)
Total Activity in FY 2023	418,752
Net Pension Liability as of 2023	\$902,114

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$543,601 Proportionate Share: 0.0005003

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$344,787	\$512,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,369	\$1,027
Net Difference Between Projected and Actual	210,091	0
Change of Assumptions	115,383	7,587
Changes in Proportion and Differences Between	15,651	264
Total	\$509,494	\$8,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,726
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,659
Total	\$179,385

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,426

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$92,031
2025	69,364
2026	189,175
2027	78,234
2028	47,299
Thereafter	24,513
Total	\$500,616

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,194,236	\$512,523	(\$37,877)

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

Net Pension Liability as of 2022	\$344,787
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,183)
- Net Difference Between Projected and Actual Investment	100,353
- Change of Assumptions	(12,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	741
Pension Expense/Income	179,385
Contributions	(96,426)
Total Activity in FY 2023	167,736
Net Pension Liability as of 2023	\$512,523

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$670,205 Proportionate Share: 0.0006169

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$351,200	\$631,971

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$207,609	\$1,266
Net Difference Between Projected and Actual	259,055	0
Change of Assumptions	142,275	9,355
Changes in Proportion and Differences Between	5,832	7,965
Total	\$614,771	\$18,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$217,914
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,681)
Total	\$216,233

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$118,811

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$109,521
2025	81,912
2026	229,745
2027	92,948
2028	55,428
Thereafter	26,631
Total	\$596,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,472,565	\$631,971	(\$46,705)

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

Net Pension Liability as of 2022	\$351,200
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,628
- Net Difference Between Projected and Actual Investment	147,276
- Change of Assumptions	10,759
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,314)
Pension Expense/Income	216,233
Contributions	(118,811)
Total Activity in FY 2023	280,771
Net Pension Liability as of 2023	\$631,971

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7836200
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$12,533,578 Proportionate Share: 0.0115359

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,342,105	\$11,817,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,882,242	\$23,677
Net Difference Between Projected and Actual	4,844,277	0
Change of Assumptions	2,660,505	174,943
Changes in Proportion and Differences Between	40,700	30,029
Total	\$11,427,724	\$228,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,074,950
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,894
Total	\$4,077,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,224,324

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,060,863
2025	1,533,640
2026	4,297,110
2027	1,740,313
2028	1,041,989
Thereafter	525,160
Total	\$11,199,075

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,536,646	\$11,817,731	(\$873,376)

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

Net Pension Liability as of 2022	\$7,342,105
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	206,008
- Net Difference Between Projected and Actual Investment	2,507,450
- Change of Assumptions	(68,312)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,040)
Pension Expense/Income	4,077,844
Contributions	(2,224,324)
Total Activity in FY 2023	4,475,626
Net Pension Liability as of 2023	\$11,817,731

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7837200
 Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$266,000 Proportionate Share: 0.0002448

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$184,638	\$250,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,384	\$502
Net Difference Between Projected and Actual	102,799	0
Change of Assumptions	56,458	3,712
Changes in Proportion and Differences Between	12,673	2,995
Total	\$254,314	\$7,209

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,473
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	125
Total	\$86,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,240

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,747
2025	33,956
2026	92,585
2027	38,380
2028	24,173
Thereafter	13,264
Total	\$247,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$584,347	\$250,781	(\$18,534)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

Net Pension Liability as of 2022	\$184,638
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,972)
- Net Difference Between Projected and Actual Investment	44,033
- Change of Assumptions	(11,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,202
Pension Expense/Income	86,598
Contributions	(47,240)
Total Activity in FY 2023	66,143
Net Pension Liability as of 2023	\$250,781

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7839100
 Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

Wages: \$0 Proportionate Share: -

	June 30, 2022	June 30, 2023
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	68	301
Total	\$68	\$301

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

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of	
2024	(\$191)
2025	(46)
2026	4
2027	0
2028	0
Thereafter	0
Total	(233)

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 2022	\$0
Activity in FY 2023	
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	593
Pension Expense/Income	(593)
Contributions	0
Total Activity in FY 2023	0
Net Pension Liability as of 2023	\$0

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$479,343 Proportionate Share: 0.0004412

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$281,232	\$451,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,480	\$906
Net Difference Between Projected and Actual	185,273	0
Change of Assumptions	101,753	6,691
Changes in Proportion and Differences Between	8,972	1,965
Total	\$444,478	\$9,562

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,125
Total	\$156,975

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,072

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,825
2025	60,030
2026	165,595
2027	67,940
2028	41,052
Thereafter	20,474
Total	\$434,916

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,053,162	\$451,979	(\$33,403)

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

Net Pension Liability as of 2022	\$281,232
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,666
- Net Difference Between Projected and Actual Investment	95,763
- Change of Assumptions	(2,761)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,824)
Pension Expense/Income	156,975
Contributions	(85,072)
Total Activity in FY 2023	170,747
Net Pension Liability as of 2023	\$451,979

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7841200

Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Wages: \$472,929 Proportionate Share: 0.0004353

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$317,707	\$445,935

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,494	\$893
Net Difference Between Projected and Actual	182,796	0
Change of Assumptions	100,393	6,601
Changes in Proportion and Differences Between	7,685	6,164
Total	\$437,368	\$13,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(516)
Total	\$153,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,930

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$77,540
2025	57,717
2026	161,956
2027	65,470
2028	39,462
Thereafter	21,565
Total	\$423,710

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,039,078	\$445,935	(\$32,956)

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

Net Pension Liability as of 2022	\$317,707
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,452)
- Net Difference Between Projected and Actual Investment	81,677
- Change of Assumptions	(16,719)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,402
Pension Expense/Income	153,250
Contributions	(83,930)
Total Activity in FY 2023	128,228
Net Pension Liability as of 2023	\$445,935

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7843200
 Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$3,926,248 Proportionate Share: 0.0036137

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,435,340	\$3,701,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,216,139	\$7,417
Net Difference Between Projected and Actual	1,517,503	0
Change of Assumptions	833,422	54,802
Changes in Proportion and Differences Between	92,010	136,516
Total	\$3,659,074	\$198,735

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,276,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,672)
Total	\$1,270,834

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$697,137

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$638,147
2025	473,516
2026	1,339,051
2027	538,460
2028	320,667
Thereafter	150,498
Total	\$3,460,339

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,626,044	\$3,701,985	(\$273,591)

1977 Fund Net Pension Liability - Unaudited

PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

Net Pension Liability as of 2022	\$2,435,340
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,813)
- Net Difference Between Projected and Actual Investment	742,389
- Change of Assumptions	(68,488)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,860
Pension Expense/Income	1,270,834
Contributions	(697,137)
Total Activity in FY 2023	1,266,645
Net Pension Liability as of 2023	\$3,701,985

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7844200
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$658,547 Proportionate Share: 0.0006061

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$421,233	\$620,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203,974	\$1,244
Net Difference Between Projected and Actual	254,520	0
Change of Assumptions	139,784	9,192
Changes in Proportion and Differences Between	6,164	8,717
Total	\$604,442	\$19,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,099
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(852)
Total	\$213,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$116,738

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$107,673
2025	79,283
2026	224,552
2027	90,247
2028	54,779
Thereafter	28,755
Total	\$585,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,446,784	\$620,907	(\$45,887)

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

Net Pension Liability as of 2022	\$421,233
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,825)
- Net Difference Between Projected and Actual Investment	120,451
- Change of Assumptions	(15,929)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,468
Pension Expense/Income	213,247
Contributions	(116,738)
Total Activity in FY 2023	199,674
Net Pension Liability as of 2023	\$620,907

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$873,246 Proportionate Share: 0.0008037

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$555,403	\$823,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$270,474	\$1,650
Net Difference Between Projected and Actual	337,498	0
Change of Assumptions	185,356	12,188
Changes in Proportion and Differences Between	10,596	5,665
Total	\$803,924	\$19,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,900
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	295
Total	\$284,195

