

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$771,078 Proportionate Share: 0.0006747

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$667,417	\$852,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$295,625	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	183,346	0
Change of Assumptions	124,696	1,484
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,083	6,811
Total	\$606,750	\$8,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$356,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(885)
Total	\$355,163

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

Net Pension Liability as of June 30, 2023	\$667,417
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,709
- Net Difference Between Projected and Actual Investment	(90,239)
- Change of Assumptions	(17,162)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,156
Pension Expense/(Income)	355,163
Contributions	(142,964)
Total Activity in FY 2024	184,663
Net Pension Liability as of June 30, 2024	\$852,080

Supplemental Information

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

\$142,964

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$95,177
2026	256,715
2027	107,206
2028	66,884
2029	43,950
Thereafter	28,523
Total	\$598,455

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,863,369	\$852,080	\$40,658

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$722,559 Proportionate Share: 0.0006322

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$678,480	\$798,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$277,003	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	171,797	0
Change of Assumptions	116,841	1,391
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,109	5,772
Total	\$567,750	\$7,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(658)
Total	\$332,962

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

Net Pension Liability as of June 30, 2023	\$678,480
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,474
- Net Difference Between Projected and Actual Investment	(106,323)
- Change of Assumptions	(27,251)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(814)
Pension Expense/(Income)	332,962
Contributions	(134,122)
Total Activity in FY 2024	119,926
Net Pension Liability as of June 30, 2024	\$798,406

Supplemental Information

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

\$134,122

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$89,307
2026	240,719
2027	100,645
2028	62,609
2029	41,016
Thereafter	26,291
Total	\$560,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,745,994	\$798,406	\$38,096

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,459,097 Proportionate Share: 0.0056516

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,722,880	\$7,137,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,476,289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,535,792	0
Change of Assumptions	1,044,511	12,431
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,529	18,349
Total	\$5,083,121	\$30,780

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,982,419
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,058)
Total	\$2,981,361

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

Net Pension Liability as of June 30, 2023	\$5,722,880
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	607,732
- Net Difference Between Projected and Actual Investment	(810,108)
- Change of Assumptions	(171,584)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,341
Pension Expense/(Income)	2,981,361
Contributions	(1,200,207)
Total Activity in FY 2024	1,414,535
Net Pension Liability as of June 30, 2024	\$7,137,415

Supplemental Information

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

\$1,200,207

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$803,366
2026	2,157,212
2027	904,052
2028	566,521
2029	377,984
Thereafter	243,206
Total	\$5,052,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,608,444	\$7,137,415	\$340,566

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,949,910 Proportionate Share: 0.0060810

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,949,279	\$7,679,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,664,433	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,652,479	0
Change of Assumptions	1,123,871	13,375
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,804	23,242
Total	\$5,478,587	\$36,617

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,209,019
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,751)
Total	\$3,205,268

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

Net Pension Liability as of June 30, 2023	\$5,949,279
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	721,955
- Net Difference Between Projected and Actual Investment	(786,226)
- Change of Assumptions	(140,785)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,334
Pension Expense/(Income)	3,205,268
Contributions	(1,291,120)
Total Activity in FY 2024	1,730,426
Net Pension Liability as of June 30, 2024	\$7,679,705

Supplemental Information

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

\$1,291,120

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$863,860
2026	2,320,782
2027	973,281
2028	610,751
2029	408,409
Thereafter	264,887
Total	\$5,441,970

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,794,350	\$7,679,705	\$366,442

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,398,661 Proportionate Share: 0.0012238

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,188,340	\$1,545,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$536,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	332,561	0
Change of Assumptions	226,179	2,692
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,036	10,126
Total	\$1,103,993	\$12,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$645,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(470)
Total	\$645,344

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

Net Pension Liability as of June 30, 2023	\$1,188,340
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,217
- Net Difference Between Projected and Actual Investment	(154,558)
- Change of Assumptions	(26,451)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,665
Pension Expense/(Income)	645,344
Contributions	(260,018)
Total Activity in FY 2024	357,199
Net Pension Liability as of June 30, 2024	\$1,545,539

Supplemental Information

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

\$260,018

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$173,575
2026	466,643
2027	195,472
2028	122,465
2029	81,072
Thereafter	51,948
Total	\$1,091,175

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,379,860	\$1,545,539	\$73,746

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$859,893 Proportionate Share: 0.0007524

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$744,351	\$950,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$329,669	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	204,461	0
Change of Assumptions	139,056	1,655
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,822	17,560
Total	\$680,008	\$19,215

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$397,051
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,989)
Total	\$393,062

1977 Fund Net Pension Liability - Unaudited

ANGOLA-FIRE DEPT - 7702200

Net Pension Liability as of June 30, 2023	\$744,351
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,633
- Net Difference Between Projected and Actual Investment	(100,661)
- Change of Assumptions	(19,155)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,836
Pension Expense/(Income)	393,062
Contributions	(159,859)
Total Activity in FY 2024	205,856
Net Pension Liability as of June 30, 2024	\$950,207

Supplemental Information

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

\$159,859

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$102,940
2026	283,076
2027	117,979
2028	75,564
2029	49,183
Thereafter	32,051
Total	\$660,793

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,077,959	\$950,207	\$45,340

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$395,586 Proportionate Share: 0.0003461

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$332,530	\$437,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,646	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	94,051	0
Change of Assumptions	63,965	761
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,060	6,878
Total	\$318,722	\$7,639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$182,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,032
Total	\$183,673

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

Net Pension Liability as of June 30, 2023	\$332,530
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,073
- Net Difference Between Projected and Actual Investment	(42,258)
- Change of Assumptions	(6,735)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	274
Pension Expense/(Income)	183,673
Contributions	(73,467)
Total Activity in FY 2024	104,560
Net Pension Liability as of June 30, 2024	\$437,090

Supplemental Information

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

\$73,467

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$50,163
2026	133,016
2027	56,301
2028	34,715
2029	22,768
Thereafter	14,120
Total	\$311,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$955,850	\$437,090	\$20,856

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,911,213 Proportionate Share: 0.0016723

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,548,530	\$2,111,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$732,730	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	454,438	0
Change of Assumptions	309,069	3,678
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,387	18,610
Total	\$1,507,624	\$22,288

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$882,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,790)
Total	\$880,703

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

Net Pension Liability as of June 30, 2023	\$1,548,530
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	227,126
- Net Difference Between Projected and Actual Investment	(180,329)
- Change of Assumptions	(20,303)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,860
Pension Expense/(Income)	880,703
Contributions	(354,636)
Total Activity in FY 2024	563,421
Net Pension Liability as of June 30, 2024	\$2,111,951

Supplemental Information

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

\$354,636

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$235,832
2026	636,149
2027	265,686
2028	166,257
2029	109,740
Thereafter	71,672
Total	\$1,485,336

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,618,515	\$2,111,951	\$100,773

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,794,115 Proportionate Share: 0.0015698

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,386,157	\$1,982,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$687,819	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	426,585	0
Change of Assumptions	290,126	3,453
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,122	13,487
Total	\$1,417,652	\$16,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$828,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(353)
Total	\$828,050

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

Net Pension Liability as of June 30, 2023	\$1,386,157
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235,230
- Net Difference Between Projected and Actual Investment	(141,623)
- Change of Assumptions	(4,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,622
Pension Expense/(Income)	828,050
Contributions	(333,063)
Total Activity in FY 2024	596,346
Net Pension Liability as of June 30, 2024	\$1,982,503

Supplemental Information

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

\$333,063

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$222,801
2026	598,697
2027	250,979
2028	156,545
2029	103,634
Thereafter	68,056
Total	\$1,400,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,335,434	\$1,982,503	\$94,596

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$581,731 Proportionate Share: 0.0005090

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$533,728	\$642,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$223,022	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	138,318	0
Change of Assumptions	94,072	1,120
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,019	9,923
Total	\$465,431	\$11,043

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$268,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(293)
Total	\$268,313

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

Net Pension Liability as of June 30, 2023	\$533,728
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,756
- Net Difference Between Projected and Actual Investment	(80,466)
- Change of Assumptions	(19,304)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167)
Pension Expense/(Income)	268,313
Contributions	(108,043)
Total Activity in FY 2024	109,089
Net Pension Liability as of June 30, 2024	\$642,817

Supplemental Information

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

\$108,043

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$72,003
2026	193,947
2027	81,144
2028	50,723
2029	33,779
Thereafter	22,792
Total	\$454,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,405,743	\$642,817	\$30,672

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$820,066 Proportionate Share: 0.0007175

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$717,306	\$906,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$314,378	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	194,977	0
Change of Assumptions	132,606	1,578
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,833	1,749
Total	\$646,794	\$3,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$378,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	386
Total	\$379,020

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

Net Pension Liability as of June 30, 2023	\$717,306
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,173
- Net Difference Between Projected and Actual Investment	(99,058)
- Change of Assumptions	(19,839)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	742
Pension Expense/(Income)	379,020
Contributions	(152,212)
Total Activity in FY 2024	188,826
Net Pension Liability as of June 30, 2024	\$906,132

Supplemental Information

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

\$152,212

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$102,689
2026	274,271
2027	115,289
2028	71,957
2029	48,175
Thereafter	31,086
Total	\$643,467

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,981,573	\$906,132	\$43,237

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$489,814 Proportionate Share: 0.0004286

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$432,720	\$541,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,794	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	116,470	0
Change of Assumptions	79,213	943
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,249	11,150
Total	\$387,726	\$12,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$226,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,435)
Total	\$224,743

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

Net Pension Liability as of June 30, 2023	\$432,720
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,508
- Net Difference Between Projected and Actual Investment	(60,909)
- Change of Assumptions	(12,741)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,792
Pension Expense/(Income)	224,743
Contributions	(90,833)
Total Activity in FY 2024	108,560
Net Pension Liability as of June 30, 2024	\$541,280

Supplemental Information

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

\$90,833

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$59,436
2026	162,019
2027	67,202
2028	42,052
2029	26,985
Thereafter	17,939
Total	\$375,633

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,183,697	\$541,280	\$25,827

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,844,392 Proportionate Share: 0.0016138

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,760,484	\$2,038,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$707,098	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	438,541	0
Change of Assumptions	298,257	3,550
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,090	20,818
Total	\$1,448,986	\$24,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$851,622
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,466)
Total	\$848,156

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

Net Pension Liability as of June 30, 2023	\$1,760,484
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,288
- Net Difference Between Projected and Actual Investment	(283,110)
- Change of Assumptions	(75,567)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,538)
Pension Expense/(Income)	848,156
Contributions	(342,642)
Total Activity in FY 2024	277,587
Net Pension Liability as of June 30, 2024	\$2,038,071

Supplemental Information

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

\$342,642

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$225,983
2026	612,439
2027	255,081
2028	158,984
2029	105,361
Thereafter	66,770
Total	\$1,424,618

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,456,952	\$2,038,071	\$97,248

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$2,153,602 Proportionate Share: 0.0018844

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,026,836	\$2,379,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$825,663	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	512,076	0
Change of Assumptions	348,269	4,145
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,468	13,710
Total	\$1,691,476	\$17,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$994,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,613)
Total	\$992,808

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

Net Pension Liability as of June 30, 2023	\$2,026,836
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163,888
- Net Difference Between Projected and Actual Investment	(318,757)
- Change of Assumptions	(82,170)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,848)
Pension Expense/(Income)	992,808
Contributions	(399,945)
Total Activity in FY 2024	352,976
Net Pension Liability as of June 30, 2024	\$2,379,812

Supplemental Information

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

\$399,945

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$266,373
2026	717,547
2027	299,844
2028	187,249
2029	123,735
Thereafter	78,873
Total	\$1,673,621

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,204,288	\$2,379,812	\$113,554

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$2,926,975 Proportionate Share: 0.0025610

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,857,137	\$3,234,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,122,120	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	695,938	0
Change of Assumptions	473,316	5,633
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,955	31,849
Total	\$2,301,329	\$37,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,351,471
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,736)
Total	\$1,347,735

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

Net Pension Liability as of June 30, 2023	\$2,857,137
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,246
- Net Difference Between Projected and Actual Investment	(475,248)
- Change of Assumptions	(133,244)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,897)
Pension Expense/(Income)	1,347,735
Contributions	(543,438)
Total Activity in FY 2024	377,154
Net Pension Liability as of June 30, 2024	\$3,234,291

Supplemental Information

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

\$543,438

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$360,023
2026	973,290
2027	406,168
2028	253,278
2029	166,014
Thereafter	105,074
Total	\$2,263,847

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,072,904	\$3,234,291	\$154,326

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,586	6,197
Total	\$159,586	\$6,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,220
Total	\$31,220

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-FIRE DEPT - 7708200

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,220)
Pension Expense/(Income)	31,220
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

\$0

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,093
2026	31,032
2027	31,166
2028	31,786
2029	28,312
Thereafter	0
Total	\$153,389

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

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$396,985 Proportionate Share: 0.0003474

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$387,645	\$438,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,216	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	94,404	0
Change of Assumptions	64,205	764
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,804	3,441
Total	\$315,629	\$4,205

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	662
Total	\$183,989

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

Net Pension Liability as of June 30, 2023	\$387,645
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,648
- Net Difference Between Projected and Actual Investment	(64,498)
- Change of Assumptions	(18,091)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,420)
Pension Expense/(Income)	183,989
Contributions	(73,541)
Total Activity in FY 2024	51,087
Net Pension Liability as of June 30, 2024	\$438,732

Supplemental Information

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

\$73,541

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,975
2026	133,119
2027	56,147
2028	35,012
2029	22,890
Thereafter	14,281
Total	\$311,424

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$959,440	\$438,732	\$20,934

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	500	8,776
Total	\$500	\$8,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,275)
Total	(\$2,275)

1977 Fund Net Pension Liability - Unaudited

BICKNELL-POLICE DEPT - 7710100

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,275
Pension Expense/(Income)	(2,275)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$2,493)
2026	(2,304)
2027	(2,365)
2028	(1,077)
2029	(37)
Thereafter	0
Total	(\$8,276)

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

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,171,743 Proportionate Share: 0.0054002

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,412,887	\$6,819,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,366,136	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,467,475	0
Change of Assumptions	998,048	11,878
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,330	20,893
Total	\$4,864,989	\$32,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,849,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,711)
Total	\$2,848,041

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

Net Pension Liability as of June 30, 2023	\$5,412,887
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	598,794
- Net Difference Between Projected and Actual Investment	(751,354)
- Change of Assumptions	(152,295)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,273
Pension Expense/(Income)	2,848,041
Contributions	(1,144,424)
Total Activity in FY 2024	1,407,035
Net Pension Liability as of June 30, 2024	\$6,819,922

Supplemental Information

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

\$1,144,424

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$768,670
2026	2,061,761
2027	864,662
2028	542,098
2029	362,807
Thereafter	232,220
Total	\$4,832,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,914,134	\$6,819,922	\$325,417

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$7,245,512 Proportionate Share: 0.0063397

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,488,232	\$8,006,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,777,785	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,722,779	0
Change of Assumptions	1,171,684	13,944
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,858	33,668
Total	\$5,729,106	\$47,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,345,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71
Total	\$3,345,609

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

Net Pension Liability as of June 30, 2023	\$6,488,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	659,335
- Net Difference Between Projected and Actual Investment	(936,851)
- Change of Assumptions	(206,896)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,897
Pension Expense/(Income)	3,345,609
Contributions	(1,344,908)
Total Activity in FY 2024	1,518,186
Net Pension Liability as of June 30, 2024	\$8,006,418

Supplemental Information

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

\$1,344,908

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$903,405
2026	2,421,828
2027	1,016,765
2028	639,516
2029	424,456
Thereafter	275,524
Total	\$5,681,494

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,508,821	\$8,006,418	\$382,031

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,363,066 Proportionate Share: 0.0011927

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,175,329	\$1,506,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$522,590	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	324,110	0
Change of Assumptions	220,431	2,623
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,804	1,059
Total	\$1,078,935	\$3,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$629,403
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,741
Total	\$632,144

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

Net Pension Liability as of June 30, 2023	\$1,175,329
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	138,838
- Net Difference Between Projected and Actual Investment	(157,676)
- Change of Assumptions	(29,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70)
Pension Expense/(Income)	632,144
Contributions	(252,909)
Total Activity in FY 2024	330,934
Net Pension Liability as of June 30, 2024	\$1,506,263

Supplemental Information

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

\$252,909

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$172,547
2026	458,051
2027	193,619
2028	119,901
2029	79,774
Thereafter	51,361
Total	\$1,075,253

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,293,968	\$1,506,263	\$71,872

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$857,852 Proportionate Share: 0.0007506

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$793,934	\$947,934

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$328,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	203,971	0
Change of Assumptions	138,724	1,651
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,076	23,401
Total	\$673,652	\$25,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,574)
Total	\$392,527

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

Net Pension Liability as of June 30, 2023	\$793,934
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,657
- Net Difference Between Projected and Actual Investment	(121,475)
- Change of Assumptions	(29,911)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,397
Pension Expense/(Income)	392,527
Contributions	(159,195)
Total Activity in FY 2024	154,000
Net Pension Liability as of June 30, 2024	\$947,934

Supplemental Information

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

\$159,195

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$103,020
2026	282,728
2027	116,490
2028	71,013
2029	45,802
Thereafter	29,547
Total	\$648,600

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,072,988	\$947,934	\$45,231

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$970,682 Proportionate Share: 0.0008493

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$953,847	\$1,072,582

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$372,127	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	230,793	0
Change of Assumptions	156,965	1,868
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,634	14,985
Total	\$764,519	\$16,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$448,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,581)
Total	\$446,605

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

Net Pension Liability as of June 30, 2023	\$953,847
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,690
- Net Difference Between Projected and Actual Investment	(160,204)
- Change of Assumptions	(45,521)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,675)
Pension Expense/(Income)	446,605
Contributions	(180,160)
Total Activity in FY 2024	118,735
Net Pension Liability as of June 30, 2024	\$1,072,582

Supplemental Information

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

\$180,160

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$119,351
2026	322,619
2027	134,412
2028	83,297
2029	53,888
Thereafter	34,099
Total	\$747,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,345,575	\$1,072,582	\$51,179

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$939,554 Proportionate Share: 0.0008221

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$903,650	\$1,038,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360,209	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	223,401	0
Change of Assumptions	151,938	1,808
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,619	16,533
Total	\$737,167	\$18,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$433,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,849)
Total	\$430,983

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

Net Pension Liability as of June 30, 2023	\$903,650
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,161
- Net Difference Between Projected and Actual Investment	(147,020)
- Change of Assumptions	(39,930)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(302)
Pension Expense/(Income)	430,983
Contributions	(174,310)
Total Activity in FY 2024	134,582
Net Pension Liability as of June 30, 2024	\$1,038,232

Supplemental Information

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

\$174,310

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$114,206
2026	311,063
2027	128,925
2028	79,715
2029	51,876
Thereafter	33,041
Total	\$718,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,270,455	\$1,038,232	\$49,540

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$758,952 Proportionate Share: 0.0006641

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$675,407	\$838,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$290,980	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	180,466	0
Change of Assumptions	122,737	1,461
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,848	5,140
Total	\$597,031	\$6,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(424)
Total	\$350,030

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

Net Pension Liability as of June 30, 2023	\$675,407
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,455
- Net Difference Between Projected and Actual Investment	(96,394)
- Change of Assumptions	(20,779)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	900
Pension Expense/(Income)	350,030
Contributions	(140,926)
Total Activity in FY 2024	163,286
Net Pension Liability as of June 30, 2024	\$838,693

Supplemental Information

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

\$140,926

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$93,608
2026	252,547
2027	105,363
2028	65,925
2029	44,404
Thereafter	28,583
Total	\$590,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,834,094	\$838,693	\$40,019

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$769,401 Proportionate Share: 0.0006732

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$703,784	\$850,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$294,967	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	182,938	0
Change of Assumptions	124,419	1,481
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,877	4,097
Total	\$606,201	\$5,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$355,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99
Total	\$355,355

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

Net Pension Liability as of June 30, 2023	\$703,784
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,177
- Net Difference Between Projected and Actual Investment	(105,554)
- Change of Assumptions	(25,086)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(731)
Pension Expense/(Income)	355,355
Contributions	(142,760)
Total Activity in FY 2024	146,401
Net Pension Liability as of June 30, 2024	\$850,185

Supplemental Information

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

\$142,760

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$95,502
2026	256,746
2027	107,537
2028	67,392
2029	44,960
Thereafter	28,486
Total	\$600,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,859,227	\$850,185	\$40,567

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$827,832 Proportionate Share: 0.0007243

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$738,410	\$914,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$317,357	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	196,825	0
Change of Assumptions	133,863	1,593
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,460	1,612
Total	\$654,505	\$3,205

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	936
Total	\$383,158

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

Net Pension Liability as of June 30, 2023	\$738,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,261
- Net Difference Between Projected and Actual Investment	(105,861)
- Change of Assumptions	(23,036)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(394)
Pension Expense/(Income)	383,158
Contributions	(153,818)
Total Activity in FY 2024	176,310
Net Pension Liability as of June 30, 2024	\$914,720

Supplemental Information

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

\$153,818

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$104,170
2026	277,015
2027	116,493
2028	73,309
2029	48,912
Thereafter	31,401
Total	\$651,300

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,000,353	\$914,720	\$43,646

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,393,092 Proportionate Share: 0.0038439

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,528,652	\$4,854,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,684,232	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,044,559	0
Change of Assumptions	710,418	8,455
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,189	6,907
Total	\$3,486,398	\$15,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,028,474
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,785
Total	\$2,039,259

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

Net Pension Liability as of June 30, 2023	\$3,528,652
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	532,105
- Net Difference Between Projected and Actual Investment	(401,892)
- Change of Assumptions	(40,200)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,739
Pension Expense/(Income)	2,039,259
Contributions	(816,195)
Total Activity in FY 2024	1,325,816
Net Pension Liability as of June 30, 2024	\$4,854,468

Supplemental Information

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

\$816,195

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$555,757
2026	1,473,620
2027	622,863
2028	390,095
2029	260,346
Thereafter	168,355
Total	\$3,471,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,615,985	\$4,854,468	\$231,634

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$5,520,072 Proportionate Share: 0.0048300

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,803,453	\$6,099,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,116,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,312,526	0
Change of Assumptions	892,666	10,624
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,448	27,266
Total	\$4,352,939	\$37,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,548,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,732)
Total	\$2,547,119

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

Net Pension Liability as of June 30, 2023	\$4,803,453
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	547,941
- Net Difference Between Projected and Actual Investment	(656,486)
- Change of Assumptions	(128,243)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,910
Pension Expense/(Income)	2,547,119
Contributions	(1,025,879)
Total Activity in FY 2024	1,296,362
Net Pension Liability as of June 30, 2024	\$6,099,815

Supplemental Information

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

\$1,025,879

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$685,804
2026	1,838,669
2027	770,081
2028	486,882
2029	324,669
Thereafter	208,944
Total	\$4,315,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,339,371	\$6,099,815	\$291,056

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$345,501 Proportionate Share: 0.0003023

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$352,404	\$381,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,455	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,148	0
Change of Assumptions	55,870	665
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,252	2,921
Total	\$275,725	\$3,586

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	669
Total	\$160,196

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

Net Pension Liability as of June 30, 2023	\$352,404
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,393
- Net Difference Between Projected and Actual Investment	(62,308)
- Change of Assumptions	(18,914)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,791)
Pension Expense/(Income)	160,196
Contributions	(64,205)
Total Activity in FY 2024	29,371
Net Pension Liability as of June 30, 2024	\$381,775

Supplemental Information

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

\$64,205

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$43,606
2026	116,071
2027	49,032
2028	30,892
2029	19,897
Thereafter	12,641
Total	\$272,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$834,884	\$381,775	\$18,217

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$77,507 Proportionate Share: 0.0000678

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$95,067	\$85,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,707	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	18,424	0
Change of Assumptions	12,531	149
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	893	5,937
Total	\$61,555	\$6,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,146)
Total	\$34,633

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

Net Pension Liability as of June 30, 2023	\$95,067
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,334)
- Net Difference Between Projected and Actual Investment	(20,546)
- Change of Assumptions	(7,613)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83)
Pension Expense/(Income)	34,633
Contributions	(14,499)
Total Activity in FY 2024	(9,442)
Net Pension Liability as of June 30, 2024	\$85,625

Supplemental Information

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

\$14,499

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,483
2026	24,753
2027	9,756
2028	5,864
2029	3,848
Thereafter	2,765
Total	\$55,469

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$187,248	\$85,625	\$4,086

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$12,924,792 Proportionate Share: 0.0113089

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,524,436	\$14,282,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,955,075	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,073,133	0
Change of Assumptions	2,090,076	24,874
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,906	57,602
Total	\$10,162,190	\$82,476

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,967,847
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(573)
Total	\$5,967,274

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

Net Pension Liability as of June 30, 2023	\$11,524,436
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,192,272
- Net Difference Between Projected and Actual Investment	(1,650,918)
- Change of Assumptions	(358,673)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,279
Pension Expense/(Income)	5,967,274
Contributions	(2,398,641)
Total Activity in FY 2024	2,757,593
Net Pension Liability as of June 30, 2024	\$14,282,029

Supplemental Information

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

\$2,398,641

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,606,328
2026	4,311,902
2027	1,810,492
2028	1,128,608
2029	743,310
Thereafter	479,074
Total	\$10,079,714

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,232,631	\$14,282,029	\$681,476

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$15,296,640 Proportionate Share: 0.0133843

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$14,234,466	\$16,903,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,864,426	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,637,111	0
Change of Assumptions	2,473,645	29,439
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,902	63,669
Total	\$12,051,084	\$93,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,063,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,470
Total	\$7,068,531

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

Net Pension Liability as of June 30, 2023	\$14,234,466
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,216,782
- Net Difference Between Projected and Actual Investment	(2,197,824)
- Change of Assumptions	(549,655)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,827)
Pension Expense/(Income)	7,068,531
Contributions	(2,840,417)
Total Activity in FY 2024	2,668,590
Net Pension Liability as of June 30, 2024	\$16,903,056

Supplemental Information

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

\$2,840,417

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,908,510
2026	5,110,202
2027	2,149,296
2028	1,343,519
2029	882,110
Thereafter	564,339
Total	\$11,957,976

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,964,418	\$16,903,056	\$806,540

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,858,937 Proportionate Share: 0.0016265

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,687,647	\$2,054,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$712,663	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	441,993	0
Change of Assumptions	300,605	3,577
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,244	7,783
Total	\$1,467,505	\$11,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$858,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,359
Total	\$861,683

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

Net Pension Liability as of June 30, 2023	\$1,687,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,635
- Net Difference Between Projected and Actual Investment	(249,801)
- Change of Assumptions	(57,926)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,378)
Pension Expense/(Income)	861,683
Contributions	(344,750)
Total Activity in FY 2024	366,463
Net Pension Liability as of June 30, 2024	\$2,054,110

Supplemental Information

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

\$344,750

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$232,114
2026	621,523
2027	261,203
2028	163,732
2029	107,743
Thereafter	69,830
Total	\$1,456,145

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,492,026	\$2,054,110	\$98,013

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$751,167 Proportionate Share: 0.0006573

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$658,709	\$830,105

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$288,001	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	178,618	0
Change of Assumptions	121,480	1,446
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,583	23,392
Total	\$595,682	\$24,838

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$346,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,215)
Total	\$341,650

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-FIRE DEPT - 7720200

Net Pension Liability as of June 30, 2023	\$658,709
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,929
- Net Difference Between Projected and Actual Investment	(91,397)
- Change of Assumptions	(18,509)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,152
Pension Expense/(Income)	341,650
Contributions	(139,429)
Total Activity in FY 2024	171,396
Net Pension Liability as of June 30, 2024	\$830,105

Supplemental Information

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

\$139,429

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$88,202
2026	245,570
2027	101,986
2028	65,121
2029	42,125
Thereafter	27,840
Total	\$570,844

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,815,314	\$830,105	\$39,609

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$971,500 Proportionate Share: 0.0008500

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$932,437	\$1,073,466

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$372,434	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	230,983	0
Change of Assumptions	157,094	1,870
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,538	8,736
Total	\$766,049	\$10,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$448,556
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,171)
Total	\$447,385

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

Net Pension Liability as of June 30, 2023	\$932,437
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,987
- Net Difference Between Projected and Actual Investment	(151,238)
- Change of Assumptions	(40,891)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,043)
Pension Expense/(Income)	447,385
Contributions	(180,171)
Total Activity in FY 2024	141,029
Net Pension Liability as of June 30, 2024	\$1,073,466

Supplemental Information

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

\$180,171

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$120,364
2026	323,607
2027	135,340
2028	85,113
2029	55,632
Thereafter	35,387
Total	\$755,443

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,347,508	\$1,073,466	\$51,221

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$2,135,476 Proportionate Share: 0.0018685

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,971,619	\$2,359,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$818,697	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	507,755	0
Change of Assumptions	345,330	4,110
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,322	8,236
Total	\$1,696,104	\$12,346

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$986,031
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,735
Total	\$989,766

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

Net Pension Liability as of June 30, 2023	\$1,971,619
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174,950
- Net Difference Between Projected and Actual Investment	(300,443)
- Change of Assumptions	(73,460)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,625)
Pension Expense/(Income)	989,766
Contributions	(396,075)
Total Activity in FY 2024	388,113
Net Pension Liability as of June 30, 2024	\$2,359,732

Supplemental Information

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

\$396,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$269,852
2026	716,739
2027	303,529
2028	189,495
2029	124,611
Thereafter	79,532
Total	\$1,683,758

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,160,376	\$2,359,732	\$112,596

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,239,243 Proportionate Share: 0.0010843

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,179,222	\$1,369,364

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$475,094	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	294,653	0
Change of Assumptions	200,397	2,385
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,511	6,941
Total	\$989,655	\$9,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$572,199
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,244
Total	\$575,443

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

Net Pension Liability as of June 30, 2023	\$1,179,222
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,071
- Net Difference Between Projected and Actual Investment	(188,729)
- Change of Assumptions	(50,007)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,697)
Pension Expense/(Income)	575,443
Contributions	(229,939)
Total Activity in FY 2024	190,142
Net Pension Liability as of June 30, 2024	\$1,369,364

Supplemental Information

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

\$229,939

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$157,535
2026	416,558
2027	176,725
2028	109,940
2029	73,275
Thereafter	46,296
Total	\$980,329

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,994,592	\$1,369,364	\$65,340

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,478,998 Proportionate Share: 0.0030441

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,297,335	\$3,844,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,333,794	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	827,218	0
Change of Assumptions	562,601	6,695
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,841	16,154
Total	\$2,739,454	\$22,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,606,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,331
Total	\$1,607,740