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,060

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$143,603
2025	107,338
2026	299,488
2027	121,526
2028	73,584
Thereafter	38,882
Total	\$784,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,918,463	\$823,335	(\$60,848)

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

Net Pension Liability as of 2022	\$555,403
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,479)
- Net Difference Between Projected and Actual Investment	160,726
- Change of Assumptions	(20,023)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,573
Pension Expense/Income	284,195
Contributions	(155,060)
Total Activity in FY 2023	267,932
Net Pension Liability as of 2023	\$823,335

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$1,125,491 Proportionate Share: 0.0010359

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$750,666	\$1,061,208

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348,617	\$2,126
Net Difference Between Projected and Actual	435,006	0
Change of Assumptions	238,908	15,710
Changes in Proportion and Differences Between	17,146	11,414
Total	\$1,039,677	\$29,250

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,097
Total	\$368,019

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$199,981

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$185,886
2025	138,462
2026	386,493
2027	156,711
2028	93,816
Thereafter	49,059
Total	\$1,010,427

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,472,734	\$1,061,208	(\$78,427)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

Net Pension Liability as of 2022	\$750,666
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(26,951)
- Net Difference Between Projected and Actual Investment	196,086
- Change of Assumptions	(37,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,283
Pension Expense/Income	368,019
Contributions	(199,981)
Total Activity in FY 2023	310,542
Net Pension Liability as of 2023	\$1,061,208

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$745,976 Proportionate Share: 0.0006866

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$449,609	\$703,374

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,065	\$1,409
Net Difference Between Projected and Actual	288,324	0
Change of Assumptions	158,349	10,412
Changes in Proportion and Differences Between	8,173	7,782
Total	\$685,911	\$19,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,416
Total	\$244,951

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$132,550

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$122,678
2025	91,711
2026	256,051
2027	103,674
2028	61,036
Thereafter	31,158
Total	\$666,308

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,638,941	\$703,374	(\$51,982)

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

Net Pension Liability as of 2022	\$449,609
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,984
- Net Difference Between Projected and Actual Investment	145,224
- Change of Assumptions	(8,455)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,389)
Pension Expense/Income	244,951
Contributions	(132,550)
Total Activity in FY 2023	253,765
Net Pension Liability as of 2023	\$703,374

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7847200
 Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$689,440 Proportionate Share: 0.0006346

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$402,251	\$650,104

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$213,566	\$1,302
Net Difference Between Projected and Actual	266,488	0
Change of Assumptions	146,357	9,624
Changes in Proportion and Differences Between	6,833	1,411
Total	\$633,244	\$12,337

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,269
Total	\$225,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,373

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$114,389
2025	85,510
2026	237,392
2027	96,634
2028	58,062
Thereafter	28,920
Total	\$620,907

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,514,815	\$650,104	(\$48,045)

1977 Fund Net Pension Liability - Unaudited
VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

Net Pension Liability as of 2022	\$402,251
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,152
- Net Difference Between Projected and Actual Investment	138,461
- Change of Assumptions	(3,185)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,638)
Pension Expense/Income	225,436
Contributions	(122,373)
Total Activity in FY 2023	247,853
Net Pension Liability as of 2023	\$650,104

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$1,289,077 Proportionate Share: 0.0011865

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$776,580	\$1,215,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$399,300	\$2,435
Net Difference Between Projected and Actual	498,248	0
Change of Assumptions	273,640	17,993
Changes in Proportion and Differences Between	20,649	12,771
Total	\$1,191,837	\$33,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$419,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,174
Total	\$423,294

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$229,031

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$214,472
2025	159,199
2026	442,431
2027	179,530
2028	107,263
Thereafter	55,743
Total	\$1,158,638

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,832,222	\$1,215,487	(\$89,829)

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

Net Pension Liability as of 2022	\$776,580
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,532
- Net Difference Between Projected and Actual Investment	251,080
- Change of Assumptions	(14,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,490)
Pension Expense/Income	423,294
Contributions	(229,031)
Total Activity in FY 2023	438,907
Net Pension Liability as of 2023	\$1,215,487

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$9,227,278 Proportionate Share: 0.0084928

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$5,626,788	\$8,700,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,858,130	\$17,431
Net Difference Between Projected and Actual	3,566,386	0
Change of Assumptions	1,958,680	128,794
Changes in Proportion and Differences Between	67,099	1,347
Total	\$8,450,295	\$147,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,000,003
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	22,715
Total	\$3,022,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,638,447

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,528,621
2025	1,139,740
2026	3,170,539
2027	1,288,781
2028	776,147
Thereafter	398,895
Total	\$8,302,723

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,272,647	\$8,700,286	(\$642,985)

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

Net Pension Liability as of 2022	\$5,626,788
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,479
- Net Difference Between Projected and Actual Investment	1,775,506
- Change of Assumptions	(127,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(425)
Pension Expense/Income	3,022,718
Contributions	(1,638,447)
Total Activity in FY 2023	3,073,498
Net Pension Liability as of 2023	\$8,700,286

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$11,698,331 Proportionate Share: 0.0107671

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$6,536,631	\$11,030,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,623,513	\$22,099
Net Difference Between Projected and Actual	4,521,434	0
Change of Assumptions	2,483,198	163,284
Changes in Proportion and Differences Between	50,469	72,417
Total	\$10,678,614	\$257,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,803,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	15,471
Total	\$3,818,849

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,077,165

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$1,921,010
2025	1,425,148
2026	4,001,961
2027	1,616,924
2028	971,028
Thereafter	484,743
Total	\$10,420,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,701,490	\$11,030,149	(\$815,171)

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

Net Pension Liability as of 2022	\$6,536,631
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	349,565
- Net Difference Between Projected and Actual Investment	2,440,972
- Change of Assumptions	46,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,918)
Pension Expense/Income	3,818,849
Contributions	(2,077,165)
Total Activity in FY 2023	4,493,518
Net Pension Liability as of 2023	\$11,030,149

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7851200
 Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$5,237,867 Proportionate Share: 0.0048209

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,953,103	\$4,938,678

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,622,405	\$9,895
Net Difference Between Projected and Actual	2,024,443	0
Change of Assumptions	1,111,836	73,109
Changes in Proportion and Differences Between	38,213	57,445
Total	\$4,796,897	\$140,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,702,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,383
Total	\$1,704,321

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$930,700

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$858,496
2025	638,544
2026	1,792,030
2027	724,224
2028	431,504
Thereafter	211,650
Total	\$4,656,448

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,507,678	\$4,938,678	(\$364,988)

1977 Fund Net Pension Liability - Unaudited
WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

Net Pension Liability as of 2022	\$2,953,103
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	143,397
- Net Difference Between Projected and Actual Investment	1,084,537
- Change of Assumptions	11,521
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,501)
Pension Expense/Income	1,704,321
Contributions	(930,700)
Total Activity in FY 2023	1,985,575
Net Pension Liability as of 2023	\$4,938,678

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$13,049,027 Proportionate Share: 0.0120103

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$7,704,967	\$12,303,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,041,894	\$24,651
Net Difference Between Projected and Actual	5,043,492	0
Change of Assumptions	2,769,915	182,137
Changes in Proportion and Differences Between	100,744	12,799
Total	\$11,956,045	\$219,587

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,242,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	20,789
Total	\$4,263,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,315,183

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$2,160,691
2025	1,613,222
2026	4,487,370
2027	1,825,467
2028	1,098,632
Thereafter	551,076
Total	\$11,736,458

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,669,057	\$12,303,721	(\$909,293)

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

Net Pension Liability as of 2022	\$7,704,967
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	184,169
- Net Difference Between Projected and Actual Investment	2,591,175
- Change of Assumptions	(92,314)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,409)
Pension Expense/Income	4,263,316
Contributions	(2,315,183)
Total Activity in FY 2023	4,598,754
Net Pension Liability as of 2023	\$12,303,721

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$285,342 Proportionate Share: 0.0002626

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$192,347	\$269,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$88,374	\$539
Net Difference Between Projected and Actual	110,274	0
Change of Assumptions	60,563	3,982
Changes in Proportion and Differences Between	8,924	2,121
Total	\$268,135	\$6,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,324
Total	\$94,085

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,645

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$48,072
2025	36,159
2026	99,055
2027	40,855
2028	24,223
Thereafter	13,129
Total	\$261,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$626,837	\$269,016	(\$19,881)

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

Net Pension Liability as of 2022	\$192,347
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,854)
- Net Difference Between Projected and Actual Investment	49,054
- Change of Assumptions	(10,325)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,354
Pension Expense/Income	94,085
Contributions	(50,645)
Total Activity in FY 2023	76,669
Net Pension Liability as of 2023	\$269,016

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$86,541 Proportionate Share: 0.0000797

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$78,973	\$81,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,822	\$164
Net Difference Between Projected and Actual	33,468	0
Change of Assumptions	18,381	1,209
Changes in Proportion and Differences Between	4,385	4,913
Total	\$83,056	\$6,286

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,153
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(735)
Total	\$27,418

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,325

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$13,525
2025	10,263
2026	29,294
2027	11,617
2028	7,556
Thereafter	4,515
Total	\$76,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$190,247	\$81,647	(\$6,034)

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

Net Pension Liability as of 2022	\$78,973
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,630)
- Net Difference Between Projected and Actual Investment	8,333
- Change of Assumptions	(10,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,176
Pension Expense/Income	27,418
Contributions	(15,325)
Total Activity in FY 2023	2,674
Net Pension Liability as of 2023	\$81,647

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$3,788,740 Proportionate Share: 0.0034871

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,138,105	\$3,572,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,173,534	\$7,157
Net Difference Between Projected and Actual	1,464,340	0
Change of Assumptions	804,224	52,882
Changes in Proportion and Differences Between	63,466	44,959
Total	\$3,505,564	\$104,998

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,231,786
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	8,388
Total	\$1,240,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$672,653

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$628,272
2025	467,974
2026	1,302,665
2027	530,763
2028	317,618
Thereafter	153,274
Total	\$3,400,566

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,323,845	\$3,572,293	(\$264,006)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

Net Pension Liability as of 2022	\$2,138,105
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,711
- Net Difference Between Projected and Actual Investment	783,829
- Change of Assumptions	7,624
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,497)
Pension Expense/Income	1,240,174
Contributions	(672,653)
Total Activity in FY 2023	1,434,188
Net Pension Liability as of 2023	\$3,572,293

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$5,805,648 Proportionate Share: 0.0053435

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,152,512	\$5,474,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,798,278	\$10,967
Net Difference Between Projected and Actual	2,243,899	0
Change of Assumptions	1,232,362	81,035
Changes in Proportion and Differences Between	13,277	65,935
Total	\$5,287,816	\$157,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,887,542
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(10,450)
Total	\$1,877,092

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,031,526

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$944,028
2025	700,707
2026	1,981,269
2027	796,978
2028	474,697
Thereafter	232,200
Total	\$5,129,879

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,755,144	\$5,474,046	(\$404,553)

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

Net Pension Liability as of 2022	\$3,152,512
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218,997
- Net Difference Between Projected and Actual Investment	1,240,526
- Change of Assumptions	54,759
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,314)
Pension Expense/Income	1,877,092
Contributions	(1,031,526)
Total Activity in FY 2023	2,321,534
Net Pension Liability as of 2023	\$5,474,046

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7856200
 Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$3,400,287 Proportionate Share: 0.0031296

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,062,307	\$3,206,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,053,222	\$6,423
Net Difference Between Projected and Actual	1,314,215	0
Change of Assumptions	721,774	47,461
Changes in Proportion and Differences Between	38,393	13,132
Total	\$3,127,604	\$67,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,105,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,914
Total	\$1,112,416

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$604,133

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$564,310
2025	420,388
2026	1,169,854
2027	476,962
2028	284,691
Thereafter	144,383
Total	\$3,060,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,470,478	\$3,206,059	(\$236,940)

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

Net Pension Liability as of 2022	\$2,062,307
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,841
- Net Difference Between Projected and Actual Investment	657,829
- Change of Assumptions	(43,039)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(162)
Pension Expense/Income	1,112,416
Contributions	(604,133)
Total Activity in FY 2023	1,143,752
Net Pension Liability as of 2023	\$3,206,059

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$890,652 Proportionate Share: 0.0008198

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$466,324	\$839,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,892	\$1,683
Net Difference Between Projected and Actual	344,259	0
Change of Assumptions	189,069	12,432
Changes in Proportion and Differences Between	4,738	13,942
Total	\$813,958	\$28,057

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$289,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(440)
Total	\$289,147

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$158,245

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$144,662
2025	107,297
2026	303,657
2027	122,125
2028	73,145
Thereafter	35,015
Total	\$785,901

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,956,895	\$839,828	(\$62,067)

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

Net Pension Liability as of 2022	\$466,324
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,222
- Net Difference Between Projected and Actual Investment	195,839
- Change of Assumptions	14,431
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,890)
Pension Expense/Income	289,147
Contributions	(158,245)
Total Activity in FY 2023	373,504
Net Pension Liability as of 2023	\$839,828

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$2,424,691 Proportionate Share: 0.0022317

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,349,670	\$2,286,222

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$751,047	\$4,580
Net Difference Between Projected and Actual	937,159	0
Change of Assumptions	514,693	33,844
Changes in Proportion and Differences Between	22,959	21,074
Total	\$2,225,858	\$59,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$788,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,100
Total	\$789,427

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$430,746

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$398,956
2025	297,164
2026	831,654
2027	337,296
2028	202,459
Thereafter	98,831
Total	\$2,166,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,327,155	\$2,286,222	(\$168,961)

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

Net Pension Liability as of 2022	\$1,349,670
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,032
- Net Difference Between Projected and Actual Investment	507,590
- Change of Assumptions	11,380
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,131)
Pension Expense/Income	789,427
Contributions	(430,746)
Total Activity in FY 2023	936,552
Net Pension Liability as of 2023	\$2,286,222

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$482,625 Proportionate Share: 0.0004442

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$306,240	\$455,052

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,489	\$912
Net Difference Between Projected and Actual	186,533	0
Change of Assumptions	102,445	6,736
Changes in Proportion and Differences Between	7,334	6,145
Total	\$445,801	\$13,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,910
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,042
Total	\$158,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,615

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$79,934
2025	58,769
2026	164,983
2027	66,668
2028	40,675
Thereafter	20,979
Total	\$432,008

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,060,323	\$455,052	(\$33,630)

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

Net Pension Liability as of 2022	\$306,240
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,772)
- Net Difference Between Projected and Actual Investment	89,064
- Change of Assumptions	(10,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	996
Pension Expense/Income	158,952
Contributions	(85,615)
Total Activity in FY 2023	148,812
Net Pension Liability as of 2023	\$455,052

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$1,090,217 Proportionate Share: 0.0010034

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$495,995	\$1,027,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,680	\$2,059
Net Difference Between Projected and Actual	421,358	0
Change of Assumptions	231,412	15,217
Changes in Proportion and Differences Between	6,617	28,479
Total	\$997,067	\$45,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$354,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(4,192)
Total	\$350,250

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$193,689

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$175,531
2025	130,265
2026	370,536
2027	148,235
2028	86,646
Thereafter	40,099
Total	\$951,312

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,395,155	\$1,027,914	(\$75,967)

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

Net Pension Liability as of 2022	\$495,995
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,873
- Net Difference Between Projected and Actual Investment	263,494
- Change of Assumptions	43,668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,677)
Pension Expense/Income	350,250
Contributions	(193,689)
Total Activity in FY 2023	531,919
Net Pension Liability as of 2023	\$1,027,914