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

Net Pension Liability as of June 30, 2023	\$3,297,335
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257,193
- Net Difference Between Projected and Actual Investment	(524,412)
- Change of Assumptions	(137,605)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,090)
Pension Expense/(Income)	1,607,740
Contributions	(645,762)
Total Activity in FY 2024	547,064
Net Pension Liability as of June 30, 2024	\$3,844,399

Supplemental Information

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

\$645,762

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$432,918
2026	1,161,695
2027	487,312
2028	303,509
2029	202,528
Thereafter	128,643
Total	\$2,716,605

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,407,118	\$3,844,399	\$183,438

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,322,854 Proportionate Share: 0.0029074

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,000,558	\$3,671,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,273,898	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	790,070	0
Change of Assumptions	537,337	6,395
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,660	35,212
Total	\$2,603,965	\$41,607

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,534,271
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,943)
Total	\$1,527,328

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

Net Pension Liability as of June 30, 2023	\$3,000,558
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	294,197
- Net Difference Between Projected and Actual Investment	(439,907)
- Change of Assumptions	(100,149)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,867
Pension Expense/(Income)	1,527,328
Contributions	(617,133)
Total Activity in FY 2024	671,203
Net Pension Liability as of June 30, 2024	\$3,671,761

Supplemental Information

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

\$617,133

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$406,729
2026	1,102,636
2027	458,689
2028	284,596
2029	187,741
Thereafter	121,967
Total	\$2,562,358

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,029,583	\$3,671,761	\$175,200

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$321,569 Proportionate Share: 0.0002814

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$286,841	\$355,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,297	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	76,469	0
Change of Assumptions	52,007	619
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,095	622
Total	\$252,868	\$1,241

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,498
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	859
Total	\$149,357

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

Net Pension Liability as of June 30, 2023	\$286,841
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,642
- Net Difference Between Projected and Actual Investment	(41,112)
- Change of Assumptions	(8,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(676)
Pension Expense/(Income)	149,357
Contributions	(59,729)
Total Activity in FY 2024	68,540
Net Pension Liability as of June 30, 2024	\$355,381

Supplemental Information

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

\$59,729

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$40,126
2026	107,449
2027	45,078
2028	28,093
2029	18,778
Thereafter	12,103
Total	\$251,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$777,163	\$355,381	\$16,957

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$115,397 Proportionate Share: 0.0001010

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$83,389	\$127,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,446	0
Change of Assumptions	18,667	222
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,022	489
Total	\$94,389	\$711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	501
Total	\$53,800

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

Net Pension Liability as of June 30, 2023	\$83,389
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,027
- Net Difference Between Projected and Actual Investment	(6,736)
- Change of Assumptions	906
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	542
Pension Expense/(Income)	53,800
Contributions	(21,375)
Total Activity in FY 2024	44,164
Net Pension Liability as of June 30, 2024	\$127,553

Supplemental Information

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

\$21,375

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,931
2026	39,098
2027	16,783
2028	10,813
2029	7,314
Thereafter	4,739
Total	\$93,678

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$278,939	\$127,553	\$6,086

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,205,805 Proportionate Share: 0.0010551

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,182,193	\$1,332,488

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462,300	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	286,718	0
Change of Assumptions	195,000	2,321
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,374	5,176
Total	\$959,392	\$7,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$556,789
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,035
Total	\$559,824

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

Net Pension Liability as of June 30, 2023	\$1,182,193
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,307
- Net Difference Between Projected and Actual Investment	(197,882)
- Change of Assumptions	(55,965)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,118)
Pension Expense/(Income)	559,824
Contributions	(223,871)
Total Activity in FY 2024	150,295
Net Pension Liability as of June 30, 2024	\$1,332,488

Supplemental Information

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

\$223,871

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$152,658
2026	405,526
2027	171,667
2028	106,772
2029	70,377
Thereafter	44,895
Total	\$951,895

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,913,948	\$1,332,488	\$63,580

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$834,011 Proportionate Share: 0.0007297

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$691,183	\$921,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$319,723	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	198,292	0
Change of Assumptions	134,861	1,605
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,605	7,214
Total	\$662,481	\$8,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$385,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,126
Total	\$386,198

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

Net Pension Liability as of June 30, 2023	\$691,183
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,047
- Net Difference Between Projected and Actual Investment	(85,035)
- Change of Assumptions	(12,117)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,004
Pension Expense/(Income)	386,198
Contributions	(154,741)
Total Activity in FY 2024	230,356
Net Pension Liability as of June 30, 2024	\$921,539

Supplemental Information

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

\$154,741

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$104,463
2026	279,095
2027	117,506
2028	73,057
2029	48,585
Thereafter	30,956
Total	\$653,662

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,015,267	\$921,539	\$43,972

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$6,980,459 Proportionate Share: 0.0061078

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,540,634	\$7,713,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,676,176	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,659,762	0
Change of Assumptions	1,128,825	13,434
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,967	13,143
Total	\$5,536,730	\$26,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,223,162
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,477
Total	\$3,235,639

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

Net Pension Liability as of June 30, 2023	\$5,540,634
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	867,124
- Net Difference Between Projected and Actual Investment	(611,432)
- Change of Assumptions	(49,942)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,129
Pension Expense/(Income)	3,235,639
Contributions	(1,299,601)
Total Activity in FY 2024	2,172,917
Net Pension Liability as of June 30, 2024	\$7,713,551

Supplemental Information

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

\$1,299,601

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$879,494
2026	2,341,203
2027	988,397
2028	618,307
2029	414,342
Thereafter	268,410
Total	\$5,510,153

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,868,366	\$7,713,551	\$368,057

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$7,289,492 Proportionate Share: 0.0063782

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,059,713	\$8,055,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,794,654	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,733,241	0
Change of Assumptions	1,178,799	14,029
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,716	2,167
Total	\$5,779,410	\$16,196

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,365,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,773
Total	\$3,379,628

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

Net Pension Liability as of June 30, 2023	\$6,059,713
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	816,119
- Net Difference Between Projected and Actual Investment	(750,732)
- Change of Assumptions	(109,738)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,078
Pension Expense/(Income)	3,379,628
Contributions	(1,356,028)
Total Activity in FY 2024	1,995,327
Net Pension Liability as of June 30, 2024	\$8,055,040

Supplemental Information

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

\$1,356,028

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$920,695
2026	2,447,022
2027	1,034,001
2028	648,788
2029	433,600
Thereafter	279,108
Total	\$5,763,214

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,615,150	\$8,055,040	\$384,351

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,224,150 Proportionate Share: 0.0010711

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,133,738	\$1,352,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$469,310	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	291,066	0
Change of Assumptions	197,957	2,356
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,445	5,918
Total	\$972,778	\$8,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$565,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	335
Total	\$565,568

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

Net Pension Liability as of June 30, 2023	\$1,133,738
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,137
- Net Difference Between Projected and Actual Investment	(173,671)
- Change of Assumptions	(42,852)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,108)
Pension Expense/(Income)	565,568
Contributions	(227,118)
Total Activity in FY 2024	218,956
Net Pension Liability as of June 30, 2024	\$1,352,694

Supplemental Information

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

\$227,118

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$154,104
2026	410,112
2027	172,703
2028	108,633
2029	72,997
Thereafter	45,955
Total	\$964,504

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,958,137	\$1,352,694	\$64,545

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,466,239 Proportionate Share: 0.0012829

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,353,273	\$1,620,177

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$562,112	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	348,621	0
Change of Assumptions	237,102	2,822
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,911	4,582
Total	\$1,156,746	\$7,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$677,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	258
Total	\$677,260

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

Net Pension Liability as of June 30, 2023	\$1,353,273
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,259
- Net Difference Between Projected and Actual Investment	(206,107)
- Change of Assumptions	(50,347)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,119)
Pension Expense/(Income)	677,260
Contributions	(272,042)
Total Activity in FY 2024	266,904
Net Pension Liability as of June 30, 2024	\$1,620,177

Supplemental Information

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

\$272,042

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$183,612
2026	490,213
2027	205,810
2028	129,110
2029	85,739
Thereafter	54,858
Total	\$1,149,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,543,080	\$1,620,177	\$77,308

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$154,500 Proportionate Share: 0.0001352

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$83,696	\$170,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,239	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	36,740	0
Change of Assumptions	24,987	297
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,517	15,358
Total	\$125,483	\$15,655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,347
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,597)
Total	\$66,750

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

Net Pension Liability as of June 30, 2023	\$83,696
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,912
- Net Difference Between Projected and Actual Investment	2,432
- Change of Assumptions	7,087
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,534
Pension Expense/(Income)	66,750
Contributions	(28,667)
Total Activity in FY 2024	87,048
Net Pension Liability as of June 30, 2024	\$170,744

Supplemental Information

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

\$28,667

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,954
2026	47,424
2027	17,898
2028	13,670
2029	9,521
Thereafter	6,361
Total	\$109,828

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$373,392	\$170,744	\$8,147

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,034,739 Proportionate Share: 0.0026553

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,680,935	\$3,353,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,163,439	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	721,563	0
Change of Assumptions	490,744	5,840
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,052	11,204
Total	\$2,399,798	\$17,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,401,235
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,586
Total	\$1,402,821

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

Net Pension Liability as of June 30, 2023	\$2,680,935
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288,096
- Net Difference Between Projected and Actual Investment	(377,395)
- Change of Assumptions	(78,963)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,112
Pension Expense/(Income)	1,402,821
Contributions	(563,223)
Total Activity in FY 2024	672,448
Net Pension Liability as of June 30, 2024	\$3,353,383

Supplemental Information

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

\$563,223

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$378,736
2026	1,014,338
2027	427,271
2028	268,505
2029	179,382
Thereafter	114,522
Total	\$2,382,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,333,340	\$3,353,383	\$160,009

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,251,049 Proportionate Share: 0.0028446

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,076,673	\$3,592,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,246,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	773,005	0
Change of Assumptions	525,730	6,257
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,449	25,116
Total	\$2,574,566	\$31,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,501,131
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,586)
Total	\$1,498,545

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

Net Pension Liability as of June 30, 2023	\$3,076,673
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	241,828
- Net Difference Between Projected and Actual Investment	(488,172)
- Change of Assumptions	(127,628)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,722)
Pension Expense/(Income)	1,498,545
Contributions	(603,074)
Total Activity in FY 2024	515,777
Net Pension Liability as of June 30, 2024	\$3,592,450

Supplemental Information

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

\$603,074

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$403,346
2026	1,084,088
2027	455,065
2028	286,942
2029	192,312
Thereafter	121,440
Total	\$2,543,193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,856,144	\$3,592,450	\$171,416

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,206,556 Proportionate Share: 0.0036807

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,835,059	\$4,648,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,612,725	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,000,210	0
Change of Assumptions	680,256	8,096
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,304	9,538
Total	\$3,326,495	\$17,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,942,351
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,336
Total	\$1,949,687

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

Net Pension Liability as of June 30, 2023	\$3,835,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	360,554
- Net Difference Between Projected and Actual Investment	(571,842)
- Change of Assumptions	(134,448)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,618)
Pension Expense/(Income)	1,949,687
Contributions	(781,030)
Total Activity in FY 2024	813,303
Net Pension Liability as of June 30, 2024	\$4,648,362

Supplemental Information

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

\$781,030

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$528,736
2026	1,409,952
2027	595,047
2028	370,924
2029	246,910
Thereafter	157,292
Total	\$3,308,861

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,165,263	\$4,648,362	\$221,799

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,346,993 Proportionate Share: 0.0038035

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,591,552	\$4,803,447

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,666,531	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,033,581	0
Change of Assumptions	702,951	8,366
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,530	36,247
Total	\$3,433,593	\$44,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,007,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	882
Total	\$2,008,036

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

Net Pension Liability as of June 30, 2023	\$3,591,552
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	493,867
- Net Difference Between Projected and Actual Investment	(438,653)
- Change of Assumptions	(60,808)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,419
Pension Expense/(Income)	2,008,036
Contributions	(806,966)
Total Activity in FY 2024	1,211,895
Net Pension Liability as of June 30, 2024	\$4,803,447

Supplemental Information

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

\$806,966

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$540,326
2026	1,450,466
2027	608,473
2028	377,817
2029	249,276
Thereafter	162,622
Total	\$3,388,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,504,409	\$4,803,447	\$229,199

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,251,537 Proportionate Share: 0.0010951

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,028,324	\$1,383,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$479,826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	297,588	0
Change of Assumptions	202,393	2,409
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,910	2,275
Total	\$992,717	\$4,684

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$577,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,405
Total	\$579,303

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

Net Pension Liability as of June 30, 2023	\$1,028,324
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,071
- Net Difference Between Projected and Actual Investment	(123,938)
- Change of Assumptions	(16,298)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,069
Pension Expense/(Income)	579,303
Contributions	(232,527)
Total Activity in FY 2024	354,680
Net Pension Liability as of June 30, 2024	\$1,383,004

Supplemental Information

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

\$232,527

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$157,402
2026	419,477
2027	176,903
2028	111,503
2029	74,332
Thereafter	48,416
Total	\$988,033

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,024,419	\$1,383,004	\$65,991

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$603,741 Proportionate Share: 0.0005283

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$535,982	\$667,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,478	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	143,563	0
Change of Assumptions	97,639	1,162
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,048	12
Total	\$477,728	\$1,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$278,790
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,063
Total	\$279,853

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

Net Pension Liability as of June 30, 2023	\$535,982
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,477
- Net Difference Between Projected and Actual Investment	(76,145)
- Change of Assumptions	(16,254)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(679)
Pension Expense/(Income)	279,853
Contributions	(112,043)
Total Activity in FY 2024	131,209
Net Pension Liability as of June 30, 2024	\$667,191

Supplemental Information

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

\$112,043

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$76,202
2026	202,620
2027	85,546
2028	53,646
2029	35,662
Thereafter	22,878
Total	\$476,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,459,045	\$667,191	\$31,835

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$511,543 Proportionate Share: 0.0004476

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$350,970	\$565,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,119	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	121,633	0
Change of Assumptions	82,724	984
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,945	2,561
Total	\$407,421	\$3,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,204
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93
Total	\$236,297

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

Net Pension Liability as of June 30, 2023	\$350,970
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,525
- Net Difference Between Projected and Actual Investment	(22,235)
- Change of Assumptions	7,923
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,015
Pension Expense/(Income)	236,297
Contributions	(94,220)
Total Activity in FY 2024	214,305
Net Pension Liability as of June 30, 2024	\$565,275

Supplemental Information

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

\$94,220

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$63,930
2026	171,224
2027	72,280
2028	45,794
2029	30,553
Thereafter	20,095
Total	\$403,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,236,170	\$565,275	\$26,972

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$203,655 Proportionate Share: 0.0001782

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$235,414	\$225,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,080	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	48,425	0
Change of Assumptions	32,934	392
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,182	15,180
Total	\$161,621	\$15,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,935)
Total	\$91,103

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

Net Pension Liability as of June 30, 2023	\$235,414
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,216
- Net Difference Between Projected and Actual Investment	(48,075)
- Change of Assumptions	(16,971)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	212
Pension Expense/(Income)	91,103
Contributions	(37,850)
Total Activity in FY 2024	(10,365)
Net Pension Liability as of June 30, 2024	\$225,049

Supplemental Information

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

\$37,850

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$22,771
2026	65,456
2027	26,004
2028	16,077
2029	9,899
Thereafter	5,842
Total	\$146,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$492,148	\$225,049	\$10,738

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$2,535,976 Proportionate Share: 0.0022189

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,308,760	\$2,802,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$972,227	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	602,974	0
Change of Assumptions	410,090	4,880
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,210	2,309
Total	\$1,999,501	\$7,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,170,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,169
Total	\$1,174,110

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

Net Pension Liability as of June 30, 2023	\$2,308,760
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	218,403
- Net Difference Between Projected and Actual Investment	(343,423)
- Change of Assumptions	(80,379)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,660)
Pension Expense/(Income)	1,174,110
Contributions	(470,558)
Total Activity in FY 2024	493,493
Net Pension Liability as of June 30, 2024	\$2,802,253

Supplemental Information

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

\$470,558

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$317,855
2026	849,076
2027	357,421
2028	223,855
2029	149,182
Thereafter	94,923
Total	\$1,992,312

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,128,101	\$2,802,253	\$133,711

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,654,807 Proportionate Share: 0.0031979

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,499,763	\$4,038,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,401,183	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	869,012	0
Change of Assumptions	591,026	7,034
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,634	24,017
Total	\$3,000,855	\$31,051

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,687,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,143
Total	\$1,712,714

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

Net Pension Liability as of June 30, 2023	\$3,499,763
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258,488
- Net Difference Between Projected and Actual Investment	(565,597)
- Change of Assumptions	(152,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,742)
Pension Expense/(Income)	1,712,714
Contributions	(677,898)
Total Activity in FY 2024	538,870
Net Pension Liability as of June 30, 2024	\$4,038,633

Supplemental Information

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

\$677,898

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$479,053
2026	1,245,399
2027	535,189
2028	335,659
2029	229,801
Thereafter	144,703
Total	\$2,969,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,831,878	\$4,038,633	\$192,706

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,163,934 Proportionate Share: 0.0036434

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,660,496	\$4,601,256

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,596,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	990,074	0
Change of Assumptions	673,362	8,014
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,334	31,947
Total	\$3,317,152	\$39,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,922,667
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,501
Total	\$1,927,168

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

Net Pension Liability as of June 30, 2023	\$3,660,496
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	401,207
- Net Difference Between Projected and Actual Investment	(510,422)
- Change of Assumptions	(104,545)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(140)
Pension Expense/(Income)	1,927,168
Contributions	(772,508)
Total Activity in FY 2024	940,760
Net Pension Liability as of June 30, 2024	\$4,601,256

Supplemental Information

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

\$772,508

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$523,085
2026	1,394,719
2027	587,733
2028	367,600
2029	248,818
Thereafter	155,236
Total	\$3,277,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,062,249	\$4,601,256	\$219,552

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$2,062,950 Proportionate Share: 0.0018050

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,819,696	\$2,279,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$790,874	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	490,499	0
Change of Assumptions	333,594	3,970
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,327	7,730
Total	\$1,641,294	\$11,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$952,521
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,071
Total	\$955,592

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

Net Pension Liability as of June 30, 2023	\$1,819,696
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196,732
- Net Difference Between Projected and Actual Investment	(255,424)
- Change of Assumptions	(53,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(722)
Pension Expense/(Income)	955,592
Contributions	(383,233)
Total Activity in FY 2024	459,842
Net Pension Liability as of June 30, 2024	\$2,279,538

Supplemental Information

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

\$383,233

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$257,879
2026	691,258
2027	292,452
2028	185,173
2029	123,444
Thereafter	79,388
Total	\$1,629,594

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,985,003	\$2,279,538	\$108,770

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$9,874,118 Proportionate Share: 0.0086397

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,834,281	\$10,911,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,785,546	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,347,792	0
Change of Assumptions	1,596,762	19,003
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,948	46,648
Total	\$7,892,048	\$65,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,559,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,990
Total	\$4,584,267

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

Net Pension Liability as of June 30, 2023	\$8,834,281
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	901,097
- Net Difference Between Projected and Actual Investment	(1,273,521)
- Change of Assumptions	(280,309)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,590)
Pension Expense/(Income)	4,584,267
Contributions	(1,832,133)
Total Activity in FY 2024	2,076,811
Net Pension Liability as of June 30, 2024	\$10,911,092

Supplemental Information

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

\$1,832,133

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,250,866
2026	3,312,378
2027	1,401,955
2028	894,204
2029	593,594
Thereafter	373,400
Total	\$7,826,397

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,860,903	\$10,911,092	\$520,629

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$11,423,005 Proportionate Share: 0.0099949

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,739,468	\$12,622,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,379,337	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,716,060	0
Change of Assumptions	1,847,226	21,984
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,013	18,799
Total	\$9,077,636	\$40,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,274,432
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,367
Total	\$5,302,799

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

Net Pension Liability as of June 30, 2023	\$9,739,468
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,199,338
- Net Difference Between Projected and Actual Investment	(1,276,304)
- Change of Assumptions	(223,209)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,573)
Pension Expense/(Income)	5,302,799
Contributions	(2,114,942)
Total Activity in FY 2024	2,883,109
Net Pension Liability as of June 30, 2024	\$12,622,577

Supplemental Information

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

\$2,114,942

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,447,182
2026	3,834,713
2027	1,622,346
2028	1,023,472
2029	674,234
Thereafter	434,906
Total	\$9,036,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,603,659	\$12,622,577	\$602,294

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,032,331 Proportionate Share: 0.0009033

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$926,905	\$1,140,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$395,787	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	245,467	0
Change of Assumptions	166,945	1,987
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,334	14,050
Total	\$811,533	\$16,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$476,683
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,969)
Total	\$474,714

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

Net Pension Liability as of June 30, 2023	\$926,905
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,147
- Net Difference Between Projected and Actual Investment	(134,486)
- Change of Assumptions	(29,993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,242
Pension Expense/(Income)	474,714
Contributions	(191,750)
Total Activity in FY 2024	213,874
Net Pension Liability as of June 30, 2024	\$1,140,779

Supplemental Information

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

\$191,750

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$126,446
2026	342,415
2027	142,231
2028	88,772
2029	58,312
Thereafter	37,320
Total	\$795,496

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,494,711	\$1,140,779	\$54,433

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,117,165 Proportionate Share: 0.0009775

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$987,551	\$1,234,486

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$428,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	265,630	0
Change of Assumptions	180,659	2,150
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,309	8,198
Total	\$879,897	\$10,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$515,839
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(767)
Total	\$515,072

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

Net Pension Liability as of June 30, 2023	\$987,551
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,858
- Net Difference Between Projected and Actual Investment	(139,183)
- Change of Assumptions	(29,198)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,783
Pension Expense/(Income)	515,072
Contributions	(207,397)
Total Activity in FY 2024	246,935
Net Pension Liability as of June 30, 2024	\$1,234,486

Supplemental Information

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

\$207,397

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$138,161
2026	371,915
2027	155,195
2028	97,697
2029	64,632
Thereafter	41,949
Total	\$869,549

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,699,635	\$1,234,486	\$58,904

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$20,657,543 Proportionate Share: 0.0180750

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$18,955,247	\$22,826,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,919,690	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,911,784	0
Change of Assumptions	3,340,565	39,756
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,041	25,540
Total	\$16,276,080	\$65,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,538,401
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,278
Total	\$9,547,679

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

Net Pension Liability as of June 30, 2023	\$18,955,247
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,730,680
- Net Difference Between Projected and Actual Investment	(2,858,275)
- Change of Assumptions	(685,950)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,855)
Pension Expense/(Income)	9,547,679
Contributions	(3,832,577)
Total Activity in FY 2024	3,871,702
Net Pension Liability as of June 30, 2024	\$22,826,949

Supplemental Information

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

\$3,832,577

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,587,579
2026	6,915,269
2027	2,908,921
2028	1,820,925
2029	1,209,636
Thereafter	768,454
Total	\$16,210,784

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,919,073	\$22,826,949	\$1,089,202

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$20,724,835 Proportionate Share: 0.0181338

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$19,208,077	\$22,901,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,945,454	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,927,762	0
Change of Assumptions	3,351,432	39,885
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,808	57,389
Total	\$16,273,456	\$97,274

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,569,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,591)
Total	\$9,564,840

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

Net Pension Liability as of June 30, 2023	\$19,208,077
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,673,894
- Net Difference Between Projected and Actual Investment	(2,945,935)
- Change of Assumptions	(728,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,356)
Pension Expense/(Income)	9,564,840
Contributions	(3,844,924)
Total Activity in FY 2024	3,693,130
Net Pension Liability as of June 30, 2024	\$22,901,207

Supplemental Information

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

\$3,844,924

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,577,305
2026	6,919,387
2027	2,900,311
2028	1,812,453
2029	1,200,046
Thereafter	766,680
Total	\$16,176,182

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,081,465	\$22,901,207	\$1,092,745

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$40,598,272 Proportionate Share: 0.0355227

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$33,681,849	\$44,861,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,564,524	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	9,653,102	0
Change of Assumptions	6,565,195	78,132
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	223,805	106,972
Total	\$32,006,626	\$185,104

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,745,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,861
Total	\$18,772,630

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

Net Pension Liability as of June 30, 2023	\$33,681,849
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,567,184
- Net Difference Between Projected and Actual Investment	(4,153,626)
- Change of Assumptions	(597,066)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,099
Pension Expense/(Income)	18,772,630
Contributions	(7,537,391)
Total Activity in FY 2024	11,179,830
Net Pension Liability as of June 30, 2024	\$44,861,679

Supplemental Information

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

\$7,537,391

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,081,943
2026	13,573,438
2027	5,703,617
2028	3,567,409
2029	2,364,561
Thereafter	1,530,554
Total	\$31,821,522

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,105,685	\$44,861,679	\$2,140,603

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$28,216,478 Proportionate Share: 0.0246889

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$24,611,232	\$31,179,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,817,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	6,709,075	0
Change of Assumptions	4,562,926	54,303
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,285	54,507
Total	\$22,212,903	\$108,810

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,028,638
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,876
Total	\$13,047,514

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

Net Pension Liability as of June 30, 2023	\$24,611,232
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,781,892
- Net Difference Between Projected and Actual Investment	(3,379,462)
- Change of Assumptions	(667,730)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,390
Pension Expense/(Income)	13,047,514
Contributions	(5,240,181)
Total Activity in FY 2024	6,568,423
Net Pension Liability as of June 30, 2024	\$31,179,655

Supplemental Information

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

\$5,240,181

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$3,539,558
2026	9,437,587
2027	3,965,052
2028	2,470,167
2029	1,635,198
Thereafter	1,056,531
Total	\$22,104,093

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,185,173	\$31,179,655	\$1,487,756

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$2,191,726 Proportionate Share: 0.0019177

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,072,423	\$2,421,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$840,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	521,125	0
Change of Assumptions	354,423	4,218
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,316	19,250
Total	\$1,736,118	\$23,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,011,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	840
Total	\$1,012,834

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

Net Pension Liability as of June 30, 2023	\$2,072,423
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	163,594
- Net Difference Between Projected and Actual Investment	(328,394)
- Change of Assumptions	(85,677)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,539)
Pension Expense/(Income)	1,012,834
Contributions	(407,374)
Total Activity in FY 2024	349,444
Net Pension Liability as of June 30, 2024	\$2,421,867

Supplemental Information

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

\$407,374

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$272,550
2026	731,710
2027	307,161
2028	194,045
2029	126,966
Thereafter	80,218
Total	\$1,712,650

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,296,255	\$2,421,867	\$115,561

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$2,710,156 Proportionate Share: 0.0023713

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,302,408	\$2,994,719

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,039,002	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	644,388	0
Change of Assumptions	438,256	5,216
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,816	10,826
Total	\$2,139,462	\$16,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,251,364
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,616
Total	\$1,253,980

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

Net Pension Liability as of June 30, 2023	\$2,302,408
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	287,251
- Net Difference Between Projected and Actual Investment	(299,406)
- Change of Assumptions	(51,213)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,753
Pension Expense/(Income)	1,253,980
Contributions	(504,054)
Total Activity in FY 2024	692,311
Net Pension Liability as of June 30, 2024	\$2,994,719

Supplemental Information

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

\$504,054

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$338,639
2026	906,408
2027	381,115
2028	238,113
2029	157,796
Thereafter	101,349
Total	\$2,123,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,548,996	\$2,994,719	\$142,895

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,314,237 Proportionate Share: 0.0037749

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,753,822	\$4,767,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,653,999	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,025,809	0
Change of Assumptions	697,665	8,303
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,855	19,549
Total	\$3,390,328	\$27,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,992,061
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(499)
Total	\$1,991,562

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

Net Pension Liability as of June 30, 2023	\$3,753,822
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	428,352
- Net Difference Between Projected and Actual Investment	(512,942)
- Change of Assumptions	(100,160)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,160
Pension Expense/(Income)	1,991,562
Contributions	(801,466)
Total Activity in FY 2024	1,013,506
Net Pension Liability as of June 30, 2024	\$4,767,328

Supplemental Information

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

\$801,466

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$535,350
2026	1,439,029
2027	602,763
2028	375,627
2029	249,332
Thereafter	160,375
Total	\$3,362,476

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,425,422	\$4,767,328	\$227,476

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,621,882 Proportionate Share: 0.0031691

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,408,179	\$4,002,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,388,564	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	861,186	0
Change of Assumptions	585,703	6,970
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,074	26,969
Total	\$2,841,527	\$33,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,672,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,245)
Total	\$1,668,128

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

Net Pension Liability as of June 30, 2023	\$3,408,179
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	275,771
- Net Difference Between Projected and Actual Investment	(535,881)
- Change of Assumptions	(138,091)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,661)
Pension Expense/(Income)	1,668,128
Contributions	(672,183)
Total Activity in FY 2024	594,083
Net Pension Liability as of June 30, 2024	\$4,002,262

Supplemental Information

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

\$672,183

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$446,118
2026	1,205,059
2027	502,696
2028	313,043
2029	208,017
Thereafter	132,655
Total	\$2,807,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,752,339	\$4,002,262	\$190,970

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$523,248 Proportionate Share: 0.0004578

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$633,406	\$578,156

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,588	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	124,405	0
Change of Assumptions	84,609	1,007
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,969	9,465
Total	\$415,571	\$10,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(269)
Total	\$241,318

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

Net Pension Liability as of June 30, 2023	\$633,406
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,223)
- Net Difference Between Projected and Actual Investment	(135,238)
- Change of Assumptions	(49,618)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,868)
Pension Expense/(Income)	241,318
Contributions	(96,621)
Total Activity in FY 2024	(55,250)
Net Pension Liability as of June 30, 2024	\$578,156

Supplemental Information

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

\$96,621

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$64,704
2026	174,474
2027	73,009
2028	45,385
2029	29,788
Thereafter	17,739
Total	\$405,099

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,264,340	\$578,156	\$27,587

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$9,825,071 Proportionate Share: 0.0085967

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,509,738	\$10,856,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,766,705	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,336,107	0
Change of Assumptions	1,588,815	18,908
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,935	296,655
Total	\$7,714,562	\$315,563

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,536,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,724)
Total	\$4,474,861

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

Net Pension Liability as of June 30, 2023	\$10,509,738
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	335,208
- Net Difference Between Projected and Actual Investment	(1,972,002)
- Change of Assumptions	(640,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,561)
Pension Expense/(Income)	4,474,861
Contributions	(1,824,905)
Total Activity in FY 2024	347,049
Net Pension Liability as of June 30, 2024	\$10,856,787

Supplemental Information

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

\$1,824,905

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,168,206
2026	3,226,171
2027	1,319,655
2028	810,164
2029	534,704
Thereafter	340,099
Total	\$7,398,999