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$5,067,058 Proportionate Share: 0.0046637

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,943,515	\$4,777,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,569,501	\$9,572
Net Difference Between Projected and Actual	1,958,430	0
Change of Assumptions	1,075,581	70,725
Changes in Proportion and Differences Between	6,048	53,353
Total	\$4,609,560	\$133,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,647,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(13,942)
Total	\$1,633,467

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$899,914

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$820,642
2025	610,519
2026	1,727,511
2027	693,994
2028	413,974
Thereafter	209,270
Total	\$4,475,910

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,132,435	\$4,777,638	(\$353,086)

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

Net Pension Liability as of 2022	\$2,943,515
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,586
- Net Difference Between Projected and Actual Investment	1,021,576
- Change of Assumptions	(19,015)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,423
Pension Expense/Income	1,633,467
Contributions	(899,914)
Total Activity in FY 2023	1,834,123
Net Pension Liability as of 2023	\$4,777,638

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$59,856 Proportionate Share: 0.0000551

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$35,178	\$56,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,543	\$113
Net Difference Between Projected and Actual	23,138	0
Change of Assumptions	12,708	836
Changes in Proportion and Differences Between	3,323	1,580
Total	\$57,712	\$2,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	1,165
Total	\$20,629

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,616

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$10,470
2025	7,489
2026	20,817
2027	8,528
2028	5,101
Thereafter	2,778
Total	\$55,183

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$131,526	\$56,446	(\$4,172)

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

Net Pension Liability as of 2022	\$35,178
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	930
- Net Difference Between Projected and Actual Investment	11,942
- Change of Assumptions	(365)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,252)
Pension Expense/Income	20,629
Contributions	(10,616)
Total Activity in FY 2023	21,268
Net Pension Liability as of 2023	\$56,446

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$2,823,858 Proportionate Share: 0.002591

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,429,939	\$2,662,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$874,690	\$5,335
Net Difference Between Projected and Actual	1,091,441	0
Change of Assumptions	599,426	39,416
Changes in Proportion and Differences Between	17,348	52,589
Total	\$2,582,905	\$97,340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$918,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,379)
Total	\$914,729

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$501,974

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$459,380
2025	339,341
2026	962,065
2027	386,346
2028	229,899
Thereafter	108,534
Total	\$2,485,565

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,204,154	\$2,662,598	(\$196,776)

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

Net Pension Liability as of 2022	\$1,429,939
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	157,988
- Net Difference Between Projected and Actual Investment	636,324
- Change of Assumptions	62,621
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,029)
Pension Expense/Income	914,729
Contributions	(501,974)
Total Activity in FY 2023	1,232,659
Net Pension Liability as of 2023	\$2,662,598

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$59,125 Proportionate Share: 0.0000544

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$31,550	\$55,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,308	\$112
Net Difference Between Projected and Actual	22,844	0
Change of Assumptions	12,546	825
Changes in Proportion and Differences Between	625	8,293
Total	\$54,323	\$9,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,351)
Total	\$17,865

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,496

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$8,341
2025	5,859
2026	18,846
2027	6,776
2028	3,412
Thereafter	1,859
Total	\$45,093

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$129,855	\$55,729	(\$4,119)

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

Net Pension Liability as of 2022	\$31,550
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,500
- Net Difference Between Projected and Actual Investment	12,802
- Change of Assumptions	746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	762
Pension Expense/Income	17,865
Contributions	(10,496)
Total Activity in FY 2023	24,179
Net Pension Liability as of 2023	\$55,729

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$2,274,346 Proportionate Share: 0.0020933

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,249,641	\$2,144,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$704,470	\$4,296
Net Difference Between Projected and Actual	879,041	0
Change of Assumptions	482,774	31,745
Changes in Proportion and Differences Between	17,691	22,649
Total	\$2,083,976	\$58,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$739,439
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,104
Total	\$741,543

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$404,225

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$374,130
2025	277,332
2026	778,419
2027	315,191
2028	187,913
Thereafter	92,301
Total	\$2,025,286

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,996,789	\$2,144,441	(\$158,483)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

Net Pension Liability as of 2022	\$1,249,641
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,501
- Net Difference Between Projected and Actual Investment	481,308
- Change of Assumptions	16,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,681)
Pension Expense/Income	741,543
Contributions	(404,225)
Total Activity in FY 2023	894,800
Net Pension Liability as of 2023	\$2,144,441

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$5,824,672 Proportionate Share: 0.0053610

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$3,243,794	\$5,491,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,804,168	\$11,003
Net Difference Between Projected and Actual	2,251,248	0
Change of Assumptions	1,236,398	81,300
Changes in Proportion and Differences Between	35,463	38,577
Total	\$5,327,277	\$130,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,893,723
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	10,199
Total	\$1,903,922

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,035,256

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$958,957
2025	711,157
2026	1,994,234
2027	806,238
2028	483,909
Thereafter	241,902
Total	\$5,196,397

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,796,917	\$5,491,973	(\$405,878)

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

Net Pension Liability as of 2022	\$3,243,794
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179,440
- Net Difference Between Projected and Actual Investment	1,218,821
- Change of Assumptions	26,778
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,526)
Pension Expense/Income	1,903,922
Contributions	(1,035,256)
Total Activity in FY 2023	2,248,179
Net Pension Liability as of 2023	\$5,491,973

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$957,112 Proportionate Share: 0.0008809

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$535,644	\$902,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$296,454	\$1,808
Net Difference Between Projected and Actual	369,917	0
Change of Assumptions	203,160	13,359
Changes in Proportion and Differences Between	7,768	10,784
Total	\$877,299	\$25,951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,890
Total	\$315,060

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$169,902

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$157,878
2025	116,202
2026	327,069
2027	132,064
2028	79,015
Thereafter	39,120
Total	\$851,348

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,102,743	\$902,421	(\$66,692)

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

Net Pension Liability as of 2022	\$535,644
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,173
- Net Difference Between Projected and Actual Investment	199,434
- Change of Assumptions	3,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,471)
Pension Expense/Income	315,060
Contributions	(169,902)
Total Activity in FY 2023	366,777
Net Pension Liability as of 2023	\$902,421

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$996,494 Proportionate Share: 0.0009172

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$709,657	\$939,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$308,671	\$1,883
Net Difference Between Projected and Actual	385,160	0
Change of Assumptions	211,532	13,909
Changes in Proportion and Differences Between	23,111	20,118
Total	\$928,474	\$35,910

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$323,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	2,281
Total	\$326,273

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$176,828

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$164,636
2025	120,787
2026	339,960
2027	137,020
2028	84,097
Thereafter	46,064
Total	\$892,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,189,392	\$939,608	(\$69,441)

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

Net Pension Liability as of 2022	\$709,657
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(46,252)
- Net Difference Between Projected and Actual Investment	159,292
- Change of Assumptions	(49,224)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,690
Pension Expense/Income	326,273
Contributions	(176,828)
Total Activity in FY 2023	229,951
Net Pension Liability as of 2023	\$939,608

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$197,921 Proportionate Share: 0.0001822

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$104,499	\$186,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,317	\$374
Net Difference Between Projected and Actual	76,511	0
Change of Assumptions	42,020	2,763
Changes in Proportion and Differences Between	760	5,740
Total	\$180,608	\$8,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,217)
Total	\$63,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,112

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$31,593
2025	23,319
2026	66,942
2027	26,518
2028	15,784
Thereafter	7,575
Total	\$171,731

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$434,919	\$186,651	(\$13,794)

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

Net Pension Liability as of 2022	\$104,499
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,957
- Net Difference Between Projected and Actual Investment	43,251
- Change of Assumptions	2,908
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(995)
Pension Expense/Income	63,143
Contributions	(35,112)
Total Activity in FY 2023	82,152
Net Pension Liability as of 2023	\$186,651