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,742,146	\$10,856,787	\$518,038

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$10,103,668 Proportionate Share: 0.0088405

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,765,796	\$11,164,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,873,528	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,402,358	0
Change of Assumptions	1,633,874	19,445
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,626	210,289
Total	\$7,937,386	\$229,734

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,665,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,709)
Total	\$4,622,532

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

Net Pension Liability as of June 30, 2023	\$9,765,796
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	684,933
- Net Difference Between Projected and Actual Investment	(1,600,798)
- Change of Assumptions	(439,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,567
Pension Expense/(Income)	4,622,532
Contributions	(1,872,786)
Total Activity in FY 2024	1,398,887
Net Pension Liability as of June 30, 2024	\$11,164,683

Supplemental Information

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

\$1,872,786

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,218,512
2026	3,335,909
2027	1,376,420
2028	850,792
2029	567,638
Thereafter	358,381
Total	\$7,707,652

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,415,467	\$11,164,683	\$532,730

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$730,237 Proportionate Share: 0.0006389

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$560,159	\$806,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$279,939	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	173,618	0
Change of Assumptions	118,080	1,405
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,218	5,450
Total	\$577,855	\$6,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,155
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(167)
Total	\$336,988

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

Net Pension Liability as of June 30, 2023	\$560,159
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,043
- Net Difference Between Projected and Actual Investment	(56,000)
- Change of Assumptions	(1,141)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,648
Pension Expense/(Income)	336,988
Contributions	(135,829)
Total Activity in FY 2024	246,709
Net Pension Liability as of June 30, 2024	\$806,868

Supplemental Information

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

\$135,829

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$90,857
2026	243,737
2027	102,182
2028	63,952
2029	42,338
Thereafter	27,934
Total	\$571,000

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,764,498	\$806,868	\$38,500

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,344,351 Proportionate Share: 0.0038012

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,805,658	\$4,800,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,665,523	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,032,956	0
Change of Assumptions	702,526	8,361
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,858	15,505
Total	\$3,414,863	\$23,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,005,940
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,627
Total	\$2,007,567

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

Net Pension Liability as of June 30, 2023	\$3,805,658
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	422,952
- Net Difference Between Projected and Actual Investment	(527,044)
- Change of Assumptions	(106,259)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,028
Pension Expense/(Income)	2,007,567
Contributions	(806,360)
Total Activity in FY 2024	994,884
Net Pension Liability as of June 30, 2024	\$4,800,542

Supplemental Information

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

\$806,360

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$539,674
2026	1,449,661
2027	608,606
2028	378,924
2029	251,984
Thereafter	162,148
Total	\$3,390,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,498,057	\$4,800,542	\$229,061

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,415,969 Proportionate Share: 0.0038639

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,907,998	\$4,879,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,692,995	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,049,994	0
Change of Assumptions	714,114	8,499
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,374	16,109
Total	\$3,478,477	\$24,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,039,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,769
Total	\$2,041,797

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

Net Pension Liability as of June 30, 2023	\$3,907,998
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	417,009
- Net Difference Between Projected and Actual Investment	(551,957)
- Change of Assumptions	(116,334)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,066
Pension Expense/(Income)	2,041,797
Contributions	(819,853)
Total Activity in FY 2024	971,728
Net Pension Liability as of June 30, 2024	\$4,879,726

Supplemental Information

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

\$819,853

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$550,194
2026	1,475,061
2027	620,129
2028	387,964
2029	255,163
Thereafter	165,358
Total	\$3,453,869

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,671,220	\$4,879,726	\$232,839

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,087,753 Proportionate Share: 0.0009518

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,052,090	\$1,202,030

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$417,038	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	258,647	0
Change of Assumptions	175,909	2,093
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,245	12,663
Total	\$857,839	\$14,756

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$502,277
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,808)
Total	\$500,469

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

Net Pension Liability as of June 30, 2023	\$1,052,090
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,524
- Net Difference Between Projected and Actual Investment	(172,622)
- Change of Assumptions	(47,464)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,274)
Pension Expense/(Income)	500,469
Contributions	(201,693)
Total Activity in FY 2024	149,940
Net Pension Liability as of June 30, 2024	\$1,202,030

Supplemental Information

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

\$201,693

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$133,644
2026	361,601
2027	150,844
2028	94,841
2029	62,081
Thereafter	40,072
Total	\$843,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,628,657	\$1,202,030	\$57,356

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,103,878 Proportionate Share: 0.0009659

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,020,333	\$1,219,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$423,216	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	262,478	0
Change of Assumptions	178,515	2,124
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,608	8,277
Total	\$879,817	\$10,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$509,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	985
Total	\$510,702

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

Net Pension Liability as of June 30, 2023	\$1,020,333
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,070
- Net Difference Between Projected and Actual Investment	(155,773)
- Change of Assumptions	(38,211)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,517)
Pension Expense/(Income)	510,702
Contributions	(204,767)
Total Activity in FY 2024	199,504
Net Pension Liability as of June 30, 2024	\$1,219,837

Supplemental Information

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

\$204,767

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$138,606
2026	369,801
2027	155,893
2028	98,606
2029	64,587
Thereafter	41,923
Total	\$869,416

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,667,598	\$1,219,837	\$58,205

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$651,260 Proportionate Share: 0.0005698

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$564,666	\$719,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$249,662	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	154,840	0
Change of Assumptions	105,309	1,253
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,380	7,443
Total	\$513,191	\$8,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$300,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(902)
Total	\$299,789

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

Net Pension Liability as of June 30, 2023	\$564,666
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,295
- Net Difference Between Projected and Actual Investment	(76,626)
- Change of Assumptions	(14,707)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,004
Pension Expense/(Income)	299,789
Contributions	(120,820)
Total Activity in FY 2024	154,935
Net Pension Liability as of June 30, 2024	\$719,601

Supplemental Information

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

\$120,820

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$80,056
2026	216,516
2027	90,235
2028	55,732
2029	37,291
Thereafter	24,665
Total	\$504,495

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,573,659	\$719,601	\$34,336

1977 Fund - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2024

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

Wages:	\$57,728	Proportionate Share:	0.0000505
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	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$52,758	\$63,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,127	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,723	0
Change of Assumptions	9,333	111
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	354	150
Total	\$45,537	\$261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,649
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31
Total	\$26,680

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

Net Pension Liability as of June 30, 2023	\$52,758
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,901
- Net Difference Between Projected and Actual Investment	(7,903)
- Change of Assumptions	(1,874)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73)
Pension Expense/(Income)	26,680
Contributions	(10,712)
Total Activity in FY 2024	11,019
Net Pension Liability as of June 30, 2024	\$63,777

Supplemental Information

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

\$10,712

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$7,205
2026	19,302
2027	8,110
2028	5,091
2029	3,391
Thereafter	2,177
Total	\$45,276

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$139,470	\$63,777	\$3,043

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,288,380 Proportionate Share: 0.0028773

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,601,337	\$3,633,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,260,709	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	781,891	0
Change of Assumptions	531,774	6,329
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,980	34,086
Total	\$2,593,354	\$40,415

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,518,387
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,166)
Total	\$1,515,221

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

Net Pension Liability as of June 30, 2023	\$2,601,337
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	411,356
- Net Difference Between Projected and Actual Investment	(284,439)
- Change of Assumptions	(21,680)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,665
Pension Expense/(Income)	1,515,221
Contributions	(607,713)
Total Activity in FY 2024	1,032,410
Net Pension Liability as of June 30, 2024	\$3,633,747

Supplemental Information

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

\$607,713

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$405,069
2026	1,093,727
2027	456,018
2028	283,814
2029	189,411
Thereafter	124,900
Total	\$2,552,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,946,454	\$3,633,747	\$173,386

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,060,478 Proportionate Share: 0.0035528

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,067,658	\$4,486,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,556,685	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	965,454	0
Change of Assumptions	656,617	7,814
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,451	19,596
Total	\$3,210,207	\$27,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,874,857
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,828
Total	\$1,877,685

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

Net Pension Liability as of June 30, 2023	\$3,067,658
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	555,075
- Net Difference Between Projected and Actual Investment	(292,028)
- Change of Assumptions	3,599
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,771
Pension Expense/(Income)	1,877,685
Contributions	(750,923)
Total Activity in FY 2024	1,419,179
Net Pension Liability as of June 30, 2024	\$4,486,837

Supplemental Information

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

\$750,923

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$506,695
2026	1,357,234
2027	569,826
2028	356,703
2029	237,140
Thereafter	155,199
Total	\$3,182,797

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,812,032	\$4,486,837	\$214,092

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,358,560 Proportionate Share: 0.0011887

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,341,697	\$1,501,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$520,837	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	323,023	0
Change of Assumptions	219,692	2,615
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,829	6,705
Total	\$1,078,381	\$9,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$627,292
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,635
Total	\$628,927

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

Net Pension Liability as of June 30, 2023	\$1,341,697
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,764
- Net Difference Between Projected and Actual Investment	(226,960)
- Change of Assumptions	(65,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,692)
Pension Expense/(Income)	628,927
Contributions	(252,410)
Total Activity in FY 2024	159,514
Net Pension Liability as of June 30, 2024	\$1,501,211

Supplemental Information

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

\$252,410

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$171,755
2026	455,535
2027	192,256
2028	120,031
2029	79,338
Thereafter	50,146
Total	\$1,069,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,282,921	\$1,501,211	\$71,631

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$1,870,543 Proportionate Share: 0.0016367

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,664,290	\$2,066,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$717,132	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	444,764	0
Change of Assumptions	302,490	3,600
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,233	2,006
Total	\$1,471,619	\$5,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$863,707
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26
Total	\$863,733

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

Net Pension Liability as of June 30, 2023	\$1,664,290
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	173,730
- Net Difference Between Projected and Actual Investment	(237,455)
- Change of Assumptions	(51,152)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,054
Pension Expense/(Income)	863,733
Contributions	(347,209)
Total Activity in FY 2024	402,701
Net Pension Liability as of June 30, 2024	\$2,066,991

Supplemental Information

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

\$347,209

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$233,983
2026	625,242
2027	262,587
2028	164,117
2029	109,535
Thereafter	70,549
Total	\$1,466,013

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,520,196	\$2,066,991	\$98,628

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$5,154,855 Proportionate Share: 0.0045104

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,371,246	\$5,696,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,976,264	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,225,677	0
Change of Assumptions	833,598	9,921
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,095	18,170
Total	\$4,070,634	\$28,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,380,194
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,655
Total	\$2,382,849

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

Net Pension Liability as of June 30, 2023	\$4,371,246
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	549,024
- Net Difference Between Projected and Actual Investment	(566,167)
- Change of Assumptions	(95,705)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,781
Pension Expense/(Income)	2,382,849
Contributions	(956,836)
Total Activity in FY 2024	1,324,946
Net Pension Liability as of June 30, 2024	\$5,696,192

Supplemental Information

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

\$956,836

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$644,147
2026	1,723,202
2027	723,807
2028	452,043
2029	302,111
Thereafter	197,233
Total	\$4,042,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,456,707	\$5,696,192	\$271,797

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$4,529,330 Proportionate Share: 0.0039631

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,182,136	\$5,005,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,736,460	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,076,951	0
Change of Assumptions	732,448	8,717
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,260	32,761
Total	\$3,572,119	\$41,478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,091,377
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,540
Total	\$2,094,917

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

Net Pension Liability as of June 30, 2023	\$4,182,136
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	370,966
- Net Difference Between Projected and Actual Investment	(637,373)
- Change of Assumptions	(155,876)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,540)
Pension Expense/(Income)	2,094,917
Contributions	(840,224)
Total Activity in FY 2024	822,870
Net Pension Liability as of June 30, 2024	\$5,005,006

Supplemental Information

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

\$840,224

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$564,444
2026	1,512,619
2027	634,912
2028	393,882
2029	257,954
Thereafter	166,830
Total	\$3,530,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,945,188	\$5,005,006	\$238,817

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$3,000,009 Proportionate Share: 0.0026250

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,461,707	\$3,315,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,150,162	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	713,330	0
Change of Assumptions	485,144	5,774
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,526	11,564
Total	\$2,373,162	\$17,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,385,245
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,350
Total	\$1,388,595

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

Net Pension Liability as of June 30, 2023	\$2,461,707
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	346,399
- Net Difference Between Projected and Actual Investment	(295,763)
- Change of Assumptions	(38,388)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,928
Pension Expense/(Income)	1,388,595
Contributions	(555,361)
Total Activity in FY 2024	853,410
Net Pension Liability as of June 30, 2024	\$3,315,117

Supplemental Information

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

\$555,361

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$373,072
2026	1,002,017
2027	422,040
2028	266,233
2029	177,938
Thereafter	114,524
Total	\$2,355,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,249,658	\$3,315,117	\$158,183

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$17,169,980 Proportionate Share: 0.0150234

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,403,288	\$18,973,078

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,582,610	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,082,528	0
Change of Assumptions	2,776,578	33,044
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,599	128,512
Total	\$13,563,315	\$161,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,928,034
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,335)
Total	\$7,922,699

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

Net Pension Liability as of June 30, 2023	\$16,403,288
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,226,831
- Net Difference Between Projected and Actual Investment	(2,641,442)
- Change of Assumptions	(706,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,361)
Pension Expense/(Income)	7,922,699
Contributions	(3,184,453)
Total Activity in FY 2024	2,569,790
Net Pension Liability as of June 30, 2024	\$18,973,078

Supplemental Information

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

\$3,184,453

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,134,759
2026	5,731,673
2027	2,402,213
2028	1,507,901
2029	988,731
Thereafter	636,482
Total	\$13,401,759

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,491,242	\$18,973,078	\$905,312

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$12,432,567 Proportionate Share: 0.0108783

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,587,132	\$13,738,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,766,405	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,956,119	0
Change of Assumptions	2,010,494	23,927
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,284	63,790
Total	\$9,855,302	\$87,717

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,740,614
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,856
Total	\$5,748,470

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

Net Pension Liability as of June 30, 2023	\$11,587,132
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	983,132
- Net Difference Between Projected and Actual Investment	(1,793,631)
- Change of Assumptions	(450,495)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,759)
Pension Expense/(Income)	5,748,470
Contributions	(2,306,625)
Total Activity in FY 2024	2,151,092
Net Pension Liability as of June 30, 2024	\$13,738,224

Supplemental Information

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

\$2,306,625

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,557,999
2026	4,163,010
2027	1,751,812
2028	1,100,768
2029	725,582
Thereafter	468,414
Total	\$9,767,585

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,043,411	\$13,738,224	\$655,528

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

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

Wages: \$637,404 Proportionate Share: 0.0005577

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$518,260	\$704,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,360	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	151,552	0
Change of Assumptions	103,072	1,227
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,160	10,093
Total	\$502,144	\$11,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,504)
Total	\$291,801

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

Net Pension Liability as of June 30, 2023	\$518,260
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,145
- Net Difference Between Projected and Actual Investment	(60,891)
- Change of Assumptions	(7,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,741
Pension Expense/(Income)	291,801
Contributions	(118,578)
Total Activity in FY 2024	186,060
Net Pension Liability as of June 30, 2024	\$704,320

Supplemental Information

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

\$118,578

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$77,304
2026	210,740
2027	87,235
2028	54,938
2029	36,573
Thereafter	24,034
Total	\$490,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,540,242	\$704,320	\$33,607

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7754200
 Submission Unit Name: HARTFORD CITY-FIRE DEPT

Wages: \$335,935 Proportionate Share: 0.0002939

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$260,410	\$371,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,774	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	79,866	0
Change of Assumptions	54,318	646
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,182	17,428
Total	\$267,140	\$18,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,799)
Total	\$150,296

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

Net Pension Liability as of June 30, 2023	\$260,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,749
- Net Difference Between Projected and Actual Investment	(26,880)
- Change of Assumptions	(1,099)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,270
Pension Expense/(Income)	150,296
Contributions	(62,579)
Total Activity in FY 2024	110,757
Net Pension Liability as of June 30, 2024	\$371,167

Supplemental Information

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

\$62,579

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$37,062
2026	107,435
2027	42,703
2028	28,958
2029	19,939
Thereafter	12,969
Total	\$249,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$811,686	\$371,167	\$17,710

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$2,933,678 Proportionate Share: 0.0025669

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,744,450	\$3,241,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,124,706	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	697,541	0
Change of Assumptions	474,406	5,646
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,489	29,254
Total	\$2,315,142	\$34,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,354,585
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,684)
Total	\$1,350,901

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

Net Pension Liability as of June 30, 2023	\$2,744,450
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	228,626
- Net Difference Between Projected and Actual Investment	(427,453)
- Change of Assumptions	(108,466)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,144)
Pension Expense/(Income)	1,350,901
Contributions	(544,172)
Total Activity in FY 2024	497,292
Net Pension Liability as of June 30, 2024	\$3,241,742

Supplemental Information

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

\$544,172

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$361,015
2026	975,523
2027	406,621
2028	254,753
2029	171,844
Thereafter	110,486
Total	\$2,280,242

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,089,199	\$3,241,742	\$154,682

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$5,058,006 Proportionate Share: 0.0044257

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,802,839	\$5,589,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,939,152	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,202,660	0
Change of Assumptions	817,944	9,734
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,648	40,399
Total	\$4,013,404	\$50,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,335,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,561
Total	\$2,341,058

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

Net Pension Liability as of June 30, 2023	\$4,802,839
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	370,995
- Net Difference Between Projected and Actual Investment	(766,100)
- Change of Assumptions	(201,947)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,387)
Pension Expense/(Income)	2,341,058
Contributions	(938,234)
Total Activity in FY 2024	786,385
Net Pension Liability as of June 30, 2024	\$5,589,224

Supplemental Information

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

\$938,234

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$629,450
2026	1,688,425
2027	707,841
2028	444,942
2029	299,851
Thereafter	192,762
Total	\$3,963,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,222,785	\$5,589,224	\$266,693

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$4,233,538 Proportionate Share: 0.0037043

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,410,637	\$4,678,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,623,065	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,006,624	0
Change of Assumptions	684,617	8,148
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,086	31,916
Total	\$3,384,392	\$40,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,954,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,855
Total	\$1,961,660

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

Net Pension Liability as of June 30, 2023	\$3,410,637
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	509,470
- Net Difference Between Projected and Actual Investment	(391,451)
- Change of Assumptions	(40,873)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,869
Pension Expense/(Income)	1,961,660
Contributions	(786,145)
Total Activity in FY 2024	1,267,530
Net Pension Liability as of June 30, 2024	\$4,678,167

Supplemental Information

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

\$786,145

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$529,127
2026	1,416,030
2027	595,763
2028	378,283
2029	257,002
Thereafter	168,123
Total	\$3,344,328

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,230,441	\$4,678,167	\$223,222

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$989,654 Proportionate Share: 0.0008659

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$855,400	\$1,093,547

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$379,400	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	235,304	0
Change of Assumptions	160,033	1,905
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,610	5,455
Total	\$784,347	\$7,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$456,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,297
Total	\$458,243

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

Net Pension Liability as of June 30, 2023	\$855,400
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,107
- Net Difference Between Projected and Actual Investment	(115,338)
- Change of Assumptions	(21,784)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	669
Pension Expense/(Income)	458,243
Contributions	(183,750)
Total Activity in FY 2024	238,147
Net Pension Liability as of June 30, 2024	\$1,093,547

Supplemental Information

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

\$183,750

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$123,919
2026	331,391
2027	139,584
2028	87,786
2029	57,552
Thereafter	36,755
Total	\$776,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,391,420	\$1,093,547	\$52,179

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$2,520,889 Proportionate Share: 0.0022057

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,093,629	\$2,785,582

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$966,443	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	599,387	0
Change of Assumptions	407,651	4,851
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,475	4,596
Total	\$1,990,956	\$9,447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,163,975
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,196
Total	\$1,166,171

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

Net Pension Liability as of June 30, 2023	\$2,093,629
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	282,860
- Net Difference Between Projected and Actual Investment	(258,825)
- Change of Assumptions	(37,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,134
Pension Expense/(Income)	1,166,171
Contributions	(468,845)
Total Activity in FY 2024	691,953
Net Pension Liability as of June 30, 2024	\$2,785,582

Supplemental Information

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

\$468,845

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$315,426
2026	843,560
2027	355,105
2028	223,080
2029	148,690
Thereafter	95,648
Total	\$1,981,509

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,091,646	\$2,785,582	\$132,916

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$2,584,945 Proportionate Share: 0.0022618

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,242,786	\$2,856,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$991,024	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	614,632	0
Change of Assumptions	418,019	4,975
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,053	12,188
Total	\$2,033,728	\$17,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,193,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,131)
Total	\$1,192,449

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

Net Pension Liability as of June 30, 2023	\$2,242,786
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	258,739
- Net Difference Between Projected and Actual Investment	(304,722)
- Change of Assumptions	(58,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,735
Pension Expense/(Income)	1,192,449
Contributions	(480,886)
Total Activity in FY 2024	613,645
Net Pension Liability as of June 30, 2024	\$2,856,431

Supplemental Information

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

\$480,886

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$320,922
2026	862,474
2027	361,367
2028	225,695
2029	149,869
Thereafter	96,238
Total	\$2,016,565

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,246,581	\$2,856,431	\$136,296

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$117,728,027 Proportionate Share: 0.1030104

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$115,438,908	\$130,092,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,134,742	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	27,992,511	0
Change of Assumptions	19,038,070	226,560
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	745,780	622,823
Total	\$92,911,103	\$849,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,359,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,351
Total	\$54,478,219

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

Net Pension Liability as of June 30, 2023	\$115,438,908
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,443,202
- Net Difference Between Projected and Actual Investment	(19,327,745)
- Change of Assumptions	(5,468,165)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(632,284)
Pension Expense/(Income)	54,478,219
Contributions	(21,840,123)
Total Activity in FY 2024	14,653,104
Net Pension Liability as of June 30, 2024	\$130,092,012

Supplemental Information

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

\$21,840,123

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2025	\$14,696,571
2026	39,356,019
2027	16,524,661
2028	10,274,515
2029	6,845,814
Thereafter	4,364,140
Total	\$92,061,720

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$284,491,494	\$130,092,012	\$6,207,431

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$108,640,504 Proportionate Share: 0.0950584

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$102,572,053	\$120,049,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,650,515	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	25,831,607	0
Change of Assumptions	17,568,397	209,080
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	384,219	928,237
Total	\$85,434,738	\$1,137,317

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,163,495
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(183,173)
Total	\$49,980,322

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

Net Pension Liability as of June 30, 2023	\$102,572,053
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,160,083
- Net Difference Between Projected and Actual Investment	(16,214,315)
- Change of Assumptions	(4,214,132)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,036)
Pension Expense/(Income)	49,980,322
Contributions	(20,167,557)
Total Activity in FY 2024	17,477,365
Net Pension Liability as of June 30, 2024	\$120,049,418

Supplemental Information

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

\$20,167,557

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$13,350,577
2026	36,158,717
2027	15,091,647
2028	9,396,671
2029	6,252,953
Thereafter	4,046,856
Total	\$84,297,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$262,529,859	\$120,049,418	\$5,728,232

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$265,653 Proportionate Share: 0.0002324

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$228,960	\$293,498

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,828	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	63,153	0
Change of Assumptions	42,951	511
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,304	2,112
Total	\$209,236	\$2,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,640
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(199)
Total	\$122,441

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

Net Pension Liability as of June 30, 2023	\$228,960
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,071
- Net Difference Between Projected and Actual Investment	(30,701)
- Change of Assumptions	(5,716)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	773
Pension Expense/(Income)	122,441
Contributions	(49,330)
Total Activity in FY 2024	64,538
Net Pension Liability as of June 30, 2024	\$293,498

Supplemental Information

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

\$49,330

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$32,831
2026	88,484
2027	36,974
2028	23,045
2029	15,406
Thereafter	9,873
Total	\$206,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$641,836	\$293,498	\$14,004

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,583,598 Proportionate Share: 0.0013856

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,498,537	\$1,749,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$607,111	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	376,529	0
Change of Assumptions	256,082	3,048
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,932	10,094
Total	\$1,246,654	\$13,142

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$731,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(200)
Total	\$730,998

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

Net Pension Liability as of June 30, 2023	\$1,498,537
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,829
- Net Difference Between Projected and Actual Investment	(237,745)
- Change of Assumptions	(62,146)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,821)
Pension Expense/(Income)	730,998
Contributions	(293,775)
Total Activity in FY 2024	251,340
Net Pension Liability as of June 30, 2024	\$1,749,877

Supplemental Information

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

\$293,775

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$196,304
2026	528,085
2027	221,114
2028	138,465
2029	91,616
Thereafter	57,928
Total	\$1,233,512

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,826,715	\$1,749,877	\$83,496

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$6,715,328 Proportionate Share: 0.0058758

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,227,002	\$7,420,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,574,524	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,596,717	0
Change of Assumptions	1,085,947	12,924
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,086	21,141
Total	\$5,284,274	\$34,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,100,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	927
Total	\$3,101,659

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

Net Pension Liability as of June 30, 2023	\$6,227,002
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	541,368
- Net Difference Between Projected and Actual Investment	(955,831)
- Change of Assumptions	(236,670)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,972)
Pension Expense/(Income)	3,101,659
Contributions	(1,245,998)
Total Activity in FY 2024	1,193,556
Net Pension Liability as of June 30, 2024	\$7,420,558

Supplemental Information

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

\$1,245,998

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$834,249
2026	2,243,625
2027	941,747
2028	588,841
2029	390,543
Thereafter	251,204
Total	\$5,250,209

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,227,634	\$7,420,558	\$354,077

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$6,893,238 Proportionate Share: 0.0060315

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,327,397	\$7,617,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,642,745	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,639,028	0
Change of Assumptions	1,114,723	13,266
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,404	22,661
Total	\$5,466,900	\$35,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,182,897
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,200
Total	\$3,197,097

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

Net Pension Liability as of June 30, 2023	\$6,327,397
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	576,809
- Net Difference Between Projected and Actual Investment	(954,673)
- Change of Assumptions	(229,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,448)
Pension Expense/(Income)	3,197,097
Contributions	(1,279,638)
Total Activity in FY 2024	1,289,795
Net Pension Liability as of June 30, 2024	\$7,617,192

Supplemental Information

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

\$1,279,638

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$867,539
2026	2,312,380
2027	978,105
2028	609,018
2029	403,511
Thereafter	260,420
Total	\$5,430,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,657,643	\$7,617,192	\$363,459

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$1,283,758 Proportionate Share: 0.0011233

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,075,550	\$1,418,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$492,182	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	305,251	0
Change of Assumptions	207,605	2,471
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,070	10,640
Total	\$1,018,108	\$13,111

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$592,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49)
Total	\$592,730

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

Net Pension Liability as of June 30, 2023	\$1,075,550
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,008
- Net Difference Between Projected and Actual Investment	(135,634)
- Change of Assumptions	(21,081)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,306
Pension Expense/(Income)	592,730
Contributions	(238,261)
Total Activity in FY 2024	343,068
Net Pension Liability as of June 30, 2024	\$1,418,618

Supplemental Information

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

\$238,261

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$159,613
2026	428,611
2027	179,850
2028	114,091
2029	74,552
Thereafter	48,280
Total	\$1,004,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,102,301	\$1,418,618	\$67,690

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$694,854 Proportionate Share: 0.0006080

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$588,228	\$767,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$266,400	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	165,221	0
Change of Assumptions	112,369	1,337
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,095	5,152
Total	\$546,085	\$6,489

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320,849
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,027)
Total	\$319,822

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

Net Pension Liability as of June 30, 2023	\$588,228
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,340
- Net Difference Between Projected and Actual Investment	(75,903)
- Change of Assumptions	(12,687)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,006
Pension Expense/(Income)	319,822
Contributions	(128,962)
Total Activity in FY 2024	179,616
Net Pension Liability as of June 30, 2024	\$767,844

Supplemental Information

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

\$128,962

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$85,472
2026	231,067
2027	96,387
2028	60,260
2029	40,121
Thereafter	26,289
Total	\$539,596

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,679,159	\$767,844	\$36,638

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$320,890 Proportionate Share: 0.0002808

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$320,032	\$354,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,035	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	76,306	0
Change of Assumptions	51,897	618
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,954	6,068
Total	\$254,192	\$6,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(629)
Total	\$147,553

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

Net Pension Liability as of June 30, 2023	\$320,032
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,542
- Net Difference Between Projected and Actual Investment	(54,880)
- Change of Assumptions	(16,031)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(969)
Pension Expense/(Income)	147,553
Contributions	(59,624)
Total Activity in FY 2024	34,591
Net Pension Liability as of June 30, 2024	\$354,623

Supplemental Information

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

\$59,624

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$39,223
2026	106,496
2027	44,315
2028	27,126
2029	18,621
Thereafter	11,725
Total	\$247,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$775,506	\$354,623	\$16,921

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$5,812,478 Proportionate Share: 0.0050858

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,522,809	\$6,422,866

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,228,380	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,382,039	0
Change of Assumptions	939,942	11,186
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,566	58,005
Total	\$4,577,927	\$69,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,683,840
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,519)
Total	\$2,673,321

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

Net Pension Liability as of June 30, 2023	\$5,522,809
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	425,148
- Net Difference Between Projected and Actual Investment	(881,848)
- Change of Assumptions	(232,828)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,711)
Pension Expense/(Income)	2,673,321
Contributions	(1,077,025)
Total Activity in FY 2024	900,057
Net Pension Liability as of June 30, 2024	\$6,422,866

Supplemental Information

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

\$1,077,025

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$717,845
2026	1,935,958
2027	807,577
2028	503,420
2029	330,160
Thereafter	213,776
Total	\$4,508,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,045,832	\$6,422,866	\$306,471

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$6,153,373 Proportionate Share: 0.0053841

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,310,649	\$6,799,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,359,082	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,463,100	0
Change of Assumptions	995,073	11,842
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,489	26,267
Total	\$4,847,744	\$38,109

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,841,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,822)
Total	\$2,837,434

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

Net Pension Liability as of June 30, 2023	\$5,310,649
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	625,121
- Net Difference Between Projected and Actual Investment	(713,820)
- Change of Assumptions	(133,730)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,308
Pension Expense/(Income)	2,837,434
Contributions	(1,144,373)
Total Activity in FY 2024	1,488,940
Net Pension Liability as of June 30, 2024	\$6,799,589

Supplemental Information

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

\$1,144,373

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$765,710
2026	2,055,023
2027	860,880
2028	538,795
2029	356,988
Thereafter	232,239
Total	\$4,809,635

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,869,670	\$6,799,589	\$324,447

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$10,216,452 Proportionate Share: 0.0089392

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,452,832	\$11,289,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,916,774	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,429,179	0
Change of Assumptions	1,652,115	19,662
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,920	49,057
Total	\$8,028,988	\$68,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,717,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,660)
Total	\$4,713,667

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

Net Pension Liability as of June 30, 2023	\$9,452,832
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	830,364
- Net Difference Between Projected and Actual Investment	(1,445,688)
- Change of Assumptions	(355,713)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,783)
Pension Expense/(Income)	4,713,667
Contributions	(1,896,348)
Total Activity in FY 2024	1,836,499
Net Pension Liability as of June 30, 2024	\$11,289,331

Supplemental Information

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

\$1,896,348

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,265,566
2026	3,404,656
2027	1,423,623
2028	892,284
2029	594,748
Thereafter	379,392
Total	\$7,960,269

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,688,054	\$11,289,331	\$538,677

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$10,976,180 Proportionate Share: 0.0096039

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,913,109	\$12,128,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,208,017	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,609,808	0
Change of Assumptions	1,774,963	21,124
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,860	18,858
Total	\$8,609,648	\$39,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,068,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	486
Total	\$5,068,583

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

Net Pension Liability as of June 30, 2023	\$9,913,109
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	971,323
- Net Difference Between Projected and Actual Investment	(1,453,734)
- Change of Assumptions	(331,134)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,928)
Pension Expense/(Income)	5,068,583
Contributions	(2,037,437)
Total Activity in FY 2024	2,215,673
Net Pension Liability as of June 30, 2024	\$12,128,782

Supplemental Information

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

\$2,037,437

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,364,219
2026	3,662,796
2027	1,534,714
2028	960,640
2029	638,146
Thereafter	409,151
Total	\$8,569,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,523,806	\$12,128,782	\$578,732

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$2,879,082 Proportionate Share: 0.0025191

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,549,501	\$3,181,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,103,762	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	684,552	0
Change of Assumptions	465,572	5,541
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,622	1,380
Total	\$2,265,508	\$6,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,329,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,218
Total	\$1,331,578

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

Net Pension Liability as of June 30, 2023	\$2,549,501
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	271,334
- Net Difference Between Projected and Actual Investment	(360,529)
- Change of Assumptions	(76,193)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280
Pension Expense/(Income)	1,331,578
Contributions	(534,595)
Total Activity in FY 2024	631,875
Net Pension Liability as of June 30, 2024	\$3,181,376

Supplemental Information

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

\$534,595

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$360,068
2026	962,882
2027	404,899
2028	253,619
2029	168,590
Thereafter	108,529
Total	\$2,258,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,957,186	\$3,181,376	\$151,801

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$3,101,152 Proportionate Share: 0.0027134

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,669,769	\$3,426,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,188,896	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	737,352	0
Change of Assumptions	501,482	5,968
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,941	284
Total	\$2,454,671	\$6,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,431,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,454
Total	\$1,438,349

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

Net Pension Liability as of June 30, 2023	\$2,669,769
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317,199
- Net Difference Between Projected and Actual Investment	(357,029)
- Change of Assumptions	(66,004)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	666
Pension Expense/(Income)	1,438,349
Contributions	(576,192)
Total Activity in FY 2024	756,989
Net Pension Liability as of June 30, 2024	\$3,426,758

Supplemental Information

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

\$576,192

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$391,250
2026	1,040,606
2027	439,421
2028	275,951
2029	183,127
Thereafter	118,064
Total	\$2,448,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,493,799	\$3,426,758	\$163,510

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$4,847,652 Proportionate Share: 0.0042416

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,172,302	\$5,356,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,858,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,152,632	0
Change of Assumptions	783,919	9,329
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,605	5,860
Total	\$3,851,643	\$15,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,238,345
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,824
Total	\$2,252,169

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

Net Pension Liability as of June 30, 2023	\$4,172,302
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	496,204
- Net Difference Between Projected and Actual Investment	(557,661)
- Change of Assumptions	(102,949)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,021)
Pension Expense/(Income)	2,252,169
Contributions	(900,320)
Total Activity in FY 2024	1,184,422
Net Pension Liability as of June 30, 2024	\$5,356,724

Supplemental Information

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

\$900,320

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$611,521
2026	1,627,482
2027	687,970
2028	434,137
2029	289,930
Thereafter	185,414
Total	\$3,836,454

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,714,342	\$5,356,724	\$255,599

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$6,817,881 Proportionate Share: 0.0059655

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,002,652	\$7,533,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,613,826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,621,092	0
Change of Assumptions	1,102,525	13,121
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,303	3,827
Total	\$5,387,746	\$16,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,148,068
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,028
Total	\$3,158,096

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

Net Pension Liability as of June 30, 2023	\$6,002,652
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	653,921
- Net Difference Between Projected and Actual Investment	(839,491)
- Change of Assumptions	(173,103)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,950)
Pension Expense/(Income)	3,158,096
Contributions	(1,266,285)
Total Activity in FY 2024	1,531,188
Net Pension Liability as of June 30, 2024	\$7,533,840

Supplemental Information

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

\$1,266,285

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$857,333
2026	2,285,654
2027	963,625
2028	605,413
2029	401,439
Thereafter	257,334
Total	\$5,370,798

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,475,365	\$7,533,840	\$359,482

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,245,534 Proportionate Share: 0.0010898

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,172,871	\$1,376,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$477,504	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	296,147	0
Change of Assumptions	201,413	2,397
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,531	6,117
Total	\$994,595	\$8,514

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$575,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,503
Total	\$577,604

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

Net Pension Liability as of June 30, 2023	\$1,172,871
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	94,554
- Net Difference Between Projected and Actual Investment	(184,631)
- Change of Assumptions	(47,667)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,187)
Pension Expense/(Income)	577,604
Contributions	(231,234)
Total Activity in FY 2024	203,439
Net Pension Liability as of June 30, 2024	\$1,376,310

Supplemental Information

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

\$231,234

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$157,167
2026	418,577
2027	177,090
2028	111,782
2029	75,166
Thereafter	46,299
Total	\$986,081

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,009,782	\$1,376,310	\$65,671

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$477,604 Proportionate Share: 0.0004179

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$441,017	\$527,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$183,106	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	113,562	0
Change of Assumptions	77,235	919
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,729	1,809
Total	\$381,632	\$2,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,531
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,550
Total	\$222,081

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

Net Pension Liability as of June 30, 2023	\$441,017
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,111
- Net Difference Between Projected and Actual Investment	(67,218)
- Change of Assumptions	(16,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,086)
Pension Expense/(Income)	222,081
Contributions	(88,698)
Total Activity in FY 2024	86,750
Net Pension Liability as of June 30, 2024	\$527,767

Supplemental Information

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

\$88,698

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$60,342
2026	160,656
2027	68,017
2028	42,919
2029	28,894
Thereafter	18,076
Total	\$378,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,154,146	\$527,767	\$25,183

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$3,435,681 Proportionate Share: 0.0030062

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,705,419	\$3,796,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,317,188	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	816,919	0
Change of Assumptions	555,597	6,612
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,314	13,171
Total	\$2,724,018	\$19,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,586,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,893
Total	\$1,592,302

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

Net Pension Liability as of June 30, 2023	\$2,705,419
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	433,851
- Net Difference Between Projected and Actual Investment	(292,076)
- Change of Assumptions	(20,032)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,339
Pension Expense/(Income)	1,592,302
Contributions	(638,268)
Total Activity in FY 2024	1,091,116
Net Pension Liability as of June 30, 2024	\$3,796,535

Supplemental Information

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

\$638,268

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$432,042
2026	1,150,989
2027	484,849
2028	303,491
2029	201,752
Thereafter	131,112
Total	\$2,704,235

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,302,446	\$3,796,535	\$181,154

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$3,422,035 Proportionate Share: 0.0029942

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,704,805	\$3,781,380

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,311,930	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	813,658	0
Change of Assumptions	553,379	6,586
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,958	30,316
Total	\$2,712,925	\$36,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,580,076
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,134
Total	\$1,582,210

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

Net Pension Liability as of June 30, 2023	\$2,704,805
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	428,794
- Net Difference Between Projected and Actual Investment	(295,085)
- Change of Assumptions	(22,095)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,065
Pension Expense/(Income)	1,582,210
Contributions	(635,314)
Total Activity in FY 2024	1,076,575
Net Pension Liability as of June 30, 2024	\$3,781,380

Supplemental Information

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

\$635,314

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$426,448
2026	1,142,546
2027	479,039
2028	300,891
2029	198,674
Thereafter	128,425
Total	\$2,676,023

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,269,305	\$3,781,380	\$180,431

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$692,989 Proportionate Share: 0.0006064

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$630,640	\$765,824

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,698	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	164,786	0
Change of Assumptions	112,073	1,334
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,412	601
Total	\$548,969	\$1,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$320,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,514
Total	\$321,519

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

Net Pension Liability as of June 30, 2023	\$630,640
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,790
- Net Difference Between Projected and Actual Investment	(93,723)
- Change of Assumptions	(21,900)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,890)
Pension Expense/(Income)	321,519
Contributions	(128,612)
Total Activity in FY 2024	135,184
Net Pension Liability as of June 30, 2024	\$765,824

Supplemental Information

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

\$128,612

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$87,873
2026	232,918
2027	98,548
2028	61,454
2029	40,378
Thereafter	25,863
Total	\$547,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,674,740	\$765,824	\$36,542

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$242,471 Proportionate Share: 0.0002122

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$215,438	\$267,988

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,977	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	57,664	0
Change of Assumptions	39,218	467
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,982	334
Total	\$192,841	\$801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	679
Total	\$112,660

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

Net Pension Liability as of June 30, 2023	\$215,438
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,636
- Net Difference Between Projected and Actual Investment	(30,647)
- Change of Assumptions	(6,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(517)
Pension Expense/(Income)	112,660
Contributions	(45,021)
Total Activity in FY 2024	52,550
Net Pension Liability as of June 30, 2024	\$267,988

Supplemental Information

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

\$45,021

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$30,856
2026	81,602
2027	34,621
2028	21,500
2029	14,300
Thereafter	9,161
Total	\$192,040

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$586,049	\$267,988	\$12,787

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$517,704 Proportionate Share: 0.0004530

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$445,627	\$572,094

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,485	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	123,100	0
Change of Assumptions	83,722	996
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,656	722
Total	\$410,963	\$1,718

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$239,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	683
Total	\$239,737

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

Net Pension Liability as of June 30, 2023	\$445,627
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,985
- Net Difference Between Projected and Actual Investment	(59,570)
- Change of Assumptions	(11,000)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	695
Pension Expense/(Income)	239,737
Contributions	(96,380)
Total Activity in FY 2024	126,467
Net Pension Liability as of June 30, 2024	\$572,094

Supplemental Information

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

\$96,380

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$65,416
2026	173,868
2027	73,493
2028	46,267
2029	30,711
Thereafter	19,490
Total	\$409,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,251,084	\$572,094	\$27,298

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$469,554 Proportionate Share: 0.0004109

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$368,898	\$518,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,039	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	111,660	0
Change of Assumptions	75,941	904
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,606	232
Total	\$375,246	\$1,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,140
Total	\$217,977

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

Net Pension Liability as of June 30, 2023	\$368,898
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,592
- Net Difference Between Projected and Actual Investment	(39,557)
- Change of Assumptions	(2,551)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,133
Pension Expense/(Income)	217,977
Contributions	(87,566)
Total Activity in FY 2024	150,028
Net Pension Liability as of June 30, 2024	\$518,926

Supplemental Information

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

\$87,566

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$59,773
2026	158,139
2027	67,127
2028	42,273
2029	28,362
Thereafter	18,436
Total	\$374,110

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,134,813	\$518,926	\$24,761

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$2,394,347 Proportionate Share: 0.0020950

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,010,036	\$2,645,779

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$917,939	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	569,305	0
Change of Assumptions	387,191	4,608
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,912	5,398
Total	\$1,900,347	\$10,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,105,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,560
Total	\$1,108,117

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

Net Pension Liability as of June 30, 2023	\$2,010,036
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261,649
- Net Difference Between Projected and Actual Investment	(254,641)
- Change of Assumptions	(40,178)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,561
Pension Expense/(Income)	1,108,117
Contributions	(445,765)
Total Activity in FY 2024	635,743
Net Pension Liability as of June 30, 2024	\$2,645,779

Supplemental Information

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

\$445,765

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$299,912
2026	802,876
2027	338,792
2028	213,827
2029	143,070
Thereafter	91,864
Total	\$1,890,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,785,917	\$2,645,779	\$126,245

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$1,964,999 Proportionate Share: 0.0017193

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,677,505	\$2,171,307

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$753,324	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	467,210	0
Change of Assumptions	317,756	3,782
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,384	2,381
Total	\$1,551,674	\$6,163

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$907,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,925
Total	\$910,221

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-FIRE DEPT - 7773200

Net Pension Liability as of June 30, 2023	\$1,677,505
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	205,608
- Net Difference Between Projected and Actual Investment	(220,426)
- Change of Assumptions	(38,847)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,482
Pension Expense/(Income)	910,221
Contributions	(365,236)
Total Activity in FY 2024	493,802
Net Pension Liability as of June 30, 2024	\$2,171,307

Supplemental Information

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

\$365,236

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$245,454
2026	658,424
2027	277,334
2028	173,496
2029	115,882
Thereafter	74,921
Total	\$1,545,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,748,319	\$2,171,307	\$103,605

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$183,422 Proportionate Share: 0.0001605

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$208,779	\$202,696

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,324	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	43,615	0
Change of Assumptions	29,663	353
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,261	3,142
Total	\$144,863	\$3,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(139)
Total	\$84,559

1977 Fund Net Pension Liability - Unaudited

LOGOOTE- POLICE DEPT - 7774100

Net Pension Liability as of June 30, 2023	\$208,779
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,156
- Net Difference Between Projected and Actual Investment	(41,967)
- Change of Assumptions	(14,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,374)
Pension Expense/(Income)	84,559
Contributions	(33,856)
Total Activity in FY 2024	(6,083)
Net Pension Liability as of June 30, 2024	\$202,696

Supplemental Information

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

\$33,856

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$22,568
2026	61,070
2027	25,507
2028	15,653
2029	10,156
Thereafter	6,414
Total	\$141,368

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$443,265	\$202,696	\$9,672

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,603,221 Proportionate Share: 0.0014028

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,469,853	\$1,771,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$614,647	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	381,203	0
Change of Assumptions	259,261	3,085
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,525	14,164
Total	\$1,264,636	\$17,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$740,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	922
Total	\$741,197

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

Net Pension Liability as of June 30, 2023	\$1,469,853
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,731
- Net Difference Between Projected and Actual Investment	(221,313)
- Change of Assumptions	(52,970)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,584)
Pension Expense/(Income)	741,197
Contributions	(297,315)
Total Activity in FY 2024	301,746
Net Pension Liability as of June 30, 2024	\$1,771,599

Supplemental Information

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

\$297,315

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$199,233
2026	534,815
2027	223,882
2028	139,440
2029	92,011
Thereafter	58,006
Total	\$1,247,387

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,874,217	\$1,771,599	\$84,533

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$2,115,268 Proportionate Share: 0.0018508

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,994,976	\$2,337,379

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$810,941	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	502,945	0
Change of Assumptions	342,059	4,071
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,755	21,713
Total	\$1,668,700	\$25,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$976,690
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(343)
Total	\$976,347

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

Net Pension Liability as of June 30, 2023	\$1,994,976
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,568
- Net Difference Between Projected and Actual Investment	(314,828)
- Change of Assumptions	(81,606)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,572)
Pension Expense/(Income)	976,347
Contributions	(392,506)
Total Activity in FY 2024	342,403
Net Pension Liability as of June 30, 2024	\$2,337,379

Supplemental Information

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

\$392,506

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$262,503
2026	705,695
2027	295,503
2028	184,024
2029	119,247
Thereafter	75,944
Total	\$1,642,916

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,111,492	\$2,337,379	\$111,529

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$3,028,659 Proportionate Share: 0.0026500

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,918,501	\$3,346,690

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,161,116	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	720,123	0
Change of Assumptions	489,765	5,829
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,359	30,020
Total	\$2,382,363	\$35,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,398,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,568)
Total	\$1,391,870

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

Net Pension Liability as of June 30, 2023	\$2,918,501
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208,207
- Net Difference Between Projected and Actual Investment	(476,217)
- Change of Assumptions	(129,897)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,120)
Pension Expense/(Income)	1,391,870
Contributions	(561,654)
Total Activity in FY 2024	428,189
Net Pension Liability as of June 30, 2024	\$3,346,690

Supplemental Information

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

\$561,654

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$372,621
2026	1,006,855
2027	419,022
2028	262,620
2029	174,685
Thereafter	110,711
Total	\$2,346,514

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,318,702	\$3,346,690	\$159,689

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$3,276,378 Proportionate Share: 0.0028668

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,992,567	\$3,620,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,256,109	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	779,037	0
Change of Assumptions	529,833	6,305
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,638	19,216
Total	\$2,577,617	\$25,521

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,512,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,065)
Total	\$1,509,781

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

Net Pension Liability as of June 30, 2023	\$2,992,567
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	279,017
- Net Difference Between Projected and Actual Investment	(447,664)
- Change of Assumptions	(105,883)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116
Pension Expense/(Income)	1,509,781
Contributions	(607,447)
Total Activity in FY 2024	627,920
Net Pension Liability as of June 30, 2024	\$3,620,487

Supplemental Information

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

\$607,447

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$406,079
2026	1,092,553
2027	457,089
2028	286,453
2029	189,301
Thereafter	120,621
Total	\$2,552,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,917,455	\$3,620,487	\$172,754

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$1,900,849 Proportionate Share: 0.0016632

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,656,402	\$2,100,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$728,743	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	451,966	0
Change of Assumptions	307,387	3,658
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,022	3,567
Total	\$1,508,118	\$7,225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$877,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,052
Total	\$881,743

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

Net Pension Liability as of June 30, 2023	\$1,656,402
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	187,917
- Net Difference Between Projected and Actual Investment	(227,020)
- Change of Assumptions	(44,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,005)
Pension Expense/(Income)	881,743
Contributions	(351,925)
Total Activity in FY 2024	444,056
Net Pension Liability as of June 30, 2024	\$2,100,458

Supplemental Information

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

\$351,925

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$240,793
2026	638,662
2027	270,004
2028	169,652
2029	110,865
Thereafter	70,917
Total	\$1,500,893

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,593,383	\$2,100,458	\$100,225

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,710,011 Proportionate Share: 0.0014962

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,490,239	\$1,889,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$655,571	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	406,584	0
Change of Assumptions	276,523	3,291
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,998	10,379
Total	\$1,356,676	\$13,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$789,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,253
Total	\$792,816

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

Net Pension Liability as of June 30, 2023	\$1,490,239
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168,999
- Net Difference Between Projected and Actual Investment	(204,289)
- Change of Assumptions	(40,202)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,986)
Pension Expense/(Income)	792,816
Contributions	(316,023)
Total Activity in FY 2024	399,315
Net Pension Liability as of June 30, 2024	\$1,889,554

Supplemental Information

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

\$316,023

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$214,323
2026	573,081
2027	241,739
2028	151,585
2029	99,230
Thereafter	63,048
Total	\$1,343,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,132,167	\$1,889,554	\$90,161

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$5,032,376 Proportionate Share: 0.0044032

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,444,800	\$5,560,809

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,929,293	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,196,546	0
Change of Assumptions	813,786	9,685
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,421	3,282
Total	\$3,977,046	\$12,967

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,323,623
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,328
Total	\$2,332,951

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

Net Pension Liability as of June 30, 2023	\$4,444,800
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	478,037
- Net Difference Between Projected and Actual Investment	(625,449)
- Change of Assumptions	(130,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,732)
Pension Expense/(Income)	2,332,951
Contributions	(935,047)
Total Activity in FY 2024	1,116,009
Net Pension Liability as of June 30, 2024	\$5,560,809

Supplemental Information

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

\$935,047

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$632,654
2026	1,686,043
2027	710,624
2028	446,637
2029	297,147
Thereafter	190,974
Total	\$3,964,079

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,160,645	\$5,560,809	\$265,337

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$1,117,420 Proportionate Share: 0.0009777

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,006,708	\$1,234,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$428,386	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	265,685	0
Change of Assumptions	180,695	2,150
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,516	1,720
Total	\$889,282	\$3,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$515,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,306
Total	\$518,250

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

Net Pension Liability as of June 30, 2023	\$1,006,708
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,689
- Net Difference Between Projected and Actual Investment	(146,981)
- Change of Assumptions	(33,190)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,183)
Pension Expense/(Income)	518,250
Contributions	(207,554)
Total Activity in FY 2024	228,031
Net Pension Liability as of June 30, 2024	\$1,234,739

Supplemental Information

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

\$207,554

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$141,608
2026	375,673
2027	159,259
2028	99,930
2029	66,461
Thereafter	42,481
Total	\$885,412

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,700,187	\$1,234,739	\$58,916

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$6,024,937 Proportionate Share: 0.0052717

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,910,916	\$6,657,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,309,833	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,432,556	0
Change of Assumptions	974,299	11,595
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,716	57,035
Total	\$4,799,404	\$68,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,781,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(346)
Total	\$2,781,595

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

Net Pension Liability as of June 30, 2023	\$4,910,916
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	706,387
- Net Difference Between Projected and Actual Investment	(580,507)
- Change of Assumptions	(70,184)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,834
Pension Expense/(Income)	2,781,595
Contributions	(1,121,402)
Total Activity in FY 2024	1,746,723
Net Pension Liability as of June 30, 2024	\$6,657,639

Supplemental Information

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

\$1,121,402

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$753,271
2026	2,015,744
2027	848,172
2028	526,780
2029	358,002
Thereafter	228,805
Total	\$4,730,774

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,559,246	\$6,657,639	\$317,673

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$6,321,061 Proportionate Share: 0.0055308

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,678,010	\$6,984,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,423,359	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,502,965	0
Change of Assumptions	1,022,185	12,165
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,713	61,353
Total	\$4,969,222	\$73,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,918,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,045)
Total	\$2,904,627

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

Net Pension Liability as of June 30, 2023	\$5,678,010
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	569,452
- Net Difference Between Projected and Actual Investment	(824,542)
- Change of Assumptions	(184,206)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,903
Pension Expense/(Income)	2,904,627
Contributions	(1,174,387)
Total Activity in FY 2024	1,306,847
Net Pension Liability as of June 30, 2024	\$6,984,857

Supplemental Information

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

\$1,174,387

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$774,516
2026	2,099,180
2027	875,083
2028	547,887
2029	365,783
Thereafter	233,255
Total	\$4,895,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,274,822	\$6,984,857	\$333,287

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$7,504,757 Proportionate Share: 0.0065665

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,165,229	\$8,292,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,877,159	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,784,411	0
Change of Assumptions	1,213,600	14,443
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,002	9,206
Total	\$5,975,172	\$23,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,465,223
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,604
Total	\$3,480,827

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

Net Pension Liability as of June 30, 2023	\$6,165,229
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	864,172
- Net Difference Between Projected and Actual Investment	(742,815)
- Change of Assumptions	(97,543)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,366
Pension Expense/(Income)	3,480,827
Contributions	(1,397,392)
Total Activity in FY 2024	2,127,615
Net Pension Liability as of June 30, 2024	\$8,292,844

Supplemental Information

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

\$1,397,392

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$949,492
2026	2,520,914
2027	1,065,677
2028	672,953
2029	450,264
Thereafter	292,223
Total	\$5,951,523

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,135,192	\$8,292,844	\$395,698

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$7,961,988 Proportionate Share: 0.0069666

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,913,883	\$8,798,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,052,465	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,893,136	0
Change of Assumptions	1,287,545	15,323
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,527	13,146
Total	\$6,265,673	\$28,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,676,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,712
Total	\$3,678,073

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

Net Pension Liability as of June 30, 2023	\$6,913,883
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	795,038
- Net Difference Between Projected and Actual Investment	(940,975)
- Change of Assumptions	(181,939)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,072
Pension Expense/(Income)	3,678,073
Contributions	(1,478,021)
Total Activity in FY 2024	1,884,248
Net Pension Liability as of June 30, 2024	\$8,798,131

Supplemental Information

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

\$1,478,021

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$993,442
2026	2,660,540
2027	1,116,863
2028	698,947
2029	465,780
Thereafter	301,632
Total	\$6,237,204

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,240,178	\$8,798,131	\$419,808

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$254,340 Proportionate Share: 0.0002225

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$311,529	\$280,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,490	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	60,463	0
Change of Assumptions	41,122	489
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,418	8,747
Total	\$206,493	\$9,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,416
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	222
Total	\$117,638

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

Net Pension Liability as of June 30, 2023	\$311,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,226)
- Net Difference Between Projected and Actual Investment	(67,238)
- Change of Assumptions	(24,889)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,607)
Pension Expense/(Income)	117,638
Contributions	(47,211)
Total Activity in FY 2024	(30,533)
Net Pension Liability as of June 30, 2024	\$280,996

Supplemental Information

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

\$47,211

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$31,765
2026	85,053
2027	35,812
2028	22,115
2029	14,344
Thereafter	8,168
Total	\$197,257

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$614,495	\$280,996	\$13,408

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$696,546 Proportionate Share: 0.0006095

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$594,170	\$769,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267,057	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	165,628	0
Change of Assumptions	112,646	1,341
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,505	4,788
Total	\$556,836	\$6,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$321,641
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,623
Total	\$323,264

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

Net Pension Liability as of June 30, 2023	\$594,170
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,056
- Net Difference Between Projected and Actual Investment	(77,932)
- Change of Assumptions	(13,663)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21)
Pension Expense/(Income)	323,264
Contributions	(129,135)
Total Activity in FY 2024	175,569
Net Pension Liability as of June 30, 2024	\$769,739

Supplemental Information

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

\$129,135

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$88,752
2026	234,420
2027	99,208
2028	61,781
2029	40,853
Thereafter	25,693
Total	\$550,707

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,683,302	\$769,739	\$36,729

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$1,498,909 Proportionate Share: 0.0013115

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,314,345	\$1,656,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$574,643	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	356,393	0
Change of Assumptions	242,387	2,885
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,674	14,565
Total	\$1,178,097	\$17,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$692,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,872)
Total	\$690,223

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

Net Pension Liability as of June 30, 2023	\$1,314,345
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	145,501
- Net Difference Between Projected and Actual Investment	(182,378)
- Change of Assumptions	(36,937)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,486
Pension Expense/(Income)	690,223
Contributions	(277,944)
Total Activity in FY 2024	341,951
Net Pension Liability as of June 30, 2024	\$1,656,296

Supplemental Information

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

\$277,944

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$185,385
2026	498,680
2027	207,995
2028	128,694
2029	85,174
Thereafter	54,719
Total	\$1,160,647

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,622,067	\$1,656,296	\$79,031

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$112,621 Proportionate Share: 0.0000985

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$145,674	\$124,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,158	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,767	0
Change of Assumptions	18,204	217
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,231	2,740
Total	\$93,360	\$2,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,980
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227
Total	\$52,207

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

Net Pension Liability as of June 30, 2023	\$145,674
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,405)
- Net Difference Between Projected and Actual Investment	(32,947)
- Change of Assumptions	(12,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,578)
Pension Expense/(Income)	52,207
Contributions	(20,903)
Total Activity in FY 2024	(21,278)
Net Pension Liability as of June 30, 2024	\$124,396

Supplemental Information

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

\$20,903

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,391
2026	38,045
2027	16,240
2028	10,467
2029	7,066
Thereafter	4,194
Total	\$90,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$272,035	\$124,396	\$5,936

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$881,097 Proportionate Share: 0.0007709

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$619,883	\$973,571

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,775	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	209,488	0
Change of Assumptions	142,475	1,696
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,460	205
Total	\$710,198	\$1,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$406,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,740
Total	\$410,553

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

Net Pension Liability as of June 30, 2023	\$619,883
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,379
- Net Difference Between Projected and Actual Investment	(44,612)
- Change of Assumptions	10,402
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,330
Pension Expense/(Income)	410,553
Contributions	(163,364)
Total Activity in FY 2024	353,688
Net Pension Liability as of June 30, 2024	\$973,571

Supplemental Information

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

\$163,364

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$112,998
2026	297,660
2027	126,820
2028	80,392
2029	54,478
Thereafter	35,949
Total	\$708,297

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,129,052	\$973,571	\$46,455

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$393,928 Proportionate Share: 0.0003447

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$339,087	\$435,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,033	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	93,670	0
Change of Assumptions	63,706	758
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,173	867
Total	\$311,582	\$1,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,902
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	316
Total	\$182,218

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

Net Pension Liability as of June 30, 2023	\$339,087
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,319
- Net Difference Between Projected and Actual Investment	(45,327)
- Change of Assumptions	(8,370)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	572
Pension Expense/(Income)	182,218
Contributions	(73,177)
Total Activity in FY 2024	96,235
Net Pension Liability as of June 30, 2024	\$435,322

Supplemental Information

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

\$73,177

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$49,343
2026	131,885
2027	55,487
2028	34,870
2029	23,353
Thereafter	15,019
Total	\$309,957

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$951,984	\$435,322	\$20,772

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$6,398,142 Proportionate Share: 0.0055983

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,754,945	\$7,070,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,452,935	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,521,308	0
Change of Assumptions	1,034,660	12,313
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,119	8,354
Total	\$5,039,022	\$20,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,954,292
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,211
Total	\$2,957,503

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

Net Pension Liability as of June 30, 2023	\$5,754,945
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	573,909
- Net Difference Between Projected and Actual Investment	(837,736)
- Change of Assumptions	(188,061)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,877)
Pension Expense/(Income)	2,957,503
Contributions	(1,188,580)
Total Activity in FY 2024	1,315,158
Net Pension Liability as of June 30, 2024	\$7,070,103

Supplemental Information

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

\$1,188,580

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$800,482
2026	2,140,218
2027	899,793
2028	564,855
2029	374,031
Thereafter	238,976
Total	\$5,018,355

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,461,242	\$7,070,103	\$337,354

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$6,842,389 Proportionate Share: 0.0059870

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,416,317	\$7,560,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,623,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,626,935	0
Change of Assumptions	1,106,499	13,168
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,225	34,381
Total	\$5,388,906	\$47,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,159,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,017
Total	\$3,160,431

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

Net Pension Liability as of June 30, 2023	\$6,416,317
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	528,278
- Net Difference Between Projected and Actual Investment	(1,003,216)
- Change of Assumptions	(256,180)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,835)
Pension Expense/(Income)	3,160,431
Contributions	(1,270,802)
Total Activity in FY 2024	1,144,676
Net Pension Liability as of June 30, 2024	\$7,560,993

Supplemental Information

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

\$1,270,802

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$852,029
2026	2,284,630
2027	957,536
2028	597,621
2029	394,673
Thereafter	254,868
Total	\$5,341,357