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$1,934,684 Proportionate Share: 0.0017807

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,105,559	\$1,824,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$599,269	\$3,655
Net Difference Between Projected and Actual	747,770	0
Change of Assumptions	410,680	27,004
Changes in Proportion and Differences Between	74,021	75,525
Total	\$1,831,740	\$106,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$629,016
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,579
Total	\$632,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$343,930

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$320,729
2025	239,664
2026	665,187
2027	271,626
2028	150,109
Thereafter	78,241
Total	\$1,725,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,250,601	\$1,824,204	(\$134,816)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

Net Pension Liability as of 2022	\$1,105,559
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,619
- Net Difference Between Projected and Actual Investment	395,895
- Change of Assumptions	(881)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,653)
Pension Expense/Income	632,595
Contributions	(343,930)
Total Activity in FY 2023	718,645
Net Pension Liability as of 2023	\$1,824,204

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$3,609,838 Proportionate Share: 0.0033225

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$1,913,301	\$3,403,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,118,140	\$6,819
Net Difference Between Projected and Actual	1,395,219	0
Change of Assumptions	766,263	50,386
Changes in Proportion and Differences Between	163,864	160,973
Total	\$3,443,486	\$218,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,173,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,509
Total	\$1,185,151

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$640,761

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$602,988
2025	448,207
2026	1,242,039
2027	508,326
2028	279,423
Thereafter	144,325
Total	\$3,225,308

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,930,938	\$3,403,671	(\$251,545)

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

Net Pension Liability as of 2022	\$1,913,301
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,491
- Net Difference Between Projected and Actual Investment	786,258
- Change of Assumptions	50,356
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,125)
Pension Expense/Income	1,185,151
Contributions	(640,761)
Total Activity in FY 2023	1,490,370
Net Pension Liability as of 2023	\$3,403,671

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$185,770 Proportionate Share: 0.0001710

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$137,863	\$175,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,548	\$351
Net Difference Between Projected and Actual	71,808	0
Change of Assumptions	39,437	2,593
Changes in Proportion and Differences Between	5,428	9,902
Total	\$174,221	\$12,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(642)
Total	\$59,762

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,125

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$29,659
2025	21,795
2026	62,738
2027	24,983
2028	14,602
Thereafter	7,598
Total	\$161,375

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$408,184	\$175,178	(\$12,946)

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

Net Pension Liability as of 2022	\$137,863
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,387)
- Net Difference Between Projected and Actual Investment	27,929
- Change of Assumptions	(11,110)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,246
Pension Expense/Income	59,762
Contributions	(30,125)
Total Activity in FY 2023	37,315
Net Pension Liability as of 2023	\$175,178

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$530,697 Proportionate Share: 0.0004885

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$285,184	\$500,434

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,398	\$1,003
Net Difference Between Projected and Actual	205,136	0
Change of Assumptions	112,662	7,408
Changes in Proportion and Differences Between	3,762	6,718
Total	\$485,958	\$15,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(51)
Total	\$172,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$94,208

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$87,106
2025	64,249
2026	181,318
2027	73,123
2028	43,503
Thereafter	21,530
Total	\$470,829

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,166,069	\$500,434	(\$36,984)

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

Net Pension Liability as of 2022	\$285,184
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,522
- Net Difference Between Projected and Actual Investment	114,368
- Change of Assumptions	6,055
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,994)
Pension Expense/Income	172,507
Contributions	(94,208)
Total Activity in FY 2023	215,250
Net Pension Liability as of 2023	\$500,434

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7870100
 Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$538,691 Proportionate Share: 0.0004958

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$261,667	\$507,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,854	\$1,018
Net Difference Between Projected and Actual	208,202	0
Change of Assumptions	114,346	7,519
Changes in Proportion and Differences Between	3,100	14,474
Total	\$492,502	\$23,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,484
Total	\$179,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$95,683

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$88,190
2025	63,562
2026	181,996
2027	72,310
2028	43,008
Thereafter	20,425
Total	\$469,491

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,183,494	\$507,913	(\$37,537)

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

Net Pension Liability as of 2022	\$261,667
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,661
- Net Difference Between Projected and Actual Investment	124,919
- Change of Assumptions	15,809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,081)
Pension Expense/Income	179,621
Contributions	(95,683)
Total Activity in FY 2023	246,246
Net Pension Liability as of 2023	\$507,913

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$707,324 Proportionate Share: 0.0006510

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$471,766	\$666,904

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$219,085	\$1,336
Net Difference Between Projected and Actual	273,375	0
Change of Assumptions	150,139	9,872
Changes in Proportion and Differences Between	20,991	1,301
Total	\$663,590	\$12,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	11,318
Total	\$241,278

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$125,647

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$121,943
2025	89,686
2026	245,469
2027	101,305
2028	60,885
Thereafter	31,793
Total	\$651,081

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,553,963	\$666,904	(\$49,287)

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

Net Pension Liability as of 2022	\$471,766
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,946)
- Net Difference Between Projected and Actual Investment	123,223
- Change of Assumptions	(23,831)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,939)
Pension Expense/Income	241,278
Contributions	(125,647)
Total Activity in FY 2023	195,138
Net Pension Liability as of 2023	\$666,904

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7872200
 Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$398,636 Proportionate Share: 0.0003669

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$224,934	\$375,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,475	\$753
Net Difference Between Projected and Actual	154,073	0
Change of Assumptions	84,618	5,564
Changes in Proportion and Differences Between	4,968	4,250
Total	\$367,134	\$10,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	4,952
Total	\$134,556

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$70,878

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$66,953
2025	48,723
2026	136,581
2027	55,181
2028	32,694
Thereafter	16,435
Total	\$356,567

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$875,805	\$375,864	(\$27,778)

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

Net Pension Liability as of 2022	\$224,934
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,822
- Net Difference Between Projected and Actual Investment	82,482
- Change of Assumptions	813
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,865)
Pension Expense/Income	134,556
Contributions	(70,878)
Total Activity in FY 2023	150,930
Net Pension Liability as of 2023	\$375,864

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$808,146 Proportionate Share: 0.0007438

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$398,818	\$761,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$250,315	\$1,527
Net Difference Between Projected and Actual	312,344	0
Change of Assumptions	171,541	11,280
Changes in Proportion and Differences Between	8,737	16,577
Total	\$742,937	\$29,384

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$262,740
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(259)
Total	\$262,481

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,705

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$132,275
2025	98,209
2026	275,290
2027	110,696
2028	66,196
Thereafter	30,887
Total	\$713,553

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,775,480	\$761,972	(\$56,313)

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

Net Pension Liability as of 2022	\$398,818
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,384
- Net Difference Between Projected and Actual Investment	185,409
- Change of Assumptions	21,537
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,952)
Pension Expense/Income	262,481
Contributions	(143,705)
Total Activity in FY 2023	363,154
Net Pension Liability as of 2023	\$761,972

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$453,247 Proportionate Share: 0.0004172

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$251,950	\$427,393

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,403	\$856
Net Difference Between Projected and Actual	175,195	0
Change of Assumptions	96,218	6,327
Changes in Proportion and Differences Between	5,936	5,559
Total	\$417,752	\$12,742

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	3,004
Total	\$150,376

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,453

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$75,517
2025	55,452
2026	155,312
2027	62,871
2028	37,643
Thereafter	18,215
Total	\$405,010

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$995,873	\$427,393	(\$31,586)

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

Net Pension Liability as of 2022	\$251,950
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,207
- Net Difference Between Projected and Actual Investment	95,005
- Change of Assumptions	2,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,945)
Pension Expense/Income	150,376
Contributions	(80,453)
Total Activity in FY 2023	175,443
Net Pension Liability as of 2023	\$427,393

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$445,843 Proportionate Share: 0.0004104