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,534,744	\$7,560,993	\$360,777

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$3,356,166 Proportionate Share: 0.0029366

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,158,423	\$3,708,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,286,692	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	798,005	0
Change of Assumptions	542,733	6,459
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,294	22,074
Total	\$2,631,724	\$28,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,549,680
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,447)
Total	\$1,545,233

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

Net Pension Liability as of June 30, 2023	\$3,158,423
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	255,447
- Net Difference Between Projected and Actual Investment	(496,683)
- Change of Assumptions	(128,021)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,930)
Pension Expense/(Income)	1,545,233
Contributions	(622,832)
Total Activity in FY 2024	550,214
Net Pension Liability as of June 30, 2024	\$3,708,637

Supplemental Information

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

\$622,832

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$412,731
2026	1,116,157
2027	465,568
2028	290,693
2029	194,072
Thereafter	123,970
Total	\$2,603,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,110,227	\$3,708,637	\$176,960

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$1,373,971 Proportionate Share: 0.0012022

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,236,590	\$1,518,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$526,752	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	326,691	0
Change of Assumptions	222,187	2,644
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,744	11,974
Total	\$1,081,374	\$14,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$634,416
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36)
Total	\$634,380

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

Net Pension Liability as of June 30, 2023	\$1,236,590
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,998
- Net Difference Between Projected and Actual Investment	(180,207)
- Change of Assumptions	(40,542)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86
Pension Expense/(Income)	634,380
Contributions	(255,045)
Total Activity in FY 2024	281,670
Net Pension Liability as of June 30, 2024	\$1,518,260

Supplemental Information

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

\$255,045

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$170,357
2026	457,633
2027	191,781
2028	118,704
2029	78,238
Thereafter	50,043
Total	\$1,066,756

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,320,205	\$1,518,260	\$72,445

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$5,540,720 Proportionate Share: 0.0048480

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,625,612	\$6,122,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,124,186	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,317,418	0
Change of Assumptions	895,992	10,663
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,857	26,357
Total	\$4,396,453	\$37,020

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,558,350
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,252
Total	\$2,564,602

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

Net Pension Liability as of June 30, 2023	\$4,625,612
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	613,894
- Net Difference Between Projected and Actual Investment	(578,694)
- Change of Assumptions	(87,552)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,775
Pension Expense/(Income)	2,564,602
Contributions	(1,028,089)
Total Activity in FY 2024	1,496,936
Net Pension Liability as of June 30, 2024	\$6,122,548

Supplemental Information

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

\$1,028,089

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$691,093
2026	1,851,968
2027	779,815
2028	494,735
2029	331,430
Thereafter	210,392
Total	\$4,359,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,389,082	\$6,122,548	\$292,141

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$5,802,570 Proportionate Share: 0.0050771

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,522,092	\$6,411,878

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,224,568	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,379,675	0
Change of Assumptions	938,334	11,167
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,663	46,967
Total	\$4,580,240	\$58,134

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,679,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,247)
Total	\$2,675,002

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

Net Pension Liability as of June 30, 2023	\$5,522,092
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	421,570
- Net Difference Between Projected and Actual Investment	(883,919)
- Change of Assumptions	(234,266)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,859)
Pension Expense/(Income)	2,675,002
Contributions	(1,076,742)
Total Activity in FY 2024	889,786
Net Pension Liability as of June 30, 2024	\$6,411,878

Supplemental Information

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

\$1,076,742

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$716,762
2026	1,932,252
2027	808,443
2028	510,249
2029	337,748
Thereafter	216,652
Total	\$4,522,106

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,021,805	\$6,411,878	\$305,947

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$2,216,281 Proportionate Share: 0.0019392

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,609,483	\$2,449,019

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$849,674	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	526,967	0
Change of Assumptions	358,397	4,265
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,627	12,085
Total	\$1,760,665	\$16,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,023,340
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	326
Total	\$1,023,666

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

Net Pension Liability as of June 30, 2023	\$1,609,483
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	324,168
- Net Difference Between Projected and Actual Investment	(132,786)
- Change of Assumptions	15,618
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,698
Pension Expense/(Income)	1,023,666
Contributions	(411,828)
Total Activity in FY 2024	839,536
Net Pension Liability as of June 30, 2024	\$2,449,019

Supplemental Information

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

\$411,828

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$276,684
2026	740,248
2027	311,223
2028	197,156
2029	132,524
Thereafter	86,480
Total	\$1,744,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,355,633	\$2,449,019	\$116,856

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$1,968,333 Proportionate Share: 0.0017223

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,506,118	\$2,175,096

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$754,638	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	468,026	0
Change of Assumptions	318,310	3,788
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,767	16,280
Total	\$1,557,741	\$20,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$908,879
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,206)
Total	\$907,673

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

Net Pension Liability as of June 30, 2023	\$1,506,118
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262,881
- Net Difference Between Projected and Actual Investment	(149,356)
- Change of Assumptions	(2,252)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,237
Pension Expense/(Income)	907,673
Contributions	(365,205)
Total Activity in FY 2024	668,978
Net Pension Liability as of June 30, 2024	\$2,175,096

Supplemental Information

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

\$365,205

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$243,827
2026	655,338
2027	274,208
2028	172,806
2029	116,036
Thereafter	75,458
Total	\$1,537,673

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,756,604	\$2,175,096	\$103,786

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,576,196 Proportionate Share: 0.0013791

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,362,493	\$1,741,668

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$604,262	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	374,763	0
Change of Assumptions	254,881	3,033
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,099	5,019
Total	\$1,245,005	\$8,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$727,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,000
Total	\$729,768

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

Net Pension Liability as of June 30, 2023	\$1,362,493
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,400
- Net Difference Between Projected and Actual Investment	(183,745)
- Change of Assumptions	(34,718)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,157
Pension Expense/(Income)	729,768
Contributions	(292,687)
Total Activity in FY 2024	379,175
Net Pension Liability as of June 30, 2024	\$1,741,668

Supplemental Information

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

\$292,687

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$197,371
2026	527,434
2027	221,847
2028	139,552
2029	91,581
Thereafter	59,168
Total	\$1,236,953

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,808,763	\$1,741,668	\$83,105

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7794200
 Submission Unit Name: NEW HAVEN-FIRE DEPT

Wages: \$1,165,550 Proportionate Share: 0.0010198

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$966,448	\$1,287,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$446,833	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	277,125	0
Change of Assumptions	188,476	2,243
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,217	70,001
Total	\$916,651	\$72,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$538,161
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,711)
Total	\$525,450

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-FIRE DEPT - 7794200

Net Pension Liability as of June 30, 2023	\$966,448
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,281
- Net Difference Between Projected and Actual Investment	(119,037)
- Change of Assumptions	(17,035)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,404
Pension Expense/(Income)	525,450
Contributions	(216,604)
Total Activity in FY 2024	321,459
Net Pension Liability as of June 30, 2024	\$1,287,907

Supplemental Information

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

\$216,604

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$132,224
2026	376,380
2027	150,464
2028	89,173
2029	55,924
Thereafter	40,242
Total	\$844,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,816,458	\$1,287,907	\$61,453

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$8,299,617 Proportionate Share: 0.0072620

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$6,979,037	\$9,171,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,181,897	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,973,409	0
Change of Assumptions	1,342,140	15,973
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,350	39,073
Total	\$6,546,796	\$55,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,832,247
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,581
Total	\$3,834,828

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

Net Pension Liability as of June 30, 2023	\$6,979,037
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	903,197
- Net Difference Between Projected and Actual Investment	(887,410)
- Change of Assumptions	(141,697)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,447
Pension Expense/(Income)	3,834,828
Contributions	(1,542,210)
Total Activity in FY 2024	2,192,155
Net Pension Liability as of June 30, 2024	\$9,171,192

Supplemental Information

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

\$1,542,210

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,034,587
2026	2,769,173
2027	1,165,767
2028	725,577
2029	483,634
Thereafter	313,012
Total	\$6,491,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,056,006	\$9,171,192	\$437,609

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$13,203,969 Proportionate Share: 0.0115532

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,491,400	\$14,590,556

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,062,117	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	3,139,520	0
Change of Assumptions	2,135,226	25,411
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,497	21,585
Total	\$10,471,360	\$46,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,096,767
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,628
Total	\$6,122,395

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

Net Pension Liability as of June 30, 2023	\$10,491,400
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,636,608
- Net Difference Between Projected and Actual Investment	(1,161,073)
- Change of Assumptions	(96,787)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,439
Pension Expense/(Income)	6,122,395
Contributions	(2,453,426)
Total Activity in FY 2024	4,099,156
Net Pension Liability as of June 30, 2024	\$14,590,556

Supplemental Information

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

\$2,453,426

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,665,843
2026	4,425,983
2027	1,873,255
2028	1,172,800
2029	779,117
Thereafter	507,366
Total	\$10,424,364

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,907,332	\$14,590,556	\$696,197

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7796100

Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$875,635

Proportionate Share: 0.0007662

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$835,526	\$967,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$335,716	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	208,211	0
Change of Assumptions	141,607	1,685
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,085	5,795
Total	\$696,619	\$7,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$404,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(302)
Total	\$404,031

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

Net Pension Liability as of June 30, 2023	\$835,526
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,912
- Net Difference Between Projected and Actual Investment	(134,284)
- Change of Assumptions	(35,809)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,663)
Pension Expense/(Income)	404,031
Contributions	(163,078)
Total Activity in FY 2024	132,109
Net Pension Liability as of June 30, 2024	\$967,635

Supplemental Information

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

\$163,078

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$110,091
2026	293,111
2027	123,270
2028	77,523
2029	52,151
Thereafter	32,993
Total	\$689,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,116,072	\$967,635	\$46,171

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$421,512 Proportionate Share: 0.0003688

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$346,975	\$465,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,592	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	100,219	0
Change of Assumptions	68,160	811
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,840	3,564
Total	\$333,811	\$4,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65
Total	\$194,685

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

Net Pension Liability as of June 30, 2023	\$346,975
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,302
- Net Difference Between Projected and Actual Investment	(42,011)
- Change of Assumptions	(5,629)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,615
Pension Expense/(Income)	194,685
Contributions	(78,179)
Total Activity in FY 2024	118,783
Net Pension Liability as of June 30, 2024	\$465,758

Supplemental Information

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

\$78,179

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$52,089
2026	140,144
2027	58,788
2028	37,192
2029	25,029
Thereafter	16,194
Total	\$329,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,018,542	\$465,758	\$22,224

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$71,601 Proportionate Share: 0.0000626

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$43,026	\$79,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,429	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	17,011	0
Change of Assumptions	11,570	138
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,493	4,375
Total	\$60,503	\$4,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,035
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(488)
Total	\$32,547

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

Net Pension Liability as of June 30, 2023	\$43,026
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,381
- Net Difference Between Projected and Actual Investment	(626)
- Change of Assumptions	2,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,767
Pension Expense/(Income)	32,547
Contributions	(13,420)
Total Activity in FY 2024	36,032
Net Pension Liability as of June 30, 2024	\$79,058

Supplemental Information

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

\$13,420

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,552
2026	23,519
2027	9,689
2028	6,410
2029	4,891
Thereafter	2,929
Total	\$55,990

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$172,887	\$79,058	\$3,772

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,705,568 Proportionate Share: 0.0014923

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,458,994	\$1,884,628

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$653,862	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	405,524	0
Change of Assumptions	275,802	3,282
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,776	44,486
Total	\$1,339,964	\$47,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$787,505
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,822)
Total	\$776,683

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

Net Pension Liability as of June 30, 2023	\$1,458,994
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	177,491
- Net Difference Between Projected and Actual Investment	(192,541)
- Change of Assumptions	(34,343)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,853
Pension Expense/(Income)	776,683
Contributions	(315,509)
Total Activity in FY 2024	425,634
Net Pension Liability as of June 30, 2024	\$1,884,628

Supplemental Information

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

\$315,509

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$202,468
2026	558,770
2027	228,891
2028	142,291
2029	96,557
Thereafter	63,219
Total	\$1,292,196

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,121,396	\$1,884,628	\$89,926

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$2,030,837 Proportionate Share: 0.0017769

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,553,447	\$2,244,050

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$778,561	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	482,863	0
Change of Assumptions	328,401	3,908
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,644	14,495
Total	\$1,618,469	\$18,403

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$937,692
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,017
Total	\$940,709

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

Net Pension Liability as of June 30, 2023	\$1,553,447
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	271,350
- Net Difference Between Projected and Actual Investment	(153,920)
- Change of Assumptions	(2,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,959
Pension Expense/(Income)	940,709
Contributions	(375,259)
Total Activity in FY 2024	690,603
Net Pension Liability as of June 30, 2024	\$2,244,050

Supplemental Information

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

\$375,259

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$255,425
2026	680,375
2027	287,182
2028	178,105
2029	120,318
Thereafter	78,661
Total	\$1,600,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,907,397	\$2,244,050	\$107,076

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$180,131 Proportionate Share: 0.0001576

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$140,142	\$199,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,054	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	42,827	0
Change of Assumptions	29,127	347
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,396	33
Total	\$147,404	\$380

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,167
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,499
Total	\$84,666

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

Net Pension Liability as of June 30, 2023	\$140,142
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,297
- Net Difference Between Projected and Actual Investment	(14,619)
- Change of Assumptions	(695)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(275)
Pension Expense/(Income)	84,666
Contributions	(33,483)
Total Activity in FY 2024	58,891
Net Pension Liability as of June 30, 2024	\$199,033

Supplemental Information

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

\$33,483

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$23,776
2026	61,506
2027	26,568
2028	16,574
2029	11,229
Thereafter	7,371
Total	\$147,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$435,256	\$199,033	\$9,497

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$5,404,789 Proportionate Share: 0.0047291

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,664,438	\$5,972,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,072,089	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,285,107	0
Change of Assumptions	874,018	10,402
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,127	54,976
Total	\$4,252,341	\$65,378

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,495,605
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,950)
Total	\$2,490,655

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

Net Pension Liability as of June 30, 2023	\$4,664,438
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	549,120
- Net Difference Between Projected and Actual Investment	(626,921)
- Change of Assumptions	(117,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,716
Pension Expense/(Income)	2,490,655
Contributions	(1,005,188)
Total Activity in FY 2024	1,307,951
Net Pension Liability as of June 30, 2024	\$5,972,389

Supplemental Information

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

\$1,005,188

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$665,994
2026	1,798,169
2027	751,034
2028	466,126
2029	306,723
Thereafter	198,917
Total	\$4,186,963

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,060,707	\$5,972,389	\$284,976

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$6,225,411 Proportionate Share: 0.0054471

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,401,823	\$6,879,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,386,686	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,480,220	0
Change of Assumptions	1,006,716	11,981
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,874	46,136
Total	\$4,888,496	\$58,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,874,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,253)
Total	\$2,867,249

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

Net Pension Liability as of June 30, 2023	\$5,401,823
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	622,956
- Net Difference Between Projected and Actual Investment	(734,074)
- Change of Assumptions	(141,403)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,236
Pension Expense/(Income)	2,867,249
Contributions	(1,157,635)
Total Activity in FY 2024	1,477,329
Net Pension Liability as of June 30, 2024	\$6,879,152

Supplemental Information

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

\$1,157,635

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$767,126
2026	2,071,292
2027	864,285
2028	537,651
2029	356,811
Thereafter	233,214
Total	\$4,830,379

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,043,662	\$6,879,152	\$328,243

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,698,494 Proportionate Share: 0.0014861

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,355,527	\$1,876,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$651,145	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	403,840	0
Change of Assumptions	274,656	3,269
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,888	3,225
Total	\$1,352,529	\$6,494

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$784,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,095
Total	\$787,328

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

Net Pension Liability as of June 30, 2023	\$1,355,527
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208,557
- Net Difference Between Projected and Actual Investment	(151,812)
- Change of Assumptions	(13,714)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,159
Pension Expense/(Income)	787,328
Contributions	(315,247)
Total Activity in FY 2024	521,271
Net Pension Liability as of June 30, 2024	\$1,876,798

Supplemental Information

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

\$315,247

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$214,028
2026	570,422
2027	241,130
2028	151,728
2029	102,242
Thereafter	66,485
Total	\$1,346,035

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,104,273	\$1,876,798	\$89,553

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$912,615 Proportionate Share: 0.0007985

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$650,206	\$1,008,427

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$349,868	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	216,988	0
Change of Assumptions	147,576	1,756
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,693	3,362
Total	\$729,125	\$5,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,367
Total	\$422,745

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

Net Pension Liability as of June 30, 2023	\$650,206
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137,572
- Net Difference Between Projected and Actual Investment	(49,542)
- Change of Assumptions	9,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,055
Pension Expense/(Income)	422,745
Contributions	(169,674)
Total Activity in FY 2024	358,221
Net Pension Liability as of June 30, 2024	\$1,008,427

Supplemental Information

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

\$169,674

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$115,029
2026	306,488
2027	129,610
2028	81,771
2029	55,326
Thereafter	35,783
Total	\$724,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,205,277	\$1,008,427	\$48,118

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$5,748,060 Proportionate Share: 0.0050294

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,397,316	\$6,351,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,203,667	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,366,712	0
Change of Assumptions	929,518	11,062
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,619	21,155
Total	\$4,531,516	\$32,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,654,077
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100
Total	\$2,654,177

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

Net Pension Liability as of June 30, 2023	\$5,397,316
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	441,409
- Net Difference Between Projected and Actual Investment	(845,734)
- Change of Assumptions	(216,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,423)
Pension Expense/(Income)	2,654,177
Contributions	(1,066,374)
Total Activity in FY 2024	954,322
Net Pension Liability as of June 30, 2024	\$6,351,638

Supplemental Information

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

\$1,066,374

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$717,627
2026	1,923,456
2027	807,595
2028	504,244
2029	334,046
Thereafter	212,331
Total	\$4,499,299

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,890,068	\$6,351,638	\$303,072

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$4,621,917 Proportionate Share: 0.0040441

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,904,515	\$5,107,301

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,771,951	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,098,962	0
Change of Assumptions	747,418	8,895
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,103	11,378
Total	\$3,653,434	\$20,273

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,134,122
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(487)
Total	\$2,133,635

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

Net Pension Liability as of June 30, 2023	\$3,904,515
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	497,102
- Net Difference Between Projected and Actual Investment	(501,561)
- Change of Assumptions	(82,694)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,552
Pension Expense/(Income)	2,133,635
Contributions	(858,248)
Total Activity in FY 2024	1,202,786
Net Pension Liability as of June 30, 2024	\$5,107,301

Supplemental Information

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

\$858,248

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$578,196
2026	1,548,103
2027	651,509
2028	408,649
2029	272,414
Thereafter	174,290
Total	\$3,633,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,168,892	\$5,107,301	\$243,698

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$649,236 Proportionate Share: 0.0005681

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$560,364	\$717,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$248,917	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	154,378	0
Change of Assumptions	104,994	1,250
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,714	1,437
Total	\$514,003	\$2,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,793
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,170
Total	\$300,963

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

Net Pension Liability as of June 30, 2023	\$560,364
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,955
- Net Difference Between Projected and Actual Investment	(75,324)
- Change of Assumptions	(14,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123
Pension Expense/(Income)	300,963
Contributions	(120,512)
Total Activity in FY 2024	157,090
Net Pension Liability as of June 30, 2024	\$717,454

Supplemental Information

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

\$120,512

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$81,814
2026	217,815
2027	91,881
2028	57,102
2029	38,231
Thereafter	24,473
Total	\$511,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,568,964	\$717,454	\$34,234

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$434,407 Proportionate Share: 0.0003801

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$406,084	\$480,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$166,544	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	103,290	0
Change of Assumptions	70,249	836
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,840	2,420
Total	\$342,923	\$3,256

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,583
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	268
Total	\$200,851

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

Net Pension Liability as of June 30, 2023	\$406,084
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,955
- Net Difference Between Projected and Actual Investment	(63,170)
- Change of Assumptions	(15,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,060)
Pension Expense/(Income)	200,851
Contributions	(80,634)
Total Activity in FY 2024	73,945
Net Pension Liability as of June 30, 2024	\$480,029

Supplemental Information

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

\$80,634

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$54,335
2026	145,263
2027	61,022
2028	37,748
2029	25,245
Thereafter	16,054
Total	\$339,667

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,049,750	\$480,029	\$22,905

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$911,330 Proportionate Share: 0.0007974

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$905,392	\$1,007,038

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$349,386	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	216,689	0
Change of Assumptions	147,373	1,754
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,803	12,188
Total	\$715,251	\$13,942

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$420,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,592)
Total	\$419,206

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

Net Pension Liability as of June 30, 2023	\$905,392
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,770
- Net Difference Between Projected and Actual Investment	(154,446)
- Change of Assumptions	(44,807)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,097)
Pension Expense/(Income)	419,206
Contributions	(168,980)
Total Activity in FY 2024	101,646
Net Pension Liability as of June 30, 2024	\$1,007,038

Supplemental Information

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

\$168,980

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$111,426
2026	302,095
2027	125,239
2028	77,706
2029	51,714
Thereafter	33,129
Total	\$701,309

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,202,239	\$1,007,038	\$48,051

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$634,734 Proportionate Share: 0.0005554

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$727,756	\$701,416

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,352	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	150,927	0
Change of Assumptions	102,647	1,222
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,271	15,350
Total	\$501,197	\$16,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$293,091
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,590)
Total	\$290,501

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

Net Pension Liability as of June 30, 2023	\$727,756
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,735
- Net Difference Between Projected and Actual Investment	(147,392)
- Change of Assumptions	(51,640)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,595)
Pension Expense/(Income)	290,501
Contributions	(116,949)
Total Activity in FY 2024	(26,340)
Net Pension Liability as of June 30, 2024	\$701,416

Supplemental Information

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

\$116,949

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$77,206
2026	210,324
2027	87,352
2028	52,988
2029	34,857
Thereafter	21,898
Total	\$484,625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,533,890	\$701,416	\$33,468

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7805100
 Submission Unit Name: RENSSELAER-POLICE DEPT

Wages: \$759,812 Proportionate Share: 0.0006648

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$686,574	\$839,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$291,287	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	180,656	0
Change of Assumptions	122,866	1,462
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,644	7,196
Total	\$602,453	\$8,658

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	487
Total	\$351,310

1977 Fund Net Pension Liability - Unaudited

RENSSELAER-POLICE DEPT - 7805100

Net Pension Liability as of June 30, 2023	\$686,574
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,117
- Net Difference Between Projected and Actual Investment	(100,781)
- Change of Assumptions	(22,999)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(687)
Pension Expense/(Income)	351,310
Contributions	(140,957)
Total Activity in FY 2024	153,003
Net Pension Liability as of June 30, 2024	\$839,577

Supplemental Information

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

\$140,957

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$94,989
2026	254,103
2027	106,728
2028	66,754
2029	43,711
Thereafter	27,510
Total	\$593,795

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,836,028	\$839,577	\$40,061

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$4,527,283 Proportionate Share: 0.0039613

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,383,642	\$5,002,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,735,672	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,076,462	0
Change of Assumptions	732,115	8,713
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,478	29,208
Total	\$3,573,727	\$37,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,090,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,170)
Total	\$2,087,257

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

Net Pension Liability as of June 30, 2023	\$4,383,642
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	304,385
- Net Difference Between Projected and Actual Investment	(720,463)
- Change of Assumptions	(198,587)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,366)
Pension Expense/(Income)	2,087,257
Contributions	(840,135)
Total Activity in FY 2024	619,091
Net Pension Liability as of June 30, 2024	\$5,002,733

Supplemental Information

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

\$840,135

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$561,062
2026	1,510,165
2027	633,364
2028	397,660
2029	265,132
Thereafter	168,423
Total	\$3,535,806

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,940,217	\$5,002,733	\$238,708

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$5,459,105 Proportionate Share: 0.0047766

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,219,782	\$6,032,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,092,901	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,298,015	0
Change of Assumptions	882,796	10,506
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,563	26,606
Total	\$4,310,275	\$37,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,520,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,284
Total	\$2,523,955

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

Net Pension Liability as of June 30, 2023	\$5,219,782
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	388,609
- Net Difference Between Projected and Actual Investment	(841,657)
- Change of Assumptions	(225,559)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,151)
Pension Expense/(Income)	2,523,955
Contributions	(1,012,603)
Total Activity in FY 2024	812,594
Net Pension Liability as of June 30, 2024	\$6,032,376

Supplemental Information

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

\$1,012,603

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$682,957
2026	1,826,592
2027	768,430
2028	478,854
2029	314,450
Thereafter	201,880
Total	\$4,273,163

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,191,892	\$6,032,376	\$287,839

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$425,036	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,934	21,937
Total	\$92,934	\$21,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,232
Total	\$11,232

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

Net Pension Liability as of June 30, 2023	\$425,036
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(138,777)
- Net Difference Between Projected and Actual Investment	(174,229)
- Change of Assumptions	(89,396)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,093
Pension Expense/(Income)	11,232
Contributions	(101,959)
Total Activity in FY 2024	(425,036)
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

\$101,959

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$11,413
2026	11,542
2027	11,495
2028	10,956
2029	11,413
Thereafter	14,178
Total	\$70,997

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

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$746,000 Proportionate Share: 0.0006527

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$680,427	\$824,296

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$285,985	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	177,368	0
Change of Assumptions	120,630	1,436
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,318	12,308
Total	\$588,301	\$13,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,438
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,149)
Total	\$342,289

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

Net Pension Liability as of June 30, 2023	\$680,427
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,821
- Net Difference Between Projected and Actual Investment	(101,550)
- Change of Assumptions	(23,916)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,696
Pension Expense/(Income)	342,289
Contributions	(138,471)
Total Activity in FY 2024	143,869
Net Pension Liability as of June 30, 2024	\$824,296

Supplemental Information

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

\$138,471

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$91,134
2026	247,288
2027	102,707
2028	63,886
2029	42,662
Thereafter	26,880
Total	\$574,557

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,802,610	\$824,296	\$39,332

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$639,758 Proportionate Share: 0.0005598

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$522,767	\$706,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,280	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	152,123	0
Change of Assumptions	103,460	1,231
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,547	919
Total	\$508,410	\$2,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,243
Total	\$296,656

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

Net Pension Liability as of June 30, 2023	\$522,767
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,593
- Net Difference Between Projected and Actual Investment	(62,168)
- Change of Assumptions	(7,722)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,697
Pension Expense/(Income)	296,656
Contributions	(118,851)
Total Activity in FY 2024	184,205
Net Pension Liability as of June 30, 2024	\$706,972

Supplemental Information

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

\$118,851

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$81,059
2026	214,982
2027	91,003
2028	56,692
2029	37,899
Thereafter	24,625
Total	\$506,260

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,546,041	\$706,972	\$33,734

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$739,772 Proportionate Share: 0.0006473

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$617,424	\$817,476

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$283,619	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	175,900	0
Change of Assumptions	119,632	1,424
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,894	5,466
Total	\$585,045	\$6,890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$341,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	182
Total	\$341,770

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

Net Pension Liability as of June 30, 2023	\$617,424
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,026
- Net Difference Between Projected and Actual Investment	(77,192)
- Change of Assumptions	(11,652)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,483
Pension Expense/(Income)	341,770
Contributions	(137,383)
Total Activity in FY 2024	200,052
Net Pension Liability as of June 30, 2024	\$817,476

Supplemental Information

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

\$137,383

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$92,003
2026	246,913
2027	103,479
2028	64,976
2029	43,193
Thereafter	27,591
Total	\$578,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,787,697	\$817,476	\$39,006

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$881,505 Proportionate Share: 0.0007713

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$732,366	\$974,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,951	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	209,597	0
Change of Assumptions	142,549	1,696
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,183	1,231
Total	\$705,280	\$2,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$407,025
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,697
Total	\$409,722

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

Net Pension Liability as of June 30, 2023	\$732,366
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,829
- Net Difference Between Projected and Actual Investment	(90,611)
- Change of Assumptions	(13,181)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	703
Pension Expense/(Income)	409,722
Contributions	(163,752)
Total Activity in FY 2024	241,710
Net Pension Liability as of June 30, 2024	\$974,076

Supplemental Information

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

\$163,752

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$112,116
2026	296,735
2027	126,002
2028	79,848
2029	53,628
Thereafter	34,024
Total	\$702,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,130,157	\$974,076	\$46,479

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$538,323 Proportionate Share: 0.0004710

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$619,473	\$594,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$206,372	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	127,992	0
Change of Assumptions	87,049	1,036
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,770	9,376
Total	\$425,183	\$10,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(516)
Total	\$248,037

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

Net Pension Liability as of June 30, 2023	\$619,473
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,110
- Net Difference Between Projected and Actual Investment	(125,940)
- Change of Assumptions	(44,278)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,786)
Pension Expense/(Income)	248,037
Contributions	(99,789)
Total Activity in FY 2024	(24,646)
Net Pension Liability as of June 30, 2024	\$594,827

Supplemental Information

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

\$99,789

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$66,230
2026	179,032
2027	74,621
2028	46,263
2029	30,178
Thereafter	18,447
Total	\$414,771

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,300,796	\$594,827	\$28,383

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$410,601 Proportionate Share: 0.0003593

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$408,236	\$453,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$157,430	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	97,638	0
Change of Assumptions	66,405	790
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	997	3,185
Total	\$322,470	\$3,975

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$189,607
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(369)
Total	\$189,238

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

Net Pension Liability as of June 30, 2023	\$408,236
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,139
- Net Difference Between Projected and Actual Investment	(69,704)
- Change of Assumptions	(20,247)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,754)
Pension Expense/(Income)	189,238
Contributions	(76,147)
Total Activity in FY 2024	45,525
Net Pension Liability as of June 30, 2024	\$453,761

Supplemental Information

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

\$76,147

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$50,709
2026	136,769
2027	57,172
2028	35,539
2029	23,357
Thereafter	14,949
Total	\$318,495

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$992,306	\$453,761	\$21,651

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,817,143 Proportionate Share: 0.0033399

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,684,263	\$4,217,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,463,401	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	907,600	0
Change of Assumptions	617,270	7,346
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,228	17,846
Total	\$3,027,499	\$25,192

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,762,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,610
Total	\$1,768,117

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

Net Pension Liability as of June 30, 2023	\$3,684,263
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	260,465
- Net Difference Between Projected and Actual Investment	(602,638)
- Change of Assumptions	(164,968)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,753)
Pension Expense/(Income)	1,768,117
Contributions	(708,520)
Total Activity in FY 2024	533,703
Net Pension Liability as of June 30, 2024	\$4,217,966

Supplemental Information

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

\$708,520

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$479,685
2026	1,279,486
2027	539,300
2028	339,665
2029	223,769
Thereafter	140,402
Total	\$3,002,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,224,050	\$4,217,966	\$201,263