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$251,820	\$420,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$138,114	\$842
Net Difference Between Projected and Actual	172,339	0
Change of Assumptions	94,650	6,224
Changes in Proportion and Differences Between	8,609	5,455
Total	\$413,712	\$12,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,970
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	99
Total	\$145,069

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,124

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$73,227
2025	55,393
2026	153,726
2027	62,784
2028	37,336
Thereafter	18,725
Total	\$401,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$979,641	\$420,426	(\$31,071)

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

Net Pension Liability as of 2022	\$251,820
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,996
- Net Difference Between Projected and Actual Investment	92,190
- Change of Assumptions	833
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,358)
Pension Expense/Income	145,069
Contributions	(79,124)
Total Activity in FY 2023	168,606
Net Pension Liability as of 2023	\$420,426

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$5,068,449 Proportionate Share: 0.0046650

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,641,551	\$4,778,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,569,939	\$9,575
Net Difference Between Projected and Actual	1,958,976	0
Change of Assumptions	1,075,881	70,745
Changes in Proportion and Differences Between	55,583	151,272
Total	\$4,660,379	\$231,592

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,647,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(26,932)
Total	\$1,620,936

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$898,960

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$804,307
2025	595,211
2026	1,728,168
2027	694,221
2028	412,690
Thereafter	194,190
Total	\$4,428,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,135,538	\$4,778,970	(\$353,184)

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

Net Pension Liability as of 2022	\$2,641,551
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	246,243
- Net Difference Between Projected and Actual Investment	1,118,230
- Change of Assumptions	86,300
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,330)
Pension Expense/Income	1,620,936
Contributions	(898,960)
Total Activity in FY 2023	2,137,419
Net Pension Liability as of 2023	\$4,778,970

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$79,231 Proportionate Share: 0.0000729

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$35,502	\$74,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,533	\$150
Net Difference Between Projected and Actual	30,613	0
Change of Assumptions	16,813	1,106
Changes in Proportion and Differences Between	114	4,500
Total	\$72,073	\$5,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,751
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(866)
Total	\$24,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,115

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$12,122
2025	8,803
2026	26,295
2027	10,234
2028	6,109
Thereafter	2,754
Total	\$66,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,015	\$74,681	(\$5,519)

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

Net Pension Liability as of 2022	\$35,502
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,721
- Net Difference Between Projected and Actual Investment	19,313
- Change of Assumptions	3,358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(983)
Pension Expense/Income	24,885
Contributions	(14,115)
Total Activity in FY 2023	39,179
Net Pension Liability as of 2023	\$74,681

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7878200
 Submission Unit Name: CLAY FIRE TERRITORY

Wages: \$3,556,361 Proportionate Share: 0.0032733

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$2,055,051	\$3,353,269

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,101,582	\$6,718
Net Difference Between Projected and Actual	1,374,559	0
Change of Assumptions	754,916	49,640
Changes in Proportion and Differences Between	44,957	85,508
Total	\$3,276,014	\$141,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,156,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(9,212)
Total	\$1,147,051

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$631,133

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$574,048
2025	425,019
2026	1,208,700
2027	488,199
2028	294,514
Thereafter	143,668
Total	\$3,134,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,813,496	\$3,353,269	(\$247,820)

1977 Fund Net Pension Liability - Unaudited

CLAY FIRE TERRITORY - 7878200

Net Pension Liability as of 2022	\$2,055,051
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,516
- Net Difference Between Projected and Actual Investment	720,483
- Change of Assumptions	(9,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,148)
Pension Expense/Income	1,147,051
Contributions	(631,133)
Total Activity in FY 2023	1,298,218
Net Pension Liability as of 2023	\$3,353,269

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7879200
 Submission Unit Name: JACKSONN TOWNSHIP FIRE DEPARTMENT

Wages: \$576,903 Proportionate Share: 0.0005310

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$331,765	\$543,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,700	\$1,090
Net Difference Between Projected and Actual	222,983	0
Change of Assumptions	122,464	8,053
Changes in Proportion and Differences Between	249	35,157
Total	\$524,396	\$44,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,206)
Total	\$179,365

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$102,394

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$86,411
2025	62,235
2026	189,365
2027	73,881
2028	45,466
Thereafter	22,738
Total	\$480,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,267,518	\$543,973	(\$40,202)

1977 Fund Net Pension Liability - Unaudited

JACKSONN TOWNSHIP FIRE DEPARTMENT - 7879200

Net Pension Liability as of 2022	\$331,765
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,564
- Net Difference Between Projected and Actual Investment	117,390
- Change of Assumptions	(990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,273
Pension Expense/Income	179,365
Contributions	(102,394)
Total Activity in FY 2023	212,208
Net Pension Liability as of 2023	\$543,973

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7880100
 Submission Unit Name: TOWN OF MCCORDSVILLE POLICE DEPARTMENT

Wages: \$722,798 Proportionate Share: 0.0006653

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$384,630	\$681,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$223,897	\$1,366
Net Difference Between Projected and Actual	279,380	0
Change of Assumptions	153,437	10,089
Changes in Proportion and Differences Between	8,824	33,669
Total	\$665,538	\$45,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$235,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,023)
Total	\$228,988

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$128,211

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$112,524
2025	82,234
2026	241,518
2027	96,487
2028	59,412
Thereafter	28,239
Total	\$620,414

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,588,097	\$681,554	(\$50,369)

1977 Fund Net Pension Liability - Unaudited
TOWN OF MCCORDSVILLE POLICE DEPARTMENT - 7880100

Net Pension Liability as of 2022	\$384,630
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,185
- Net Difference Between Projected and Actual Investment	156,961
- Change of Assumptions	9,559
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,558)
Pension Expense/Income	228,988
Contributions	(128,211)
Total Activity in FY 2023	296,924
Net Pension Liability as of 2023	\$681,554

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7881100
 Submission Unit Name: ROCKVILLE POLICE DEPARTMENT

Wages: \$198,779 Proportionate Share: 0.0001830

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$67,053	\$187,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,586	\$376
Net Difference Between Projected and Actual	76,847	0
Change of Assumptions	42,205	2,775
Changes in Proportion and Differences Between	5,388	8,975
Total	\$186,026	\$12,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(177)
Total	\$64,466

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,402

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$32,430
2025	24,098
2026	67,911
2027	27,372
2028	15,762
Thereafter	6,327
Total	\$173,900

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$436,828	\$187,471	(\$13,855)

1977 Fund Net Pension Liability - Unaudited

ROCKVILLE POLICE DEPARTMENT - 7881100

Net Pension Liability as of 2022	\$67,053
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,853
- Net Difference Between Projected and Actual Investment	55,506
- Change of Assumptions	16,106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,111)
Pension Expense/Income	64,466
Contributions	(35,402)
Total Activity in FY 2023	120,418
Net Pension Liability as of 2023	\$187,471

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7882100
 Submission Unit Name: TOWN OF SYRACUSE POLICE DEPARTMENT

Wages: \$603,293 Proportionate Share: 0.0005553

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$374,847	\$568,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,878	\$1,140
Net Difference Between Projected and Actual	233,187	0
Change of Assumptions	128,068	8,421
Changes in Proportion and Differences Between	38,625	9,306
Total	\$586,758	\$18,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	6,831
Total	\$202,986

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,103

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$105,779
2025	80,497
2026	213,445
2027	90,429
2028	51,464
Thereafter	26,277
Total	\$567,891

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,325,523	\$568,866	(\$42,041)

1977 Fund Net Pension Liability - Unaudited

TOWN OF SYRACUSE POLICE DEPARTMENT - 7882100

Net Pension Liability as of 2022	\$374,847
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(741)
- Net Difference Between Projected and Actual Investment	113,882
- Change of Assumptions	(10,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,265)
Pension Expense/Income	202,986
Contributions	(107,103)
Total Activity in FY 2023	194,019
Net Pension Liability as of 2023	\$568,866