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,468,731 Proportionate Share: 0.0012851

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,309,735	\$1,622,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563,076	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	349,219	0
Change of Assumptions	237,508	2,827
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,163	13,464
Total	\$1,162,966	\$16,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$678,163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132
Total	\$678,295

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

Net Pension Liability as of June 30, 2023	\$1,309,735
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,439
- Net Difference Between Projected and Actual Investment	(187,662)
- Change of Assumptions	(40,788)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	515
Pension Expense/(Income)	678,295
Contributions	(272,579)
Total Activity in FY 2024	313,220
Net Pension Liability as of June 30, 2024	\$1,622,955

Supplemental Information

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

\$272,579

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$183,027
2026	490,733
2027	206,110
2028	128,127
2029	85,089
Thereafter	53,589
Total	\$1,146,675

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,549,156	\$1,622,955	\$77,440

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$970,584 Proportionate Share: 0.0008492

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$893,713	\$1,072,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$372,083	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	230,766	0
Change of Assumptions	156,946	1,868
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,645	2,093
Total	\$771,440	\$3,961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$448,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,794
Total	\$449,927

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

Net Pension Liability as of June 30, 2023	\$893,713
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,280
- Net Difference Between Projected and Actual Investment	(135,581)
- Change of Assumptions	(32,892)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,613)
Pension Expense/(Income)	449,927
Contributions	(180,378)
Total Activity in FY 2024	178,743
Net Pension Liability as of June 30, 2024	\$1,072,456

Supplemental Information

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

\$180,378

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$122,533
2026	325,922
2027	137,890
2028	86,634
2029	57,597
Thereafter	36,903
Total	\$767,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,345,299	\$1,072,456	\$51,173

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$224,724 Proportionate Share: 0.0001966

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$175,383	\$248,286

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,142	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,425	0
Change of Assumptions	36,335	432
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,930	2,915
Total	\$179,832	\$3,347

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(354)
Total	\$103,394

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

Net Pension Liability as of June 30, 2023	\$175,383
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,878
- Net Difference Between Projected and Actual Investment	(18,467)
- Change of Assumptions	(985)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,704
Pension Expense/(Income)	103,394
Contributions	(41,621)
Total Activity in FY 2024	72,903
Net Pension Liability as of June 30, 2024	\$248,286

Supplemental Information

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

\$41,621

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$27,717
2026	75,425
2027	31,908
2028	19,901
2029	12,936
Thereafter	8,598
Total	\$176,485

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$542,965	\$248,286	\$11,847

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$1,294,900 Proportionate Share: 0.0011330

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,170,617	\$1,430,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$496,432	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	307,887	0
Change of Assumptions	209,398	2,492
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,954	4,095
Total	\$1,022,671	\$6,587

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$597,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,238
Total	\$599,136

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

Net Pension Liability as of June 30, 2023	\$1,170,617
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,218
- Net Difference Between Projected and Actual Investment	(171,968)
- Change of Assumptions	(39,304)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,353)
Pension Expense/(Income)	599,136
Contributions	(240,478)
Total Activity in FY 2024	260,251
Net Pension Liability as of June 30, 2024	\$1,430,868

Supplemental Information

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

\$240,478

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$162,494
2026	433,788
2027	182,750
2028	114,346
2029	74,601
Thereafter	48,105
Total	\$1,016,084

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,129,090	\$1,430,868	\$68,275

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$3,420,476 Proportionate Share: 0.0029929

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,038,769	\$3,779,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,311,360	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	813,304	0
Change of Assumptions	553,138	6,583
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,581	28,874
Total	\$2,681,383	\$35,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,579,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,181)
Total	\$1,573,209

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

Net Pension Liability as of June 30, 2023	\$3,038,769
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319,182
- Net Difference Between Projected and Actual Investment	(432,336)
- Change of Assumptions	(92,574)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,241
Pension Expense/(Income)	1,573,209
Contributions	(634,752)
Total Activity in FY 2024	740,970
Net Pension Liability as of June 30, 2024	\$3,779,739

Supplemental Information

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

\$634,752

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$419,718
2026	1,136,261
2027	473,132
2028	295,057
2029	195,420
Thereafter	126,338
Total	\$2,645,926

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,265,715	\$3,779,739	\$180,353

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$3,322,838 Proportionate Share: 0.0029074

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,915,018	\$3,671,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,273,898	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	790,070	0
Change of Assumptions	537,337	6,395
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,017	13,113
Total	\$2,612,322	\$19,508

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,534,271
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,018)
Total	\$1,532,253

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

Net Pension Liability as of June 30, 2023	\$2,915,018
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	322,126
- Net Difference Between Projected and Actual Investment	(404,842)
- Change of Assumptions	(82,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,328
Pension Expense/(Income)	1,532,253
Contributions	(616,963)
Total Activity in FY 2024	756,743
Net Pension Liability as of June 30, 2024	\$3,671,761

Supplemental Information

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

\$616,963

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$413,249
2026	1,109,587
2027	464,421
2028	289,381
2029	192,035
Thereafter	124,141
Total	\$2,592,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,029,583	\$3,671,761	\$175,200

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$3,606,436 Proportionate Share: 0.0031556

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,168,769	\$3,985,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,382,649	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	857,517	0
Change of Assumptions	583,208	6,941
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,306	21,788
Total	\$2,835,680	\$28,729

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,665,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,991)
Total	\$1,661,258

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

Net Pension Liability as of June 30, 2023	\$3,168,769
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	348,026
- Net Difference Between Projected and Actual Investment	(441,412)
- Change of Assumptions	(90,203)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,969
Pension Expense/(Income)	1,661,258
Contributions	(669,194)
Total Activity in FY 2024	816,444
Net Pension Liability as of June 30, 2024	\$3,985,213

Supplemental Information

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

\$669,194

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$445,433
2026	1,202,217
2027	502,946
2028	314,644
2029	208,251
Thereafter	133,460
Total	\$2,806,951

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,715,055	\$3,985,213	\$190,157

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$4,749,328 Proportionate Share: 0.0041556

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,229,875	\$5,248,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,820,806	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,129,262	0
Change of Assumptions	768,025	9,140
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,487	26,459
Total	\$3,735,580	\$35,599

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,192,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,693)
Total	\$2,190,269

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

Net Pension Liability as of June 30, 2023	\$4,229,875
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	439,725
- Net Difference Between Projected and Actual Investment	(604,631)
- Change of Assumptions	(130,762)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,022
Pension Expense/(Income)	2,190,269
Contributions	(881,384)
Total Activity in FY 2024	1,018,239
Net Pension Liability as of June 30, 2024	\$5,248,114

Supplemental Information

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

\$881,384

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$588,887
2026	1,583,916
2027	662,938
2028	413,553
2029	275,140
Thereafter	175,547
Total	\$3,699,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,476,830	\$5,248,114	\$250,417

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$19,577,846 Proportionate Share: 0.0171302

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,039,615	\$21,633,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,505,719	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,655,039	0
Change of Assumptions	3,165,950	37,678
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,515	79,824
Total	\$15,452,223	\$117,502

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,039,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,596
Total	\$9,042,415

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

Net Pension Liability as of June 30, 2023	\$16,039,615
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,268,682
- Net Difference Between Projected and Actual Investment	(1,919,855)
- Change of Assumptions	(245,257)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,470
Pension Expense/(Income)	9,042,415
Contributions	(3,635,311)
Total Activity in FY 2024	5,594,144
Net Pension Liability as of June 30, 2024	\$21,633,759

Supplemental Information

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

\$3,635,311

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,439,347
2026	6,540,680
2027	2,744,432
2028	1,723,258
2029	1,146,603
Thereafter	740,401
Total	\$15,334,721

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,309,748	\$21,633,759	\$1,032,268

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$17,436,679 Proportionate Share: 0.0152568

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$16,096,573	\$19,267,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,684,876	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	4,145,953	0
Change of Assumptions	2,819,714	33,557
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,815	52,493
Total	\$13,750,358	\$86,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,051,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,015
Total	\$8,059,217

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

Net Pension Liability as of June 30, 2023	\$16,096,573
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,429,242
- Net Difference Between Projected and Actual Investment	(2,452,289)
- Change of Assumptions	(599,352)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,180)
Pension Expense/(Income)	8,059,217
Contributions	(3,235,372)
Total Activity in FY 2024	3,171,266
Net Pension Liability as of June 30, 2024	\$19,267,839

Supplemental Information

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

\$3,235,372

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$2,176,580
2026	5,828,675
2027	2,447,402
2028	1,535,187
2029	1,023,796
Thereafter	652,668
Total	\$13,664,308

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,135,840	\$19,267,839	\$919,377

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,839,569 Proportionate Share: 0.0024846

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,474,410	\$3,137,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,088,645	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	675,177	0
Change of Assumptions	459,196	5,465
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,130	8,467
Total	\$2,242,148	\$13,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,311,154
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(797)
Total	\$1,310,357

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

Net Pension Liability as of June 30, 2023	\$2,474,410
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	280,735
- Net Difference Between Projected and Actual Investment	(339,123)
- Change of Assumptions	(66,699)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,998
Pension Expense/(Income)	1,310,357
Contributions	(526,872)
Total Activity in FY 2024	663,396
Net Pension Liability as of June 30, 2024	\$3,137,806

Supplemental Information

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

\$526,872

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$354,926
2026	950,550
2027	399,886
2028	250,487
2029	166,453
Thereafter	105,914
Total	\$2,228,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,861,905	\$3,137,806	\$149,722

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,867,134 Proportionate Share: 0.0025087

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,609,737	\$3,168,242

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,099,205	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	681,726	0
Change of Assumptions	463,650	5,518
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,748	4,669
Total	\$2,256,329	\$10,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,323,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,772)
Total	\$1,321,100

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

Net Pension Liability as of June 30, 2023	\$2,609,737
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	247,109
- Net Difference Between Projected and Actual Investment	(388,047)
- Change of Assumptions	(90,761)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,183
Pension Expense/(Income)	1,321,100
Contributions	(532,079)
Total Activity in FY 2024	558,505
Net Pension Liability as of June 30, 2024	\$3,168,242

Supplemental Information

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

\$532,079

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$357,447
2026	958,838
2027	402,859
2028	252,331
2029	167,431
Thereafter	107,236
Total	\$2,246,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,928,464	\$3,168,242	\$151,175

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$190,264 Proportionate Share: 0.0001665

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$204,374	\$210,273

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,953	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	45,245	0
Change of Assumptions	30,772	366
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,483	6,742
Total	\$150,453	\$7,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,190)
Total	\$86,674

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

Net Pension Liability as of June 30, 2023	\$204,374
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,223
- Net Difference Between Projected and Actual Investment	(38,531)
- Change of Assumptions	(12,579)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(698)
Pension Expense/(Income)	86,674
Contributions	(35,190)
Total Activity in FY 2024	5,899
Net Pension Liability as of June 30, 2024	\$210,273

Supplemental Information

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

\$35,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$22,314
2026	62,310
2027	25,397
2028	16,112
2029	10,670
Thereafter	6,542
Total	\$143,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$459,835	\$210,273	\$10,033

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$111,011 Proportionate Share: 0.0000971

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$98,345	\$122,628

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,545	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	26,386	0
Change of Assumptions	17,946	214
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,404	917
Total	\$91,281	\$1,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	981
Total	\$52,222

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

Net Pension Liability as of June 30, 2023	\$98,345
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,435
- Net Difference Between Projected and Actual Investment	(13,927)
- Change of Assumptions	(2,952)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(903)
Pension Expense/(Income)	52,222
Contributions	(20,592)
Total Activity in FY 2024	24,283
Net Pension Liability as of June 30, 2024	\$122,628

Supplemental Information

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

\$20,592

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$14,481
2026	37,732
2027	16,128
2028	10,440
2029	6,936
Thereafter	4,433
Total	\$90,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,168	\$122,628	\$5,851

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$929,041 Proportionate Share: 0.0008129

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$705,525	\$1,026,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$356,178	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	220,901	0
Change of Assumptions	150,238	1,788
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,186	3,205
Total	\$740,503	\$4,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$428,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,203
Total	\$430,180

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

Net Pension Liability as of June 30, 2023	\$705,525
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	125,820
- Net Difference Between Projected and Actual Investment	(68,305)
- Change of Assumptions	60
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,100
Pension Expense/(Income)	430,180
Contributions	(173,767)
Total Activity in FY 2024	321,088
Net Pension Liability as of June 30, 2024	\$1,026,613

Supplemental Information

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

\$173,767

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$117,045
2026	311,627
2027	131,628
2028	82,721
2029	55,718
Thereafter	36,771
Total	\$735,510

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,245,046	\$1,026,613	\$48,985

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$9,610,020 Proportionate Share: 0.0084086

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$9,135,976	\$10,619,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,684,288	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,284,992	0
Change of Assumptions	1,554,051	18,495
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,793	69,716
Total	\$7,540,124	\$88,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,437,322
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,104)
Total	\$4,422,218

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

Net Pension Liability as of June 30, 2023	\$9,135,976
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	701,333
- Net Difference Between Projected and Actual Investment	(1,459,990)
- Change of Assumptions	(385,966)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,584)
Pension Expense/(Income)	4,422,218
Contributions	(1,783,751)
Total Activity in FY 2024	1,483,260
Net Pension Liability as of June 30, 2024	\$10,619,236

Supplemental Information

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

\$1,783,751

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,186,825
2026	3,201,406
2027	1,337,621
2028	830,066
2029	547,309
Thereafter	348,686
Total	\$7,451,913

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,222,657	\$10,619,236	\$506,703

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$10,442,670 Proportionate Share: 0.0091371

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$10,120,761	\$11,539,259

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,003,485	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,482,958	0
Change of Assumptions	1,688,690	20,097
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,196	96,396
Total	\$8,193,329	\$116,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,821,761
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,431)
Total	\$4,801,330

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

Net Pension Liability as of June 30, 2023	\$10,120,761
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	698,992
- Net Difference Between Projected and Actual Investment	(1,665,704)
- Change of Assumptions	(460,054)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,277)
Pension Expense/(Income)	4,801,330
Contributions	(1,936,789)
Total Activity in FY 2024	1,418,498
Net Pension Liability as of June 30, 2024	\$11,539,259

Supplemental Information

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

\$1,936,789

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,282,550
2026	3,472,146
2027	1,446,456
2028	899,977
2029	596,472
Thereafter	379,235
Total	\$8,076,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,234,609	\$11,539,259	\$550,603

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$679,823 Proportionate Share: 0.0005948

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$662,192	\$751,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$260,616	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	161,634	0
Change of Assumptions	109,929	1,308
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,012	7,286
Total	\$533,191	\$8,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,883
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,467)
Total	\$312,416

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

Net Pension Liability as of June 30, 2023	\$662,192
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,406
- Net Difference Between Projected and Actual Investment	(109,809)
- Change of Assumptions	(30,654)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,119)
Pension Expense/(Income)	312,416
Contributions	(126,258)
Total Activity in FY 2024	88,982
Net Pension Liability as of June 30, 2024	\$751,174

Supplemental Information

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

\$126,258

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$83,242
2026	225,709
2027	93,950
2028	58,101
2029	38,767
Thereafter	24,828
Total	\$524,597

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,642,703	\$751,174	\$35,843

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$893,987 Proportionate Share: 0.0007822

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$728,165	\$987,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$342,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	212,559	0
Change of Assumptions	144,564	1,720
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,379	6,904
Total	\$704,229	\$8,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$412,777
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(710)
Total	\$412,067

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

Net Pension Liability as of June 30, 2023	\$728,165
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,976
- Net Difference Between Projected and Actual Investment	(85,928)
- Change of Assumptions	(10,308)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,075
Pension Expense/(Income)	412,067
Contributions	(166,205)
Total Activity in FY 2024	259,677
Net Pension Liability as of June 30, 2024	\$987,842

Supplemental Information

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

\$166,205

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$110,517
2026	297,848
2027	124,508
2028	77,543
2029	51,523
Thereafter	33,666
Total	\$695,605

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,160,260	\$987,842	\$47,135

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$323,544 Proportionate Share: 0.0002831

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$319,213	\$357,527

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,042	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	76,931	0
Change of Assumptions	52,322	623
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,233	4,275
Total	\$256,528	\$4,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,395
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(651)
Total	\$148,744

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

Net Pension Liability as of June 30, 2023	\$319,213
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,817
- Net Difference Between Projected and Actual Investment	(53,919)
- Change of Assumptions	(15,440)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(808)
Pension Expense/(Income)	148,744
Contributions	(60,080)
Total Activity in FY 2024	38,314
Net Pension Liability as of June 30, 2024	\$357,527

Supplemental Information

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

\$60,080

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$39,777
2026	107,432
2027	44,865
2028	28,475
2029	19,061
Thereafter	12,020
Total	\$251,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$781,858	\$357,527	\$17,060

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$302,559 Proportionate Share: 0.0002647

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$311,734	\$334,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,980	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	71,931	0
Change of Assumptions	48,921	582
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,508	7,804
Total	\$238,340	\$8,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,685
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,274)
Total	\$138,411

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

Net Pension Liability as of June 30, 2023	\$311,734
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,197
- Net Difference Between Projected and Actual Investment	(55,854)
- Change of Assumptions	(17,226)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(942)
Pension Expense/(Income)	138,411
Contributions	(56,030)
Total Activity in FY 2024	22,556
Net Pension Liability as of June 30, 2024	\$334,290

Supplemental Information

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

\$56,030

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$36,554
2026	99,880
2027	41,222
2028	25,520
2029	16,511
Thereafter	10,267
Total	\$229,954

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$731,042	\$334,290	\$15,951

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$4,395,389 Proportionate Share: 0.0038459

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,857,187	\$4,856,994

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,685,108	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,045,103	0
Change of Assumptions	710,787	8,459
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,304	7,610
Total	\$3,480,302	\$16,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,029,529
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,899
Total	\$2,037,428

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

Net Pension Liability as of June 30, 2023	\$3,857,187
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	425,712
- Net Difference Between Projected and Actual Investment	(536,019)
- Change of Assumptions	(108,934)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,770)
Pension Expense/(Income)	2,037,428
Contributions	(816,610)
Total Activity in FY 2024	999,807
Net Pension Liability as of June 30, 2024	\$4,856,994

Supplemental Information

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

\$816,610

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$553,170
2026	1,472,574
2027	620,406
2028	389,692
2029	261,300
Thereafter	167,091
Total	\$3,464,233

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,621,508	\$4,856,994	\$231,754

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$5,389,296 Proportionate Share: 0.0047155

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,790,546	\$5,955,213

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,066,130	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,281,412	0
Change of Assumptions	871,504	10,372
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,136	746
Total	\$4,267,182	\$11,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,488,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,715
Total	\$2,499,143

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

Net Pension Liability as of June 30, 2023	\$4,790,546
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	501,986
- Net Difference Between Projected and Actual Investment	(682,309)
- Change of Assumptions	(146,439)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,653)
Pension Expense/(Income)	2,499,143
Contributions	(1,001,061)
Total Activity in FY 2024	1,164,667
Net Pension Liability as of June 30, 2024	\$5,955,213

Supplemental Information

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

\$1,001,061

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$680,134
2026	1,808,959
2027	763,680
2028	479,350
2029	318,745
Thereafter	205,196
Total	\$4,256,064

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,023,147	\$5,955,213	\$284,157

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$2,086,959 Proportionate Share: 0.0018260

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,720,429	\$2,306,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$800,075	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	496,206	0
Change of Assumptions	337,476	4,016
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,954	19,423
Total	\$1,654,711	\$23,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$963,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(238)
Total	\$963,365

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

Net Pension Liability as of June 30, 2023	\$1,720,429
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238,344
- Net Difference Between Projected and Actual Investment	(209,025)
- Change of Assumptions	(28,389)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,453
Pension Expense/(Income)	963,365
Contributions	(388,118)
Total Activity in FY 2024	585,630
Net Pension Liability as of June 30, 2024	\$2,306,059

Supplemental Information

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

\$388,118

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$259,777
2026	696,754
2027	292,096
2028	182,570
2029	122,190
Thereafter	77,885
Total	\$1,631,272

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,043,000	\$2,306,059	\$110,035

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$2,135,636 Proportionate Share: 0.0018686

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,798,593	\$2,359,858

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$818,740	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	507,782	0
Change of Assumptions	345,349	4,110
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,444	6,921
Total	\$1,698,315	\$11,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$986,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,786
Total	\$989,869

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

Net Pension Liability as of June 30, 2023	\$1,798,593
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	231,488
- Net Difference Between Projected and Actual Investment	(229,490)
- Change of Assumptions	(37,050)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,040
Pension Expense/(Income)	989,869
Contributions	(397,592)
Total Activity in FY 2024	561,265
Net Pension Liability as of June 30, 2024	\$2,359,858

Supplemental Information

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

\$397,592

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$269,979
2026	717,341
2027	303,179
2028	190,314
2029	126,281
Thereafter	80,190
Total	\$1,687,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,160,652	\$2,359,858	\$112,602

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$1,764,601 Proportionate Share: 0.0015440

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,550,988	\$1,949,920

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$676,515	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	419,574	0
Change of Assumptions	285,357	3,396
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,210	6,171
Total	\$1,391,656	\$9,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$814,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(340)
Total	\$814,448

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

Net Pension Liability as of June 30, 2023	\$1,550,988
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,107
- Net Difference Between Projected and Actual Investment	(216,201)
- Change of Assumptions	(44,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,409
Pension Expense/(Income)	814,448
Contributions	(327,581)
Total Activity in FY 2024	398,932
Net Pension Liability as of June 30, 2024	\$1,949,920

Supplemental Information

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

\$327,581

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$219,506
2026	589,241
2027	247,144
2028	155,238
2029	104,017
Thereafter	66,943
Total	\$1,382,089

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,264,180	\$1,949,920	\$93,042

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$2,060,545 Proportionate Share: 0.0018029

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,839,570	\$2,276,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$789,953	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	489,928	0
Change of Assumptions	333,206	3,965
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,050	2,579
Total	\$1,624,137	\$6,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$951,413
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,313
Total	\$952,726

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

Net Pension Liability as of June 30, 2023	\$1,839,570
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	189,322
- Net Difference Between Projected and Actual Investment	(264,141)
- Change of Assumptions	(57,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(726)
Pension Expense/(Income)	952,726
Contributions	(382,199)
Total Activity in FY 2024	437,316
Net Pension Liability as of June 30, 2024	\$2,276,886

Supplemental Information

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

\$382,199

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$257,809
2026	689,560
2027	289,894
2028	181,635
2029	121,150
Thereafter	77,545
Total	\$1,617,593

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,979,203	\$2,276,886	\$108,643

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$2,934,145 Proportionate Share: 0.0025673

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,722,732	\$3,242,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,124,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	697,650	0
Change of Assumptions	474,480	5,647
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,826	45,696
Total	\$2,298,837	\$51,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,354,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,443)
Total	\$1,345,353

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

Net Pension Liability as of June 30, 2023	\$2,722,732
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235,892
- Net Difference Between Projected and Actual Investment	(418,441)
- Change of Assumptions	(103,825)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,881
Pension Expense/(Income)	1,345,353
Contributions	(544,344)
Total Activity in FY 2024	519,516
Net Pension Liability as of June 30, 2024	\$3,242,248

Supplemental Information

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

\$544,344

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$355,991
2026	970,726
2027	402,029
2028	248,628
2029	164,522
Thereafter	105,598
Total	\$2,247,494

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,090,304	\$3,242,248	\$154,706

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$2,610,313 Proportionate Share: 0.0022840

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,579,926	\$2,884,468

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,000,751	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	620,665	0
Change of Assumptions	422,122	5,024
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,874	21,235
Total	\$2,053,412	\$26,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,205,295
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(868)
Total	\$1,204,427

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

Net Pension Liability as of June 30, 2023	\$2,579,926
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,389
- Net Difference Between Projected and Actual Investment	(436,888)
- Change of Assumptions	(125,524)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,721)
Pension Expense/(Income)	1,204,427
Contributions	(484,141)
Total Activity in FY 2024	304,542
Net Pension Liability as of June 30, 2024	\$2,884,468

Supplemental Information

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

\$484,141

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$323,283
2026	869,985
2027	364,067
2028	226,614
2029	149,152
Thereafter	94,052
Total	\$2,027,153

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,307,893	\$2,884,468	\$137,634

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$1,075,491 Proportionate Share: 0.0009410

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$944,730	\$1,188,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$412,306	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	255,712	0
Change of Assumptions	173,913	2,070
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,673	55
Total	\$853,604	\$2,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$496,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,893
Total	\$499,470

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

Net Pension Liability as of June 30, 2023	\$944,730
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,846
- Net Difference Between Projected and Actual Investment	(131,548)
- Change of Assumptions	(26,857)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,663)
Pension Expense/(Income)	499,470
Contributions	(199,587)
Total Activity in FY 2024	243,661
Net Pension Liability as of June 30, 2024	\$1,188,391

Supplemental Information

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

\$199,587

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$136,145
2026	361,419
2027	152,848
2028	95,965
2029	64,070
Thereafter	41,032
Total	\$851,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,598,830	\$1,188,391	\$56,705

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$908,508 Proportionate Share: 0.0007949

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$837,882	\$1,003,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$348,291	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	216,010	0
Change of Assumptions	146,911	1,748
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,728	2,540
Total	\$714,940	\$4,288

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$419,479
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	401
Total	\$419,880

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

Net Pension Liability as of June 30, 2023	\$837,882
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,717
- Net Difference Between Projected and Actual Investment	(127,451)
- Change of Assumptions	(31,064)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,452)
Pension Expense/(Income)	419,880
Contributions	(168,631)
Total Activity in FY 2024	165,999
Net Pension Liability as of June 30, 2024	\$1,003,881

Supplemental Information

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

\$168,631

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$113,225
2026	303,569
2027	127,415
2028	79,821
2029	52,954
Thereafter	33,668
Total	\$710,652

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,195,334	\$1,003,881	\$47,901

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$3,291,155 Proportionate Share: 0.0028797

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,016,129	\$3,636,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,261,761	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	782,543	0
Change of Assumptions	532,217	6,334
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,782	37,386
Total	\$2,596,303	\$43,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,519,653
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,782)
Total	\$1,514,871

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

Net Pension Liability as of June 30, 2023	\$3,016,129
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	276,976
- Net Difference Between Projected and Actual Investment	(453,816)
- Change of Assumptions	(108,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,821
Pension Expense/(Income)	1,514,871
Contributions	(611,719)
Total Activity in FY 2024	620,649
Net Pension Liability as of June 30, 2024	\$3,636,778

Supplemental Information

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

\$611,719

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$404,984
2026	1,094,661
2027	456,373
2028	285,909
2029	190,413
Thereafter	120,243
Total	\$2,552,583

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,953,082	\$3,636,778	\$173,531

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$3,809,123 Proportionate Share: 0.0033329

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,537,359	\$4,209,125

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,460,334	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	905,698	0
Change of Assumptions	615,976	7,331
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,829	28,513
Total	\$2,987,837	\$35,844

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,758,813
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,597)
Total	\$1,757,216

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

Net Pension Liability as of June 30, 2023	\$3,537,359
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	305,363
- Net Difference Between Projected and Actual Investment	(544,322)
- Change of Assumptions	(135,350)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,245)
Pension Expense/(Income)	1,757,216
Contributions	(706,896)
Total Activity in FY 2024	671,766
Net Pension Liability as of June 30, 2024	\$4,209,125

Supplemental Information

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

\$706,896

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$470,122
2026	1,267,992
2027	529,352
2028	329,242
2029	216,743
Thereafter	138,542
Total	\$2,951,993

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,204,718	\$4,209,125	\$200,841

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPT

Wages: \$1,070,556 Proportionate Share: 0.0009367

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$815,652	\$1,182,960

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$410,422	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	254,543	0
Change of Assumptions	173,118	2,060
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,177	7,398
Total	\$863,260	\$9,458

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$494,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,946
Total	\$497,254

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPT - 7831100

Net Pension Liability as of June 30, 2023	\$815,652
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,106
- Net Difference Between Projected and Actual Investment	(79,806)
- Change of Assumptions	(494)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,710
Pension Expense/(Income)	497,254
Contributions	(198,462)
Total Activity in FY 2024	367,308
Net Pension Liability as of June 30, 2024	\$1,182,960

Supplemental Information

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

\$198,462

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$136,401
2026	359,946
2027	152,228
2028	96,348
2029	65,976
Thereafter	42,903
Total	\$853,802

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,586,954	\$1,182,960	\$56,446

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$1,071,561 Proportionate Share: 0.0009376

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$922,090	\$1,184,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$410,816	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	254,788	0
Change of Assumptions	173,284	2,062
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,819	6,888
Total	\$851,707	\$8,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$494,783
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,362
Total	\$496,145

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

Net Pension Liability as of June 30, 2023	\$922,090
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,747
- Net Difference Between Projected and Actual Investment	(123,191)
- Change of Assumptions	(22,717)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,235
Pension Expense/(Income)	496,145
Contributions	(199,212)
Total Activity in FY 2024	262,007
Net Pension Liability as of June 30, 2024	\$1,184,097

Supplemental Information

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

\$199,212

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$134,179
2026	358,159
2027	150,295
2028	95,622
2029	63,773
Thereafter	40,729
Total	\$842,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,589,440	\$1,184,097	\$56,500

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$483,242 Proportionate Share: 0.0004228

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$418,992	\$533,955

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,253	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	114,894	0
Change of Assumptions	78,141	930
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,202	2,295
Total	\$391,490	\$3,225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$223,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,074
Total	\$225,191

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

Net Pension Liability as of June 30, 2023	\$418,992
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,449
- Net Difference Between Projected and Actual Investment	(56,858)
- Change of Assumptions	(10,913)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,133)
Pension Expense/(Income)	225,191
Contributions	(89,773)
Total Activity in FY 2024	114,963
Net Pension Liability as of June 30, 2024	\$533,955

Supplemental Information

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

\$89,773

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$62,198
2026	163,343
2027	69,567
2028	43,778
2029	29,804
Thereafter	19,575
Total	\$388,265

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,167,678	\$533,955	\$25,478

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$381,735 Proportionate Share: 0.0003340

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$290,529	\$421,809

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,344	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	90,763	0
Change of Assumptions	61,729	735
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,689	6,343
Total	\$303,525	\$7,078

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(578)
Total	\$175,678

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

Net Pension Liability as of June 30, 2023	\$290,529
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,484
- Net Difference Between Projected and Actual Investment	(28,329)
- Change of Assumptions	(111)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,633
Pension Expense/(Income)	175,678
Contributions	(71,075)
Total Activity in FY 2024	131,280
Net Pension Liability as of June 30, 2024	\$421,809

Supplemental Information

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

\$71,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$46,807
2026	126,558
2027	52,481
2028	32,959
2029	22,726
Thereafter	14,916
Total	\$296,447

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$922,433	\$421,809	\$20,127

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$2,365,855 Proportionate Share: 0.0020701

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,977,561	\$2,614,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$907,029	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	562,538	0
Change of Assumptions	382,589	4,553
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,088	7,522
Total	\$1,876,244	\$12,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,092,417
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,004
Total	\$1,096,421

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

Net Pension Liability as of June 30, 2023	\$1,977,561
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	261,343
- Net Difference Between Projected and Actual Investment	(248,096)
- Change of Assumptions	(37,894)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,145
Pension Expense/(Income)	1,096,421
Contributions	(439,147)
Total Activity in FY 2024	636,772
Net Pension Liability as of June 30, 2024	\$2,614,333

Supplemental Information

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

\$439,147

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$298,587
2026	793,791
2027	335,222
2028	209,998
2029	137,674
Thereafter	88,897
Total	\$1,864,169

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,717,149	\$2,614,333	\$124,745

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7834200
 Submission Unit Name: ST. JOHN-FIRE DEPT

Wages: \$1,055,468 Proportionate Share: 0.0009235

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$902,114	\$1,166,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$404,638	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	250,956	0
Change of Assumptions	170,678	2,031
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,150	34,829
Total	\$838,422	\$36,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$487,342
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,865)
Total	\$480,477

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-FIRE DEPT - 7834200

Net Pension Liability as of June 30, 2023	\$902,114
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,092
- Net Difference Between Projected and Actual Investment	(118,835)
- Change of Assumptions	(21,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,419
Pension Expense/(Income)	480,477
Contributions	(195,887)
Total Activity in FY 2024	264,176
Net Pension Liability as of June 30, 2024	\$1,166,290

Supplemental Information

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

\$195,887

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$124,384
2026	345,484
2027	143,328
2028	91,333
2029	58,532
Thereafter	38,501
Total	\$801,562

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,550,499	\$1,166,290	\$55,650

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$610,685 Proportionate Share: 0.0005343

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$512,523	\$674,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$234,107	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	145,193	0
Change of Assumptions	98,748	1,175
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,420	48
Total	\$492,468	\$1,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$281,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,182
Total	\$285,139

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

Net Pension Liability as of June 30, 2023	\$512,523
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,765
- Net Difference Between Projected and Actual Investment	(64,898)
- Change of Assumptions	(10,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,015)
Pension Expense/(Income)	285,139
Contributions	(113,523)
Total Activity in FY 2024	162,245
Net Pension Liability as of June 30, 2024	\$674,768

Supplemental Information

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

\$113,523

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$79,227
2026	207,180
2027	88,707
2028	55,729
2029	36,909
Thereafter	23,493
Total	\$491,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,475,616	\$674,768	\$32,197

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$669,272 Proportionate Share: 0.0005856

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$631,971	\$739,555

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$256,585	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	159,134	0
Change of Assumptions	108,229	1,288
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,456	7,604
Total	\$528,404	\$8,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$309,028
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(626)
Total	\$308,402

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

Net Pension Liability as of June 30, 2023	\$631,971
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,242
- Net Difference Between Projected and Actual Investment	(99,921)
- Change of Assumptions	(25,979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,015)
Pension Expense/(Income)	308,402
Contributions	(124,145)
Total Activity in FY 2024	107,584
Net Pension Liability as of June 30, 2024	\$739,555

Supplemental Information

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

\$124,145

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$83,076
2026	223,415
2027	93,551
2028	57,913
2029	37,631
Thereafter	23,926
Total	\$519,512

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,617,295	\$739,555	\$35,288

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7836200

Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$12,295,158

Proportionate Share: 0.0107580

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,817,731	\$13,586,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,713,694	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,923,428	0
Change of Assumptions	1,988,260	23,662
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,254	60,004
Total	\$9,656,636	\$83,666

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,677,130
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(113)
Total	\$5,677,017

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

Net Pension Liability as of June 30, 2023	\$11,817,731
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	855,129
- Net Difference Between Projected and Actual Investment	(1,920,849)
- Change of Assumptions	(520,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,421)
Pension Expense/(Income)	5,677,017
Contributions	(2,282,346)
Total Activity in FY 2024	1,768,566
Net Pension Liability as of June 30, 2024	\$13,586,297

Supplemental Information

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

\$2,282,346

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,526,813
2026	4,104,042
2027	1,719,573
2028	1,068,002
2029	704,605
Thereafter	449,935
Total	\$9,572,970

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,711,169	\$13,586,297	\$648,279

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7837200

Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$361,307

Proportionate Share: 0.0003161

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$250,781	\$399,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$138,501	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	85,898	0
Change of Assumptions	58,421	695
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,088	1,934
Total	\$296,908	\$2,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,810
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,696
Total	\$168,506

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

Net Pension Liability as of June 30, 2023	\$250,781
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,619
- Net Difference Between Projected and Actual Investment	(16,901)
- Change of Assumptions	4,980
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,476
Pension Expense/(Income)	168,506
Contributions	(67,258)
Total Activity in FY 2024	148,422
Net Pension Liability as of June 30, 2024	\$399,203

Supplemental Information

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

\$67,258

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$46,977
2026	122,678
2027	52,678
2028	34,195
2029	23,128
Thereafter	14,623
Total	\$294,279

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$872,997	\$399,203	\$19,048

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7839100

Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

Wages: \$0

Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20	61
Total	\$20	\$61

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

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO-POLICE DEPARTMENT - 7839100

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192
Pension Expense/(Income)	(192)
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	(\$46)
2026	4
2027	0
2028	0
2029	0
Thereafter	1
Total	(\$41)

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

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$468,481 Proportionate Share: 0.0004099

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$451,979	\$517,663

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,601	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	111,388	0
Change of Assumptions	75,756	902
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,183	2,755
Total	\$373,928	\$3,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$216,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	992
Total	\$217,301

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

Net Pension Liability as of June 30, 2023	\$451,979
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,027
- Net Difference Between Projected and Actual Investment	(73,885)
- Change of Assumptions	(20,208)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,579)
Pension Expense/(Income)	217,301
Contributions	(86,972)
Total Activity in FY 2024	65,684
Net Pension Liability as of June 30, 2024	\$517,663

Supplemental Information

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

\$86,972

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$59,537
2026	157,610
2027	66,889
2028	41,882
2029	27,221
Thereafter	17,132
Total	\$370,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,132,051	\$517,663	\$24,701

**1977 Fund - Unaudited
of Employer Allocation and Pension
Measurement Date of June 30, 2024**

Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Proportionate Share:	0.0006297
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	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$445,935	\$795,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,908	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	171,118	0
Change of Assumptions	116,379	1,385
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,635	4,730
Total	\$580,040	\$6,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$332,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,628
Total	\$333,928

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

Net Pension Liability as of June 30, 2023	\$445,935
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,307
- Net Difference Between Projected and Actual Investment	(11,678)
- Change of Assumptions	21,202
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,384
Pension Expense/(Income)	333,928
Contributions	(134,829)
Total Activity in FY 2024	349,314
Net Pension Liability as of June 30, 2024	\$795,249

Supplemental Information

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

\$134,829

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$91,117
2026	241,898
2027	102,347
2028	64,655
2029	44,394
Thereafter	29,514
Total	\$573,925

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,739,089	\$795,249	\$37,946

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7843200

Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$4,140,482

Proportionate Share: 0.0036228

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,701,985	\$4,575,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,587,356	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	984,476	0
Change of Assumptions	669,555	7,968
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,692	112,300
Total	\$3,316,079	\$120,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,911,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,582)
Total	\$1,906,214

1977 Fund Net Pension Liability - Unaudited

PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

Net Pension Liability as of June 30, 2023	\$3,701,985
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	378,634
- Net Difference Between Projected and Actual Investment	(533,027)
- Change of Assumptions	(117,033)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,898
Pension Expense/(Income)	1,906,214
Contributions	(768,431)
Total Activity in FY 2024	873,255
Net Pension Liability as of June 30, 2024	\$4,575,240

Supplemental Information

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

\$768,431

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$509,188
2026	1,376,901
2027	574,295
2028	355,955
2029	223,198
Thereafter	156,274
Total	\$3,195,811

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,005,356	\$4,575,240	\$218,310

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7844200

Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$638,769

Proportionate Share: 0.0005589

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$620,907	\$705,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,886	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	151,878	0
Change of Assumptions	103,294	1,229
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,099	8,342
Total	\$504,157	\$9,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(646)
Total	\$294,292

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

Net Pension Liability as of June 30, 2023	\$620,907
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,156
- Net Difference Between Projected and Actual Investment	(102,642)
- Change of Assumptions	(28,527)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,690)
Pension Expense/(Income)	294,292
Contributions	(118,660)
Total Activity in FY 2024	84,929
Net Pension Liability as of June 30, 2024	\$705,836

Supplemental Information

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

\$118,660

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$77,989
2026	211,958
2027	88,109
2028	55,478
2029	37,190
Thereafter	23,862
Total	\$494,586

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,543,556	\$705,836	\$33,679

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$869,900 Proportionate Share: 0.0007611

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$823,335	\$961,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333,481	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	206,825	0
Change of Assumptions	140,664	1,674
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,623	6,003
Total	\$689,593	\$7,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$401,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89
Total	\$401,731

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

Net Pension Liability as of June 30, 2023	\$823,335
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,657
- Net Difference Between Projected and Actual Investment	(130,673)
- Change of Assumptions	(34,178)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,311)
Pension Expense/(Income)	401,731
Contributions	(161,366)
Total Activity in FY 2024	137,860
Net Pension Liability as of June 30, 2024	\$961,195

Supplemental Information

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

\$161,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$108,584
2026	290,534
2027	122,010
2028	76,628
2029	51,528
Thereafter	32,632
Total	\$681,916

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,101,987	\$961,195	\$45,864

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$1,260,446 Proportionate Share: 0.0011029

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,061,208	\$1,392,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$483,243	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	299,707	0
Change of Assumptions	203,835	2,426
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,672	9,093
Total	\$1,003,457	\$11,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$582,014
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,804
Total	\$583,818

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

Net Pension Liability as of June 30, 2023	\$1,061,208
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,752
- Net Difference Between Projected and Actual Investment	(135,299)
- Change of Assumptions	(21,789)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,847
Pension Expense/(Income)	583,818
Contributions	(233,683)
Total Activity in FY 2024	331,646
Net Pension Liability as of June 30, 2024	\$1,392,854

Supplemental Information

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

\$233,683

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$158,290
2026	422,362
2027	177,737
2028	110,816
2029	73,789
Thereafter	48,944
Total	\$991,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,045,961	\$1,392,854	\$66,461

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$799,456 Proportionate Share: 0.0006995

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$703,374	\$883,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$306,491	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	190,085	0
Change of Assumptions	129,279	1,539
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,744	6,019
Total	\$632,599	\$7,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$369,135
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	445
Total	\$369,580

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

Net Pension Liability as of June 30, 2023	\$703,374
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,835
- Net Difference Between Projected and Actual Investment	(98,239)
- Change of Assumptions	(20,197)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	334
Pension Expense/(Income)	369,580
Contributions	(148,287)
Total Activity in FY 2024	180,026
Net Pension Liability as of June 30, 2024	\$883,400

Supplemental Information

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

\$148,287

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$100,149
2026	267,577
2027	112,342
2028	68,929
2029	45,985
Thereafter	30,059
Total	\$625,041

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,931,861	\$883,400	\$42,152

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7847200

Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$769,263

Proportionate Share: 0.0006731

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$650,104	\$850,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$294,924	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	182,911	0
Change of Assumptions	124,400	1,480
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,343	1,118
Total	\$609,578	\$2,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$355,203
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,647
Total	\$356,850

1977 Fund Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

Net Pension Liability as of June 30, 2023	\$650,104
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,660
- Net Difference Between Projected and Actual Investment	(83,577)
- Change of Assumptions	(13,813)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	803
Pension Expense/(Income)	356,850
Contributions	(142,968)
Total Activity in FY 2024	199,955
Net Pension Liability as of June 30, 2024	\$850,059

Supplemental Information

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

\$142,968

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$97,324
2026	258,424
2027	109,137
2028	68,250
2029	44,845
Thereafter	29,000
Total	\$606,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,858,950	\$850,059	\$40,561

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$1,649,455 Proportionate Share: 0.0014432

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,215,487	\$1,822,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$632,348	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	392,182	0
Change of Assumptions	266,728	3,174
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,613	9,800
Total	\$1,320,871	\$12,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$761,595
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,442
Total	\$767,037

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

Net Pension Liability as of June 30, 2023	\$1,215,487
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235,483
- Net Difference Between Projected and Actual Investment	(106,066)
- Change of Assumptions	7,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,935
Pension Expense/(Income)	767,037
Contributions	(309,163)
Total Activity in FY 2024	607,133
Net Pension Liability as of June 30, 2024	\$1,822,620

Supplemental Information

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

\$309,163

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$209,301
2026	553,990
2027	234,222
2028	146,527
2029	99,116
Thereafter	64,741
Total	\$1,307,897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,985,793	\$1,822,620	\$86,967

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$10,073,099 Proportionate Share: 0.0088138

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$8,700,286	\$11,130,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,861,829	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,395,103	0
Change of Assumptions	1,628,939	19,386
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,059	976
Total	\$7,954,930	\$20,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,651,151
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,135
Total	\$4,669,286

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

Net Pension Liability as of June 30, 2023	\$8,700,286
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,021,130
- Net Difference Between Projected and Actual Investment	(1,171,283)
- Change of Assumptions	(220,333)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,331
Pension Expense/(Income)	4,669,286
Contributions	(1,870,454)
Total Activity in FY 2024	2,430,677
Net Pension Liability as of June 30, 2024	\$11,130,963

Supplemental Information

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

\$1,870,454

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,268,546
2026	3,376,197
2027	1,423,328
2028	891,401
2029	593,527
Thereafter	381,569
Total	\$7,934,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,341,728	\$11,130,963	\$531,121

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$12,052,098 Proportionate Share: 0.0105454

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$11,030,149	\$13,317,804

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,620,542	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,865,656	0
Change of Assumptions	1,948,968	23,194
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,419	70,940
Total	\$9,473,585	\$94,134

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,564,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,165
Total	\$5,566,103

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

Net Pension Liability as of June 30, 2023	\$11,030,149
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,019,128
- Net Difference Between Projected and Actual Investment	(1,655,778)
- Change of Assumptions	(394,140)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,573)
Pension Expense/(Income)	5,566,103
Contributions	(2,237,085)
Total Activity in FY 2024	2,287,655
Net Pension Liability as of June 30, 2024	\$13,317,804

Supplemental Information

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

\$2,237,085

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,494,238
2026	4,017,972
2027	1,682,049
2028	1,049,477
2029	694,286
Thereafter	441,429
Total	\$9,379,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,124,016	\$13,317,804	\$635,467

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7851200

Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$6,849,577

Proportionate Share: 0.0059932

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,938,678	\$7,568,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,625,963	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,628,620	0
Change of Assumptions	1,107,645	13,182
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,836	47,741
Total	\$5,448,064	\$60,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,162,686
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,540
Total	\$3,171,226

1977 Fund Net Pension Liability - Unaudited

WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

Net Pension Liability as of June 30, 2023	\$4,938,678
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,013,453
- Net Difference Between Projected and Actual Investment	(395,823)
- Change of Assumptions	55,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,327
Pension Expense/(Income)	3,171,226
Contributions	(1,271,774)
Total Activity in FY 2024	2,630,145
Net Pension Liability as of June 30, 2024	\$7,568,823

Supplemental Information

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

\$1,271,774

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$859,834
2026	2,293,988
2027	966,482
2028	603,305
2029	398,941
Thereafter	264,591
Total	\$5,387,141

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,551,867	\$7,568,823	\$361,151

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$12,092,393 Proportionate Share: 0.0105806

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$12,303,721	\$13,362,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,635,965	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	2,875,221	0
Change of Assumptions	1,955,474	23,272
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,019	76,585
Total	\$9,543,679	\$99,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,583,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,960
Total	\$5,593,474

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

Net Pension Liability as of June 30, 2023	\$12,303,721
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	618,722
- Net Difference Between Projected and Actual Investment	(2,168,271)
- Change of Assumptions	(655,576)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,511)
Pension Expense/(Income)	5,593,474
Contributions	(2,242,301)
Total Activity in FY 2024	1,058,537
Net Pension Liability as of June 30, 2024	\$13,362,258

Supplemental Information

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

\$2,242,301

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$1,513,013
2026	4,044,876
2027	1,699,695
2028	1,058,787
2029	690,903
Thereafter	436,548
Total	\$9,443,822

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,221,231	\$13,362,258	\$637,588

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$305,616 Proportionate Share: 0.0002674

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$269,016	\$337,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,163	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	72,665	0
Change of Assumptions	49,420	588
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,308	1,565
Total	\$246,556	\$2,153

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,110
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,314
Total	\$142,424

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

Net Pension Liability as of June 30, 2023	\$269,016
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,328
- Net Difference Between Projected and Actual Investment	(37,609)
- Change of Assumptions	(7,749)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,060)
Pension Expense/(Income)	142,424
Contributions	(56,650)
Total Activity in FY 2024	68,684
Net Pension Liability as of June 30, 2024	\$337,700

Supplemental Information

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

\$56,650

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$39,361
2026	103,406
2027	44,143
2028	27,223
2029	18,471
Thereafter	11,799
Total	\$244,403

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$738,498	\$337,700	\$16,114

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$125,038 Proportionate Share: 0.0001094

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$81,647	\$138,161

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,934	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	29,729	0
Change of Assumptions	20,219	241
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,290	3,475
Total	\$103,172	\$3,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(415)
Total	\$57,317

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

Net Pension Liability as of June 30, 2023	\$81,647
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,276
- Net Difference Between Projected and Actual Investment	(3,739)
- Change of Assumptions	2,806
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,343
Pension Expense/(Income)	57,317
Contributions	(23,489)
Total Activity in FY 2024	56,514
Net Pension Liability as of June 30, 2024	\$138,161

Supplemental Information

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

\$23,489

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$15,503
2026	41,645
2027	17,389
2028	11,543
2029	7,948
Thereafter	5,428
Total	\$99,456

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$302,138	\$138,161	\$6,592

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$4,391,034 Proportionate Share: 0.0038421

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,572,293	\$4,852,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,683,443	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,044,070	0
Change of Assumptions	710,085	8,451
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,222	36,897
Total	\$3,504,820	\$45,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,027,524
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,908
Total	\$2,037,432

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

Net Pension Liability as of June 30, 2023	\$3,572,293
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	517,066
- Net Difference Between Projected and Actual Investment	(420,270)
- Change of Assumptions	(49,708)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,818
Pension Expense/(Income)	2,037,432
Contributions	(816,436)
Total Activity in FY 2024	1,279,902
Net Pension Liability as of June 30, 2024	\$4,852,195

Supplemental Information

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

\$816,436

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$554,415
2026	1,474,098
2027	623,553
2028	389,072
2029	252,518
Thereafter	165,816
Total	\$3,459,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,611,014	\$4,852,195	\$231,525

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$7,195,186 Proportionate Share: 0.0062956

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,474,046	\$7,950,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,758,462	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,710,795	0
Change of Assumptions	1,163,533	13,847
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,473	53,651
Total	\$5,689,263	\$67,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,322,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(555)
Total	\$3,321,711

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

Net Pension Liability as of June 30, 2023	\$5,474,046
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	971,151
- Net Difference Between Projected and Actual Investment	(533,104)
- Change of Assumptions	(1,641)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,480
Pension Expense/(Income)	3,321,711
Contributions	(1,336,919)
Total Activity in FY 2024	2,476,678
Net Pension Liability as of June 30, 2024	\$7,950,724

Supplemental Information

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

\$1,336,919

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$894,144
2026	2,402,653
2027	1,007,444
2028	627,940
2029	416,177
Thereafter	273,407
Total	\$5,621,765

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,387,027	\$7,950,724	\$379,374

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7856200

Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$4,014,666

Proportionate Share: 0.0035128

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,206,059	\$4,436,321

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,539,158	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	954,584	0
Change of Assumptions	649,225	7,726
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,598	10,166
Total	\$3,191,565	\$17,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,853,748
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,821
Total	\$1,863,569

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

Net Pension Liability as of June 30, 2023	\$3,206,059
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	492,359
- Net Difference Between Projected and Actual Investment	(359,631)
- Change of Assumptions	(32,814)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,171
Pension Expense/(Income)	1,863,569
Contributions	(746,392)
Total Activity in FY 2024	1,230,262
Net Pension Liability as of June 30, 2024	\$4,436,321

Supplemental Information

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

\$746,392

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$507,629
2026	1,348,838
2027	571,056
2028	355,754
2029	235,932
Thereafter	154,464
Total	\$3,173,673

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,701,561	\$4,436,321	\$211,682

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$1,098,172 Proportionate Share: 0.0009609

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$839,828	\$1,213,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$421,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	261,119	0
Change of Assumptions	177,591	2,113
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,020	11,449
Total	\$870,755	\$13,562

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$507,079
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(241)
Total	\$506,838

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

Net Pension Liability as of June 30, 2023	\$839,828
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	146,816
- Net Difference Between Projected and Actual Investment	(83,140)
- Change of Assumptions	(1,159)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,775
Pension Expense/(Income)	506,838
Contributions	(204,436)
Total Activity in FY 2024	373,694
Net Pension Liability as of June 30, 2024	\$1,213,522

Supplemental Information

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

\$204,436

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$136,282
2026	366,424
2027	153,634
2028	96,173
2029	63,203
Thereafter	41,477
Total	\$857,193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,653,789	\$1,213,522	\$57,904

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$2,812,864 Proportionate Share: 0.0024612

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,286,222	\$3,108,254

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,078,392	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	668,818	0
Change of Assumptions	454,871	5,413
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,364	15,632
Total	\$2,229,445	\$21,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,298,806
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,074
Total	\$1,301,880

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

Net Pension Liability as of June 30, 2023	\$2,286,222
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	331,925
- Net Difference Between Projected and Actual Investment	(268,341)
- Change of Assumptions	(31,391)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,847
Pension Expense/(Income)	1,301,880
Contributions	(521,888)
Total Activity in FY 2024	822,032
Net Pension Liability as of June 30, 2024	\$3,108,254

Supplemental Information

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

\$521,888

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$352,676
2026	942,112
2027	396,913
2028	248,282
2029	162,637
Thereafter	105,780
Total	\$2,208,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,797,279	\$3,108,254	\$148,312

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$688,686 Proportionate Share: 0.0006026

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$455,052	\$761,025

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$264,033	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	163,753	0
Change of Assumptions	111,371	1,325
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,723	4,623
Total	\$550,880	\$5,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$317,999
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,853
Total	\$319,852

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

Net Pension Liability as of June 30, 2023	\$455,052
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115,456
- Net Difference Between Projected and Actual Investment	(22,780)
- Change of Assumptions	14,337
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,911
Pension Expense/(Income)	319,852
Contributions	(126,803)
Total Activity in FY 2024	305,973
Net Pension Liability as of June 30, 2024	\$761,025

Supplemental Information

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

\$126,803

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$86,553
2026	230,691
2027	97,285
2028	61,773
2029	41,290
Thereafter	27,340
Total	\$544,932

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,664,245	\$761,025	\$36,313

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$1,417,045 Proportionate Share: 0.0012399

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,027,914	\$1,565,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$543,271	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	336,936	0
Change of Assumptions	229,154	2,727
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,440	23,556
Total	\$1,125,801	\$26,283

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$654,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,432)
Total	\$652,879

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

Net Pension Liability as of June 30, 2023	\$1,027,914
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207,650
- Net Difference Between Projected and Actual Investment	(84,422)
- Change of Assumptions	10,232
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,746
Pension Expense/(Income)	652,879
Contributions	(263,127)
Total Activity in FY 2024	537,958
Net Pension Liability as of June 30, 2024	\$1,565,872

Supplemental Information

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

\$263,127

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$175,203
2026	472,096
2027	197,403
2028	121,600
2029	80,391
Thereafter	52,825
Total	\$1,099,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,424,324	\$1,565,872	\$74,717

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$5,634,209 Proportionate Share: 0.0049298

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,777,638	\$6,225,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,160,027	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,339,647	0
Change of Assumptions	911,110	10,843
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,906	41,027
Total	\$4,429,690	\$51,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,601,516
Specific Liabilities of Individual Employers	\$635,978
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,002)
Total	\$3,229,492

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

Net Pension Liability as of June 30, 2023	\$4,777,638
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	600,098
- Net Difference Between Projected and Actual Investment	(618,783)
- Change of Assumptions	(104,589)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,184
Pension Expense/(Income)	3,229,492
Contributions	(1,683,187)
Total Activity in FY 2024	1,448,215
Net Pension Liability as of June 30, 2024	\$6,225,853

Supplemental Information

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

\$1,683,187

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$694,835
2026	1,875,535
2027	783,069
2028	487,056
2029	325,193
Thereafter	212,132
Total	\$4,377,820

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,614,996	\$6,225,853	\$297,070

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$68,239 Proportionate Share: 0.0000597

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$56,446	\$75,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,158	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	16,223	0
Change of Assumptions	11,034	131
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,364	1,135
Total	\$55,779	\$1,266

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	673
Total	\$32,177

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

Net Pension Liability as of June 30, 2023	\$56,446
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,728
- Net Difference Between Projected and Actual Investment	(6,915)
- Change of Assumptions	(969)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(514)
Pension Expense/(Income)	32,177
Contributions	(12,558)
Total Activity in FY 2024	18,949
Net Pension Liability as of June 30, 2024	\$75,395

Supplemental Information

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

\$12,558

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$8,686
2026	23,115
2027	9,806
2028	6,103
2029	4,233
Thereafter	2,570
Total	\$54,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,878	\$75,395	\$3,598

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$3,660,152 Proportionate Share: 0.0032026

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,662,598	\$4,044,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,403,242	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	870,289	0
Change of Assumptions	591,895	7,044
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,709	43,598
Total	\$2,907,135	\$50,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,690,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	979
Total	\$1,691,031

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

Net Pension Liability as of June 30, 2023	\$2,662,598
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	533,887
- Net Difference Between Projected and Actual Investment	(221,152)
- Change of Assumptions	24,841
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,352
Pension Expense/(Income)	1,691,031
Contributions	(679,988)
Total Activity in FY 2024	1,381,971
Net Pension Liability as of June 30, 2024	\$4,044,569

Supplemental Information

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

\$679,988

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$454,430
2026	1,221,641
2027	512,230
2028	319,511
2029	209,981
Thereafter	138,700
Total	\$2,856,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,844,859	\$4,044,569	\$192,989

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$58,625 Proportionate Share: 0.0000513

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$55,729	\$64,787

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,477	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	13,940	0
Change of Assumptions	9,481	113
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	426	6,890
Total	\$46,324	\$7,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,373)
Total	\$25,699

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

Net Pension Liability as of June 30, 2023	\$55,729
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,281
- Net Difference Between Projected and Actual Investment	(8,904)
- Change of Assumptions	(2,353)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,204
Pension Expense/(Income)	25,699
Contributions	(10,869)
Total Activity in FY 2024	9,058
Net Pension Liability as of June 30, 2024	\$64,787

Supplemental Information

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

\$10,869

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$5,910
2026	18,155
2027	6,771
2028	3,594
2029	2,795
Thereafter	2,096
Total	\$39,321

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$141,679	\$64,787	\$3,091

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$2,788,648 Proportionate Share: 0.0024400

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$2,144,441	\$3,081,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,069,103	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	663,057	0
Change of Assumptions	450,953	5,367
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,093	18,378
Total	\$2,212,206	\$23,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,287,618
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,815
Total	\$1,291,433

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

Net Pension Liability as of June 30, 2023	\$2,144,441
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	368,929
- Net Difference Between Projected and Actual Investment	(215,984)
- Change of Assumptions	(5,443)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,673
Pension Expense/(Income)	1,291,433
Contributions	(517,569)
Total Activity in FY 2024	937,039
Net Pension Liability as of June 30, 2024	\$3,081,480

Supplemental Information

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

\$517,569

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$349,095
2026	933,187
2027	393,155
2028	245,039
2029	162,109
Thereafter	105,876
Total	\$2,188,461

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,738,730	\$3,081,480	\$147,035

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$6,590,043 Proportionate Share: 0.0057662

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$5,491,973	\$7,282,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,526,502	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,566,934	0
Change of Assumptions	1,065,691	12,683
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,853	31,553
Total	\$5,204,980	\$44,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,042,895
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,068
Total	\$3,049,963

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

Net Pension Liability as of June 30, 2023	\$5,491,973
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	733,337
- Net Difference Between Projected and Actual Investment	(684,314)
- Change of Assumptions	(102,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,414
Pension Expense/(Income)	3,049,963
Contributions	(1,224,139)
Total Activity in FY 2024	1,790,171
Net Pension Liability as of June 30, 2024	\$7,282,144

Supplemental Information

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

\$1,224,139

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$822,844
2026	2,202,933
2027	925,172
2028	578,490
2029	384,504
Thereafter	246,801
Total	\$5,160,744

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,924,944	\$7,282,144	\$347,472

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$1,175,349 Proportionate Share: 0.0010284

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$902,421	\$1,298,768

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$450,601	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	279,462	0
Change of Assumptions	190,066	2,262
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,607	8,832
Total	\$932,736	\$11,094

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$542,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,144
Total	\$544,843

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

Net Pension Liability as of June 30, 2023	\$902,421
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,955
- Net Difference Between Projected and Actual Investment	(90,455)
- Change of Assumptions	(1,997)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,791
Pension Expense/(Income)	544,843
Contributions	(218,790)
Total Activity in FY 2024	396,347
Net Pension Liability as of June 30, 2024	\$1,298,768

Supplemental Information

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

\$218,790

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$146,731
2026	392,912
2027	165,232
2028	103,317
2029	68,566
Thereafter	44,884
Total	\$921,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,840,209	\$1,298,768	\$61,972

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$996,735 Proportionate Share: 0.0008721

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$939,608	\$1,101,377

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382,117	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	236,988	0
Change of Assumptions	161,179	1,918
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,256	17,769
Total	\$798,540	\$19,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$460,218
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,006
Total	\$461,224

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

Net Pension Liability as of June 30, 2023	\$939,608
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,329
- Net Difference Between Projected and Actual Investment	(148,172)
- Change of Assumptions	(38,362)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,506)
Pension Expense/(Income)	461,224
Contributions	(185,744)
Total Activity in FY 2024	161,769
Net Pension Liability as of June 30, 2024	\$1,101,377