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7883200
 Submission Unit Name: MIDDLEBURY TOWNSHIP FIRE DEPARTMENT

Wages: \$809,571 Proportionate Share: 0.0007451

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$412,293	\$763,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$250,753	\$1,529
Net Difference Between Projected and Actual	312,890	0
Change of Assumptions	171,841	11,300
Changes in Proportion and Differences Between	101,355	197,495
Total	\$836,839	\$210,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,136)
Total	\$244,064

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$143,898

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$113,629
2025	79,705
2026	258,094
2027	93,032
2028	50,840
Thereafter	31,215
Total	\$626,515

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,778,583	\$763,303	(\$56,411)

1977 Fund Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP FIRE DEPARTMENT - 7883200

Net Pension Liability as of 2022	\$412,293
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,116
- Net Difference Between Projected and Actual Investment	181,666
- Change of Assumptions	17,129
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,933
Pension Expense/Income	244,064
Contributions	(143,898)
Total Activity in FY 2023	351,010
Net Pension Liability as of 2023	\$763,303

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7884200

Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE

Wages: \$606,922 Proportionate Share: 0.0005586

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$339,604	\$572,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,989	\$1,147
Net Difference Between Projected and Actual	234,573	0
Change of Assumptions	128,829	8,471
Changes in Proportion and Differences Between	37,507	34,659
Total	\$588,898	\$44,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	716
Total	\$198,036

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$107,781

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$100,251
2025	74,819
2026	208,556
2027	84,810
2028	51,237
Thereafter	24,948
Total	\$544,621

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,333,400	\$572,247	(\$42,291)

1977 Fund Net Pension Liability - Unaudited

WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE - 7884200

Net Pension Liability as of 2022	\$339,604
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,896
- Net Difference Between Projected and Actual Investment	126,485
- Change of Assumptions	2,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,223)
Pension Expense/Income	198,036
Contributions	(107,781)
Total Activity in FY 2023	232,643
Net Pension Liability as of 2023	\$572,247

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7885200
 Submission Unit Name: VERNON TOWNSHIP FIRE DEPARTMENT

Wages: \$1,027,768 Proportionate Share: 0.0009460

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$286,545	\$969,112

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$318,363	\$1,942
Net Difference Between Projected and Actual	397,254	0
Change of Assumptions	218,174	14,346
Changes in Proportion and Differences Between	662	93,086
Total	\$934,453	\$109,374

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$334,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(14,737)
Total	\$319,429

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$183,054

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$153,827
2025	110,757
2026	337,245
2027	127,678
2028	70,821
Thereafter	24,751
Total	\$825,079

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,258,139	\$969,112	(\$71,621)

1977 Fund Net Pension Liability - Unaudited

VERNON TOWNSHIP FIRE DEPARTMENT - 7885200

Net Pension Liability as of 2022	\$286,545
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173,871
- Net Difference Between Projected and Actual Investment	306,053
- Change of Assumptions	104,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,889)
Pension Expense/Income	319,429
Contributions	(183,054)
Total Activity in FY 2023	682,567
Net Pension Liability as of 2023	\$969,112

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7886100
 Submission Unit Name: TOWN OF NEW PALESTINE POLICE DEPARTMENT

Wages: \$303,178 Proportionate Share: 0.0002790

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$156,845	\$285,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,893	\$573
Net Difference Between Projected and Actual	117,161	0
Change of Assumptions	64,345	4,231
Changes in Proportion and Differences Between	71	33,824
Total	\$275,470	\$38,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(5,677)
Total	\$92,877

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,844

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,037
2025	31,334
2026	98,132
2027	36,325
2028	19,556
Thereafter	7,458
Total	\$236,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$665,984	\$285,816	(\$21,123)

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE POLICE DEPARTMENT - 7886100

Net Pension Liability as of 2022	\$156,845
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,293
- Net Difference Between Projected and Actual Investment	67,241
- Change of Assumptions	5,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,847
Pension Expense/Income	92,877
Contributions	(53,844)
Total Activity in FY 2023	128,971
Net Pension Liability as of 2023	\$285,816

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7887200
 Submission Unit Name: HARRISON TOWNSHIP - FIRE DEPARTMENT

Wages: \$147,869 Proportionate Share: 0.0001361

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$118,622	\$139,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,803	\$279
Net Difference Between Projected and Actual	57,153	0
Change of Assumptions	31,389	2,064
Changes in Proportion and Differences Between	4,338	25,833
Total	\$138,683	\$28,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(3,760)
Total	\$44,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,183

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$20,494
2025	14,298
2026	46,882
2027	16,732
2028	8,552
Thereafter	3,549
Total	\$110,507

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,876	\$139,425	(\$10,304)

1977 Fund Net Pension Liability - Unaudited

HARRISON TOWNSHIP - FIRE DEPARTMENT - 7887200

Net Pension Liability as of 2022	\$118,622
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,488)
- Net Difference Between Projected and Actual Investment	19,398
- Change of Assumptions	(11,936)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,696
Pension Expense/Income	44,316
Contributions	(26,183)
Total Activity in FY 2023	20,803
Net Pension Liability as of 2023	\$139,425

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7888100
 Submission Unit Name: TOWN OF ELLETTSVILLE - POLICE DEPARTMENT

Wages: \$110,276 Proportionate Share: 0.0001015

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$39,972	\$103,980

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,158	\$208
Net Difference Between Projected and Actual	42,623	0
Change of Assumptions	23,409	1,539
Changes in Proportion and Differences Between	54	13,306
Total	\$100,244	\$15,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(2,179)
Total	\$33,675

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,621

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,908
2025	11,287
2026	35,587
2027	13,102
2028	7,002
Thereafter	2,305
Total	\$85,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$242,284	\$103,980	(\$7,685)

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - POLICE DEPARTMENT - 7888100

Net Pension Liability as of 2022	\$39,972
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,065
- Net Difference Between Projected and Actual Investment	29,901
- Change of Assumptions	7,966
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,978)
Pension Expense/Income	33,675
Contributions	(19,621)
Total Activity in FY 2023	64,008
Net Pension Liability as of 2023	\$103,980

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7888200

Submission Unit Name: TOWN OF ELLETTSVILLE - FIRE DEPARTMENT

Wages: \$362,591 Proportionate Share: 0.0003337

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$137,409	\$341,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,302	\$685
Net Difference Between Projected and Actual	140,131	0
Change of Assumptions	76,961	5,061
Changes in Proportion and Differences Between	171	43,253
Total	\$329,565	\$48,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,095)
Total	\$110,781

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$64,500

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$52,364
2025	37,171
2026	117,064
2027	43,140
2028	23,084
Thereafter	7,743
Total	\$280,566

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$796,555	\$341,853	(\$25,264)

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - FIRE DEPARTMENT - 7888200

Net Pension Liability as of 2022	\$137,409
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,258
- Net Difference Between Projected and Actual Investment	96,397
- Change of Assumptions	24,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,595)
Pension Expense/Income	110,781
Contributions	(64,500)
Total Activity in FY 2023	204,444
Net Pension Liability as of 2023	\$341,853

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7889100
 Submission Unit Name: TOWN OF WINAMAC - POLICE DEPARTMENT

Wages: \$275,754 Proportionate Share: 0.0002538

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$142,657	\$260,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,413	\$521
Net Difference Between Projected and Actual	106,578	0
Change of Assumptions	58,533	3,849
Changes in Proportion and Differences Between	40	36,358
Total	\$250,564	\$40,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,652
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(6,117)
Total	\$83,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,953

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$39,105
2025	27,549
2026	88,313
2027	32,089
2028	16,835
Thereafter	5,945
Total	\$209,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$605,831	\$260,001	(\$19,215)

1977 Fund Net Pension Liability - Unaudited

TOWN OF WINAMAC - POLICE DEPARTMENT - 7889100

Net Pension Liability as of 2022	\$142,657
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,923
- Net Difference Between Projected and Actual Investment	61,173
- Change of Assumptions	5,062
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,604
Pension Expense/Income	83,535
Contributions	(48,953)
Total Activity in FY 2023	117,344
Net Pension Liability as of 2023	\$260,001

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7890100
 Submission Unit Name: TOWN OF SHERIDAN-POLICE DEPARTMENT

Wages: \$107,094 Proportionate Share: 0.0000986

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$101,009

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,182	\$202
Net Difference Between Projected and Actual	41,405	0
Change of Assumptions	22,740	1,495
Changes in Proportion and Differences Between	0	10,892
Total	\$97,327	\$12,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,830
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(1,617)
Total	\$33,213

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,942

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$15,953
2025	11,464
2026	35,070
2027	13,228
2028	7,302
Thereafter	1,721
Total	\$84,738

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$235,362	\$101,009	(\$7,465)

1977 Fund Net Pension Liability - Unaudited

TOWN OF SHERIDAN-POLICE DEPARTMENT - 7890100

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,980
- Net Difference Between Projected and Actual Investment	41,405
- Change of Assumptions	21,245
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,892)
Pension Expense/Income	33,213
Contributions	(16,942)
Total Activity in FY 2023	101,009
Net Pension Liability as of 2023	\$101,009

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7890200
 Submission Unit Name: TOWN OF SHERIDAN-FIRE DEPARTMENT

Wages: \$345,189 Proportionate Share: 0.0003177

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$218,844	\$325,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,917	\$652
Net Difference Between Projected and Actual	133,412	0
Change of Assumptions	73,271	4,818
Changes in Proportion and Differences Between	2,090	49,306
Total	\$315,690	\$54,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,225
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(8,089)
Total	\$104,136

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,491

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$48,521
2025	34,056
2026	110,119
2027	39,739
2028	20,644
Thereafter	7,835
Total	\$260,914

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$758,362	\$325,462	(\$24,053)

1977 Fund Net Pension Liability - Unaudited

TOWN OF SHERIDAN-FIRE DEPARTMENT - 7890200

Net Pension Liability as of 2022	\$218,844
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,606)
- Net Difference Between Projected and Actual Investment	63,759
- Change of Assumptions	(7,669)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,489
Pension Expense/Income	104,136
Contributions	(61,491)
Total Activity in FY 2023	106,618
Net Pension Liability as of 2023	\$325,462

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7891200
 Submission Unit Name: TRI TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$752,741 Proportionate Share: 0.0006928

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$429,267	\$709,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,152	\$1,422
Net Difference Between Projected and Actual	290,928	0
Change of Assumptions	159,779	10,506
Changes in Proportion and Differences Between	0	113,053
Total	\$683,859	\$124,981

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(19,194)
Total	\$225,531

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$133,382

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$104,252
2025	72,710
2026	238,578
2027	85,102
2028	43,463
Thereafter	14,773
Total	\$558,878

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,653,741	\$709,726	(\$52,451)

1977 Fund Net Pension Liability - Unaudited

TRI TOWNSHIP FIRE PROTECTION DISTRICT - 7891200

Net Pension Liability as of 2022	\$429,267
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,178
- Net Difference Between Projected and Actual Investment	154,302
- Change of Assumptions	(43)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,873
Pension Expense/Income	225,531
Contributions	(133,382)
Total Activity in FY 2023	280,459
Net Pension Liability as of 2023	\$709,726

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7892200
 Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE CO-FIRE DEPARTMENT

Wages: \$292,712 Proportionate Share: 0.0002694

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$275,982

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,663	\$553
Net Difference Between Projected and Actual	113,129	0
Change of Assumptions	62,131	4,085
Changes in Proportion and Differences Between	253	24,865
Total	\$266,176	\$29,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$95,163
Specific Liabilities of Individual Employers	\$214,337
Net Amortization of Deferred Amounts from Changes in	(3,651)
Total	\$305,849

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$266,540

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$44,351
2025	32,086
2026	96,585
2027	36,905
2028	20,713
Thereafter	6,033
Total	\$236,673

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$643,068	\$275,982	(\$20,396)

1977 Fund Net Pension Liability - Unaudited

WABASH TOWNSHIP, TIPPECANOE CO-FIRE DEPARTMENT - 7892200

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,110
- Net Difference Between Projected and Actual Investment	113,129
- Change of Assumptions	58,046
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,612)
Pension Expense/Income	305,849
Contributions	(266,540)
Total Activity in FY 2023	275,982
Net Pension Liability as of 2023	\$275,982

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7893200
 Submission Unit Name: UNION TOWNSHIP-EAST MADISON FIRE TERRITORY

Wages: \$495,375 Proportionate Share: 0.0004559

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$467,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,427	\$936
Net Difference Between Projected and Actual	191,446	0
Change of Assumptions	105,143	6,914
Changes in Proportion and Differences Between	0	47,758
Total	\$450,016	\$55,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$161,042
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(7,085)
Total	\$153,957

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,327

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$74,149
2025	53,393
2026	162,542
2027	61,547
2028	34,147
Thereafter	8,630
Total	\$394,408

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,088,251	\$467,038	(\$34,516)

1977 Fund Net Pension Liability - Unaudited

UNION TOWNSHIP-EAST MADISON FIRE TERRITORY - 7893200

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152,491
- Net Difference Between Projected and Actual Investment	191,446
- Change of Assumptions	98,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,758)
Pension Expense/Income	153,957
Contributions	(81,327)
Total Activity in FY 2023	467,038
Net Pension Liability as of 2023	\$467,038

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7894200
 Submission Unit Name: SOUTH MADISON FIRE TERRITORY

Wages: \$730,667 Proportionate Share: 0.0006725

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$688,930

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,320	\$1,380
Net Difference Between Projected and Actual	282,403	0
Change of Assumptions	155,098	10,199
Changes in Proportion and Differences Between	0	122,057
Total	\$663,821	\$133,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in	(18,107)
Total	\$219,447

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,702

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$101,721
2025	71,103
2026	232,111
2027	83,132
2028	42,713
Thereafter	(595)
Total	\$530,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,605,284	\$688,930	(\$50,915)

1977 Fund Net Pension Liability - Unaudited

SOUTH MADISON FIRE TERRITORY - 7894200

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	224,940
- Net Difference Between Projected and Actual Investment	282,403
- Change of Assumptions	144,899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(122,057)
Pension Expense/Income	219,447
Contributions	(60,702)
Total Activity in FY 2023	688,930
Net Pension Liability as of 2023	\$688,930

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2023

Submission Unit #: 7896200
 Submission Unit Name: TIPPECANOE TOWNSHIP FIRE TERRITORY

Wages: \$559,806 Proportionate Share: 0.0005152

	June 30, 2022	June 30, 2023
Net Pension Liability/(Asset)	\$0	\$527,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173,383	\$1,057
Net Difference Between Projected and Actual	216,348	0
Change of Assumptions	118,820	7,813
Changes in Proportion and Differences Between	0	130,627
Total	\$508,551	\$139,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,990
Specific Liabilities of Individual Employers	\$57,687
Net Amortization of Deferred Amounts from Changes in	(19,381)
Total	\$220,296

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,563

Amortization of Net Deferred Outflows/(Inflows) of	
2024	\$72,421
2025	48,964
2026	172,311
2027	58,179
2028	27,215
Thereafter	(10,036)
Total	\$369,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,229,803	\$527,787	(\$39,005)

1977 Fund Net Pension Liability - Unaudited

TIPPECANOE TOWNSHIP FIRE TERRITORY - 7896200

Net Pension Liability as of 2022	\$0
Activity in FY 2023	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172,326
- Net Difference Between Projected and Actual Investment	216,348
- Change of Assumptions	111,007
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(130,627)
Pension Expense/Income	220,296
Contributions	(61,563)
Total Activity in FY 2023	527,787
Net Pension Liability as of 2023	\$527,787