Supplemental Information

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

\$185,744

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$122,842
2026	331,225
2027	138,276
2028	88,064
2029	59,699
Thereafter	38,747
Total	\$778,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,408,543	\$1,101,377	\$52,553

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$223,139 Proportionate Share: 0.0001952

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$186,651	\$246,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,528	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	53,045	0
Change of Assumptions	36,076	429
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,133	4,539
Total	\$175,782	\$4,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,009
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(766)
Total	\$102,243

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

Net Pension Liability as of June 30, 2023	\$186,651
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,585
- Net Difference Between Projected and Actual Investment	(23,466)
- Change of Assumptions	(3,610)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,574
Pension Expense/(Income)	102,243
Contributions	(41,459)
Total Activity in FY 2024	59,867
Net Pension Liability as of June 30, 2024	\$246,518

Supplemental Information

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

\$41,459

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$27,000
2026	73,736
2027	30,432
2028	18,917
2029	12,472
Thereafter	8,257
Total	\$170,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$539,098	\$246,518	\$11,763

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$2,313,071 Proportionate Share: 0.0020239

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$1,824,204	\$2,555,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$886,786	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	549,984	0
Change of Assumptions	374,051	4,452
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,211	60,234
Total	\$1,878,032	\$64,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,068,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,333
Total	\$1,073,370

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

Net Pension Liability as of June 30, 2023	\$1,824,204
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291,172
- Net Difference Between Projected and Actual Investment	(197,786)
- Change of Assumptions	(14,077)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,481
Pension Expense/(Income)	1,073,370
Contributions	(429,377)
Total Activity in FY 2024	731,783
Net Pension Liability as of June 30, 2024	\$2,555,987

Supplemental Information

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

\$429,377

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$292,979
2026	776,728
2027	329,291
2028	193,158
2029	133,144
Thereafter	88,046
Total	\$1,813,346

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,589,555	\$2,555,987	\$121,960

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$3,805,921 Proportionate Share: 0.0033301

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,403,671	\$4,205,589

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,459,107	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	904,937	0
Change of Assumptions	615,459	7,325
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,671	128,977
Total	\$3,102,174	\$136,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,757,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,249
Total	\$1,768,584

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

Net Pension Liability as of June 30, 2023	\$3,403,671
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	347,786
- Net Difference Between Projected and Actual Investment	(490,282)
- Change of Assumptions	(107,743)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,197)
Pension Expense/(Income)	1,768,584
Contributions	(707,230)
Total Activity in FY 2024	801,918
Net Pension Liability as of June 30, 2024	\$4,205,589

Supplemental Information

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

\$707,230

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$481,010
2026	1,276,662
2027	541,265
2028	311,906
2029	216,348
Thereafter	138,681
Total	\$2,965,872

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,196,985	\$4,205,589	\$200,672

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$299,860 Proportionate Share: 0.0002624

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$175,178	\$331,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,972	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	71,306	0
Change of Assumptions	48,496	577
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,758	8,050
Total	\$243,532	\$8,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$138,472
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114)
Total	\$138,358

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

Net Pension Liability as of June 30, 2023	\$175,178
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,775
- Net Difference Between Projected and Actual Investment	(502)
- Change of Assumptions	11,075
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,182
Pension Expense/(Income)	138,358
Contributions	(55,681)
Total Activity in FY 2024	156,207
Net Pension Liability as of June 30, 2024	\$331,385

Supplemental Information

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

\$55,681

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$37,100
2026	99,925
2027	41,923
2028	26,048
2029	17,676
Thereafter	12,233
Total	\$234,905

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$724,690	\$331,385	\$15,812

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$494,556 Proportionate Share: 0.0004327

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$500,434	\$546,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189,591	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	117,584	0
Change of Assumptions	79,970	952
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,581	8,100
Total	\$389,726	\$9,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,341
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(335)
Total	\$228,006

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

Net Pension Liability as of June 30, 2023	\$500,434
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,196
- Net Difference Between Projected and Actual Investment	(87,552)
- Change of Assumptions	(26,236)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,563)
Pension Expense/(Income)	228,006
Contributions	(91,827)
Total Activity in FY 2024	46,024
Net Pension Liability as of June 30, 2024	\$546,458

Supplemental Information

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

\$91,827

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$60,543
2026	164,252
2027	68,418
2028	42,152
2029	27,851
Thereafter	17,458
Total	\$380,674

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,195,020	\$546,458	\$26,075

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7870100
 Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$640,974 Proportionate Share: 0.0005608

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$507,913	\$708,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,719	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	152,394	0
Change of Assumptions	103,645	1,233
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,810	11,772
Total	\$505,568	\$13,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	366
Total	\$296,307

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

Net Pension Liability as of June 30, 2023	\$507,913
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,883
- Net Difference Between Projected and Actual Investment	(55,808)
- Change of Assumptions	(4,415)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,412
Pension Expense/(Income)	296,307
Contributions	(119,057)
Total Activity in FY 2024	200,322
Net Pension Liability as of June 30, 2024	\$708,235

Supplemental Information

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

\$119,057

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$78,011
2026	212,008
2027	87,922
2028	54,714
2029	36,251
Thereafter	23,657
Total	\$492,563

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,548,803	\$708,235	\$33,794

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$692,011 Proportionate Share: 0.0006055

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$666,904	\$764,687

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,304	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	164,541	0
Change of Assumptions	111,907	1,332
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,878	3,138
Total	\$556,630	\$4,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,530
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,626
Total	\$325,156

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

Net Pension Liability as of June 30, 2023	\$666,904
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,555
- Net Difference Between Projected and Actual Investment	(108,834)
- Change of Assumptions	(29,692)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,950)
Pension Expense/(Income)	325,156
Contributions	(128,452)
Total Activity in FY 2024	97,783
Net Pension Liability as of June 30, 2024	\$764,687

Supplemental Information

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

\$128,452

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$89,060
2026	233,950
2027	99,865
2028	62,180
2029	40,888
Thereafter	26,217
Total	\$552,160

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,672,254	\$764,687	\$36,488

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7872200

Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$363,584

Proportionate Share: 0.0003181

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$375,864	\$401,729

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139,378	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	86,442	0
Change of Assumptions	58,790	700
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,887	5,806
Total	\$286,497	\$6,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,865
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,085
Total	\$168,950

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

Net Pension Liability as of June 30, 2023	\$375,864
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,656
- Net Difference Between Projected and Actual Investment	(67,631)
- Change of Assumptions	(20,964)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,637)
Pension Expense/(Income)	168,950
Contributions	(66,509)
Total Activity in FY 2024	25,865
Net Pension Liability as of June 30, 2024	\$401,729

Supplemental Information

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

\$66,509

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$44,770
2026	120,944
2027	50,354
2028	30,801
2029	20,358
Thereafter	12,764
Total	\$279,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$878,520	\$401,729	\$19,169

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$957,327 Proportionate Share: 0.0008376

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$761,972	\$1,057,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$367,000	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	227,613	0
Change of Assumptions	154,803	1,842
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,667	13,764
Total	\$760,083	\$15,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$442,012
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	452
Total	\$442,464

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

Net Pension Liability as of June 30, 2023	\$761,972
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	118,212
- Net Difference Between Projected and Actual Investment	(84,731)
- Change of Assumptions	(7,300)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,743
Pension Expense/(Income)	442,464
Contributions	(177,554)
Total Activity in FY 2024	295,834
Net Pension Liability as of June 30, 2024	\$1,057,806

Supplemental Information

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

\$177,554

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$119,293
2026	318,832
2027	133,458
2028	83,321
2029	54,208
Thereafter	35,365
Total	\$744,477

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,313,262	\$1,057,806	\$50,474

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$452,360 Proportionate Share: 0.0003958

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$427,393	\$499,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173,423	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	107,557	0
Change of Assumptions	73,151	871
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,430	5,120
Total	\$357,561	\$5,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$208,869
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,034
Total	\$209,903

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

Net Pension Liability as of June 30, 2023	\$427,393
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,876
- Net Difference Between Projected and Actual Investment	(67,638)
- Change of Assumptions	(17,611)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,067)
Pension Expense/(Income)	209,903
Contributions	(83,999)
Total Activity in FY 2024	72,464
Net Pension Liability as of June 30, 2024	\$499,857

Supplemental Information

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

\$83,999

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$56,216
2026	150,953
2027	63,253
2028	39,312
2029	25,423
Thereafter	16,413
Total	\$351,570

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,093,110	\$499,857	\$23,851

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$480,667 Proportionate Share: 0.0004206

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$420,426	\$531,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$184,289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	114,296	0
Change of Assumptions	77,734	925
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,607	1,935
Total	\$381,926	\$2,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,956
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	197
Total	\$222,153

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

Net Pension Liability as of June 30, 2023	\$420,426
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,017
- Net Difference Between Projected and Actual Investment	(58,043)
- Change of Assumptions	(11,617)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	518
Pension Expense/(Income)	222,153
Contributions	(89,278)
Total Activity in FY 2024	110,750
Net Pension Liability as of June 30, 2024	\$531,176

Supplemental Information

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

\$89,278

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$60,825
2026	161,600
2027	68,399
2028	42,338
2029	28,059
Thereafter	17,845
Total	\$379,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,161,602	\$531,176	\$25,345

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$5,035,281

Proportionate Share: 0.0044058

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$4,778,970	\$5,564,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,930,433	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	1,197,252	0
Change of Assumptions	814,266	9,691
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,416	119,241
Total	\$3,981,367	\$128,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,324,995
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,701)
Total	\$2,296,294

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

Net Pension Liability as of June 30, 2023	\$4,778,970
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	370,069
- Net Difference Between Projected and Actual Investment	(761,724)
- Change of Assumptions	(200,561)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,864
Pension Expense/(Income)	2,296,294
Contributions	(934,820)
Total Activity in FY 2024	785,122
Net Pension Liability as of June 30, 2024	\$5,564,092

Supplemental Information

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

\$934,820

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$600,753
2026	1,671,654
2027	695,136
2028	429,176
2029	276,027
Thereafter	179,689
Total	\$3,852,435

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,167,826	\$5,564,092	\$265,494

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$100,000 Proportionate Share: 0.0000875

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$74,681	\$110,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,339	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	23,778	0
Change of Assumptions	16,171	192
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	786	3,609
Total	\$79,074	\$3,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,175
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(758)
Total	\$45,417

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

Net Pension Liability as of June 30, 2023	\$74,681
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,956
- Net Difference Between Projected and Actual Investment	(6,835)
- Change of Assumptions	272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,563
Pension Expense/(Income)	45,417
Contributions	(18,550)
Total Activity in FY 2024	35,823
Net Pension Liability as of June 30, 2024	\$110,504

Supplemental Information

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

\$18,550

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$11,679
2026	32,666
2027	13,371
2028	8,369
2029	5,496
Thereafter	3,692
Total	\$75,273

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$241,655	\$110,504	\$5,273

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7878200
 Submission Unit Name: CLAY FIRE TERRITORY

Wages: \$3,533,575 Proportionate Share: 0.0030918

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$3,353,269	\$3,904,640

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,354,694	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	840,180	0
Change of Assumptions	571,417	6,800
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,872	75,022
Total	\$2,802,163	\$81,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,631,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,446)
Total	\$1,621,135

1977 Fund Net Pension Liability - Unaudited

CLAY FIRE TERRITORY - 7878200

Net Pension Liability as of June 30, 2023	\$3,353,269
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	259,830
- Net Difference Between Projected and Actual Investment	(534,379)
- Change of Assumptions	(140,659)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,401
Pension Expense/(Income)	1,621,135
Contributions	(655,957)
Total Activity in FY 2024	551,371
Net Pension Liability as of June 30, 2024	\$3,904,640

Supplemental Information

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

\$655,957

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$428,957
2026	1,169,184
2027	488,882
2028	306,114
2029	197,927
Thereafter	129,277
Total	\$2,720,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,538,854	\$3,904,640	\$186,312

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7879200
 Submission Unit Name: JACKSONN TOWNSHIP FIRE DEPARTMENT

Wages: \$615,308 Proportionate Share: 0.0005384

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$543,973	\$679,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235,904	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	146,307	0
Change of Assumptions	99,505	1,184
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	920	26,904
Total	\$482,636	\$28,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$284,120
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,091)
Total	\$276,029

1977 Fund Net Pension Liability - Unaudited

JACKSONN TOWNSHIP FIRE DEPARTMENT - 7879200

Net Pension Liability as of June 30, 2023	\$543,973
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,294
- Net Difference Between Projected and Actual Investment	(76,676)
- Change of Assumptions	(16,090)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,924
Pension Expense/(Income)	276,029
Contributions	(114,508)
Total Activity in FY 2024	135,973
Net Pension Liability as of June 30, 2024	\$679,946

Supplemental Information

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

\$114,508

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$68,427
2026	197,329
2027	80,205
2028	51,345
2029	34,323
Thereafter	22,919
Total	\$454,548

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,486,939	\$679,946	\$32,444

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7880100

Submission Unit Name: TOWN OF MCCORDSVILLE POLICE DEPARTMENT

Wages: \$761,468

Proportionate Share: 0.0006663

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$681,554	\$841,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$291,944	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	181,063	0
Change of Assumptions	123,143	1,466
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,040	25,707
Total	\$603,190	\$27,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$351,615
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,997)
Total	\$345,618

1977 Fund Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE POLICE DEPARTMENT - 7880100

Net Pension Liability as of June 30, 2023	\$681,554
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,413
- Net Difference Between Projected and Actual Investment	(98,317)
- Change of Assumptions	(21,671)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,178
Pension Expense/(Income)	345,618
Contributions	(141,304)
Total Activity in FY 2024	159,917
Net Pension Liability as of June 30, 2024	\$841,471

Supplemental Information

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

\$141,304

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$88,697
2026	248,220
2027	102,968
2028	65,833
2029	42,584
Thereafter	27,715
Total	\$576,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,840,170	\$841,471	\$40,151

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7881100
 Submission Unit Name: ROCKVILLE POLICE DEPARTMENT

Wages: \$265,005 Proportionate Share: 0.0002319

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$187,471	\$292,867

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,609	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	63,018	0
Change of Assumptions	42,859	510
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,608	7,607
Total	\$214,094	\$8,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,377
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	204
Total	\$122,581

1977 Fund Net Pension Liability - Unaudited

ROCKVILLE POLICE DEPARTMENT - 7881100

Net Pension Liability as of June 30, 2023	\$187,471
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,399
- Net Difference Between Projected and Actual Investment	(13,829)
- Change of Assumptions	2,919
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,588
Pension Expense/(Income)	122,581
Contributions	(49,262)
Total Activity in FY 2024	105,396
Net Pension Liability as of June 30, 2024	\$292,867

Supplemental Information

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

\$49,262

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$33,164
2026	88,684
2027	37,312
2028	22,763
2029	14,466
Thereafter	9,588
Total	\$205,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$640,455	\$292,867	\$13,974

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7882100
 Submission Unit Name: TOWN OF SYRACUSE POLICE DEPARTMENT

Wages: \$622,136 Proportionate Share: 0.0005444

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$568,866	\$687,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,533	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	147,938	0
Change of Assumptions	100,614	1,197
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,529	7,608
Total	\$516,614	\$8,805

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$287,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,741
Total	\$294,028

1977 Fund Net Pension Liability - Unaudited

TOWN OF SYRACUSE POLICE DEPARTMENT - 7882100

Net Pension Liability as of June 30, 2023	\$568,866
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,795
- Net Difference Between Projected and Actual Investment	(85,249)
- Change of Assumptions	(20,230)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,398)
Pension Expense/(Income)	294,028
Contributions	(115,288)
Total Activity in FY 2024	118,658
Net Pension Liability as of June 30, 2024	\$687,524

Supplemental Information

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

\$115,288

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$84,113
2026	214,451
2027	93,850
2028	55,540
2029	36,513
Thereafter	23,342
Total	\$507,809

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,503,510	\$687,524	\$32,806

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7883200

Submission Unit Name: MIDDLEBURY TOWNSHIP FIRE DEPARTMENT

Wages: \$939,629

Proportionate Share: 0.0008222

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$763,303	\$1,038,358

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360,253	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	223,428	0
Change of Assumptions	151,956	1,808
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,594	153,762
Total	\$816,231	\$155,570

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$433,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,529)
Total	\$415,356

1977 Fund Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP FIRE DEPARTMENT - 7883200

Net Pension Liability as of June 30, 2023	\$763,303
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,029
- Net Difference Between Projected and Actual Investment	(89,462)
- Change of Assumptions	(10,393)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,972
Pension Expense/(Income)	415,356
Contributions	(174,447)
Total Activity in FY 2024	275,055
Net Pension Liability as of June 30, 2024	\$1,038,358

Supplemental Information

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

\$174,447

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$98,324
2026	295,172
2027	113,030
2028	66,204
2029	53,162
Thereafter	34,769
Total	\$660,661

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,270,731	\$1,038,358	\$49,546

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7884200

Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE

Wages: \$599,999

Proportionate Share: 0.0005250

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$572,247	\$663,023

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$230,032	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	142,666	0
Change of Assumptions	97,029	1,155
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,127	29,524
Total	\$499,854	\$30,679

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,049
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	473
Total	\$277,522

1977 Fund Net Pension Liability - Unaudited

WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE - 7884200

Net Pension Liability as of June 30, 2023	\$572,247
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,190
- Net Difference Between Projected and Actual Investment	(91,907)
- Change of Assumptions	(24,484)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,245)
Pension Expense/(Income)	277,522
Contributions	(111,300)
Total Activity in FY 2024	90,776
Net Pension Liability as of June 30, 2024	\$663,023

Supplemental Information

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

\$111,300

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$75,085
2026	200,779
2027	84,476
2028	52,922
2029	34,169
Thereafter	21,744
Total	\$469,175

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,449,932	\$663,023	\$31,637

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7885200
 Submission Unit Name: VERNON TOWNSHIP FIRE DEPARTMENT

Wages: \$1,696,510 Proportionate Share: 0.0014844

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$969,112	\$1,874,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$650,400	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	403,378	0
Change of Assumptions	274,342	3,265
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,245	78,251
Total	\$1,355,365	\$81,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$783,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,483)
Total	\$772,853

1977 Fund Net Pension Liability - Unaudited

VERNON TOWNSHIP FIRE DEPARTMENT - 7885200

Net Pension Liability as of June 30, 2023	\$969,112
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	333,979
- Net Difference Between Projected and Actual Investment	6,124
- Change of Assumptions	67,249
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,418
Pension Expense/(Income)	772,853
Contributions	(316,084)
Total Activity in FY 2024	905,539
Net Pension Liability as of June 30, 2024	\$1,874,651

Supplemental Information

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

\$316,084

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$200,482
2026	555,872
2027	227,033
2028	137,818
2029	88,970
Thereafter	63,674
Total	\$1,273,849

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,099,578	\$1,874,651	\$89,450

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7886100

Submission Unit Name: TOWN OF NEW PALESTINE POLICE DEPARTMENT

Wages: \$345,041

Proportionate Share: 0.0003019

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$285,816	\$381,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,280	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	82,040	0
Change of Assumptions	55,796	664
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,312	28,137
Total	\$271,428	\$28,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,316
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,477)
Total	\$153,839

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE POLICE DEPARTMENT - 7886100

Net Pension Liability as of June 30, 2023	\$285,816
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,960
- Net Difference Between Projected and Actual Investment	(35,121)
- Change of Assumptions	(4,982)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,928
Pension Expense/(Income)	153,839
Contributions	(64,170)
Total Activity in FY 2024	95,454
Net Pension Liability as of June 30, 2024	\$381,270

Supplemental Information

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

\$64,170

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$37,429
2026	109,709
2027	42,829
2028	24,684
2029	15,214
Thereafter	12,762
Total	\$242,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$833,780	\$381,270	\$18,193

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7887200
 Submission Unit Name: HARRISON TOWNSHIP - FIRE DEPARTMENT

Wages: \$167,351 Proportionate Share: 0.0001464

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$139,425	\$184,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,146	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	39,783	0
Change of Assumptions	27,057	322
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,300	21,432
Total	\$135,286	\$21,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,657)
Total	\$73,600

1977 Fund Net Pension Liability - Unaudited

HARRISON TOWNSHIP - FIRE DEPARTMENT - 7887200

Net Pension Liability as of June 30, 2023	\$139,425
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,622
- Net Difference Between Projected and Actual Investment	(17,370)
- Change of Assumptions	(2,590)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,363
Pension Expense/(Income)	73,600
Contributions	(31,161)
Total Activity in FY 2024	45,464
Net Pension Liability as of June 30, 2024	\$184,889

Supplemental Information

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

\$31,161

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$17,146
2026	52,197
2027	19,765
2028	10,966
2029	6,621
Thereafter	6,837
Total	\$113,532

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$404,324	\$184,889	\$8,822

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7888100

Submission Unit Name: TOWN OF ELLETTSVILLE - POLICE DEPARTMENT

Wages: \$235,704

Proportionate Share: 0.0002062

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$103,980	\$260,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,348	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	56,034	0
Change of Assumptions	38,109	454
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,154	11,120
Total	\$189,645	\$11,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,363)
Total	\$107,451

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - POLICE DEPARTMENT - 7888100

Net Pension Liability as of June 30, 2023	\$103,980
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,398
- Net Difference Between Projected and Actual Investment	13,411
- Change of Assumptions	15,785
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,286
Pension Expense/(Income)	107,451
Contributions	(43,901)
Total Activity in FY 2024	156,430
Net Pension Liability as of June 30, 2024	\$260,410

Supplemental Information

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

\$43,901

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$27,942
2026	77,310
2027	31,631
2028	19,238
2029	12,522
Thereafter	9,428
Total	\$178,071

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$569,478	\$260,410	\$12,426

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7888200

Submission Unit Name: TOWN OF ELLETTSVILLE - FIRE DEPARTMENT

Wages: \$574,942

Proportionate Share: 0.0005031

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$341,853	\$635,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$220,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	136,715	0
Change of Assumptions	92,981	1,107
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,275	36,131
Total	\$458,408	\$37,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$265,492
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,801)
Total	\$259,691

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - FIRE DEPARTMENT - 7888200

Net Pension Liability as of June 30, 2023	\$341,853
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	108,820
- Net Difference Between Projected and Actual Investment	(3,416)
- Change of Assumptions	19,974
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,226
Pension Expense/(Income)	259,691
Contributions	(106,782)
Total Activity in FY 2024	293,513
Net Pension Liability as of June 30, 2024	\$635,366

Supplemental Information

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

\$106,782

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$65,700
2026	186,150
2027	74,699
2028	44,461
2029	28,268
Thereafter	21,892
Total	\$421,170

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,389,449	\$635,366	\$30,317

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7889100

Submission Unit Name: TOWN OF WINAMAC - POLICE DEPARTMENT

Wages: \$267,165

Proportionate Share: 0.0002338

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$260,001	\$295,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,441	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	63,534	0
Change of Assumptions	43,210	514
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34	31,227
Total	\$209,219	\$31,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,379
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,279)
Total	\$117,100

1977 Fund Net Pension Liability - Unaudited

TOWN OF WINAMAC - POLICE DEPARTMENT - 7889100

Net Pension Liability as of June 30, 2023	\$260,001
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,549
- Net Difference Between Projected and Actual Investment	(43,044)
- Change of Assumptions	(11,988)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,125
Pension Expense/(Income)	117,100
Contributions	(49,477)
Total Activity in FY 2024	35,265
Net Pension Liability as of June 30, 2024	\$295,266

Supplemental Information

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

\$49,477

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$26,951
2026	82,926
2027	31,133
2028	17,081
2029	9,958
Thereafter	9,429
Total	\$177,478

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$645,703	\$295,266	\$14,089

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7890100
 Submission Unit Name: TOWN OF SHERIDAN-POLICE DEPARTMENT

Wages: \$155,202 Proportionate Share: 0.0001358

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$101,009	\$171,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,502	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	36,903	0
Change of Assumptions	25,098	299
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,768	9,276
Total	\$123,271	\$9,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,333)
Total	\$70,330

1977 Fund Net Pension Liability - Unaudited

TOWN OF SHERIDAN-POLICE DEPARTMENT - 7890100

Net Pension Liability as of June 30, 2023	\$101,009
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,522
- Net Difference Between Projected and Actual Investment	(4,502)
- Change of Assumptions	3,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,384
Pension Expense/(Income)	70,330
Contributions	(28,795)
Total Activity in FY 2024	70,493
Net Pension Liability as of June 30, 2024	\$171,502

Supplemental Information

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

\$28,795

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$17,966
2026	50,479
2027	20,395
2028	12,233
2029	7,670
Thereafter	4,953
Total	\$113,696

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$375,049	\$171,502	\$8,183

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7890200
 Submission Unit Name: TOWN OF SHERIDAN-FIRE DEPARTMENT

Wages: \$490,326 Proportionate Share: 0.0004290

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$325,462	\$541,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,969	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	116,578	0
Change of Assumptions	79,286	944
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,016	41,050
Total	\$390,849	\$41,994

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$226,389
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,275)
Total	\$219,114

1977 Fund Net Pension Liability - Unaudited

TOWN OF SHERIDAN-FIRE DEPARTMENT - 7890200

Net Pension Liability as of June 30, 2023	\$325,462
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,704
- Net Difference Between Projected and Actual Investment	(16,834)
- Change of Assumptions	9,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,182
Pension Expense/(Income)	219,114
Contributions	(90,732)
Total Activity in FY 2024	216,323
Net Pension Liability as of June 30, 2024	\$541,785

Supplemental Information

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

\$90,732

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$53,693
2026	156,402
2027	61,366
2028	35,582
2029	22,255
Thereafter	19,557
Total	\$348,855

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,184,801	\$541,785	\$25,852

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7891200
 Submission Unit Name: TRI TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$927,794 Proportionate Share: 0.0008118

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$709,726	\$1,025,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$355,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	220,602	0
Change of Assumptions	150,034	1,786
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,006	93,857
Total	\$733,338	\$95,643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$428,397
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,078)
Total	\$410,319

1977 Fund Net Pension Liability - Unaudited

TRI TOWNSHIP FIRE PROTECTION DISTRICT - 7891200

Net Pension Liability as of June 30, 2023	\$709,726
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123,966
- Net Difference Between Projected and Actual Investment	(70,326)
- Change of Assumptions	(1,025)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,202
Pension Expense/(Income)	410,319
Contributions	(173,638)
Total Activity in FY 2024	315,498
Net Pension Liability as of June 30, 2024	\$1,025,224

Supplemental Information

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

\$173,638

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$97,296
2026	291,654
2027	111,816
2028	63,025
2029	38,183
Thereafter	35,721
Total	\$637,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,242,008	\$1,025,224	\$48,919

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7892200

Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE CO-FIRE DEPARTMENT

Wages: \$587,134

Proportionate Share: 0.0005137

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$275,982	\$648,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,081	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	139,595	0
Change of Assumptions	94,940	1,130
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,852	21,176
Total	\$471,468	\$22,306

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,794)
Total	\$269,292

1977 Fund Net Pension Liability - Unaudited

WABASH TOWNSHIP, TIPPECANOE CO-FIRE DEPARTMENT - 7892200

Net Pension Liability as of June 30, 2023	\$275,982
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,971
- Net Difference Between Projected and Actual Investment	26,466
- Change of Assumptions	35,764
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,288
Pension Expense/(Income)	269,292
Contributions	(109,010)
Total Activity in FY 2024	372,771
Net Pension Liability as of June 30, 2024	\$648,753

Supplemental Information

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

\$109,010

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$71,211
2026	194,200
2027	80,400
2028	49,525
2029	32,264
Thereafter	21,562
Total	\$449,162

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,418,724	\$648,753	\$30,956

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7893200

Submission Unit Name: UNION TOWNSHIP-EAST MADISON FIRE TERRITORY

Wages: \$595,000

Proportionate Share: 0.0005206

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$467,038	\$657,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$228,105	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	141,470	0
Change of Assumptions	96,216	1,145
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,172	40,672
Total	\$468,963	\$41,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$274,727
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,581)
Total	\$268,146

1977 Fund Net Pension Liability - Unaudited

UNION TOWNSHIP-EAST MADISON FIRE TERRITORY - 7893200

Net Pension Liability as of June 30, 2023	\$467,038
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,614
- Net Difference Between Projected and Actual Investment	(49,976)
- Change of Assumptions	(3,158)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,258
Pension Expense/(Income)	268,146
Contributions	(110,455)
Total Activity in FY 2024	190,429
Net Pension Liability as of June 30, 2024	\$657,467

Supplemental Information

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

\$110,455

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$67,408
2026	192,048
2027	76,720
2028	45,431
2029	27,938
Thereafter	17,601
Total	\$427,146

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,437,780	\$657,467	\$31,371

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7894200
 Submission Unit Name: SOUTH MADISON FIRE TERRITORY

Wages: \$920,153 Proportionate Share: 0.0008051

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$688,930	\$1,016,762

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$352,760	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	218,782	0
Change of Assumptions	148,796	1,771
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,769	103,948
Total	\$727,107	\$105,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$424,861
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,030)
Total	\$407,831

1977 Fund Net Pension Liability - Unaudited

SOUTH MADISON FIRE TERRITORY - 7894200

Net Pension Liability as of June 30, 2023	\$688,930
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127,820
- Net Difference Between Projected and Actual Investment	(63,621)
- Change of Assumptions	2,126
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,878
Pension Expense/(Income)	407,831
Contributions	(171,202)
Total Activity in FY 2024	327,832
Net Pension Liability as of June 30, 2024	\$1,016,762

Supplemental Information

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

\$171,202

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$97,393
2026	290,146
2027	111,793
2028	63,405
2029	36,352
Thereafter	22,299
Total	\$621,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,223,505	\$1,016,762	\$48,515

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7895200
 Submission Unit Name: CONCORD TOWNSHIP FIRE DEPARTMENT

Wages: \$826,951 Proportionate Share: 0.0007236

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$913,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$317,050	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	196,634	0
Change of Assumptions	133,733	1,592
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,045	2,335
Total	\$681,462	\$3,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$381,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,060
Total	\$386,913

1977 Fund Net Pension Liability - Unaudited

CONCORD TOWNSHIP FIRE DEPARTMENT - 7895200

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	317,050
- Net Difference Between Projected and Actual Investment	196,634
- Change of Assumptions	132,141
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,710
Pension Expense/(Income)	386,913
Contributions	(150,612)
Total Activity in FY 2024	913,836
Net Pension Liability as of June 30, 2024	\$913,836

Supplemental Information

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

\$150,612

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$107,897
2026	281,138
2027	120,839
2028	77,350
2029	53,035
Thereafter	37,276
Total	\$677,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,998,420	\$913,836	\$43,604

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7896200
 Submission Unit Name: TIPPECANOE TOWNSHIP FIRE TERRITORY

Wages: \$589,992 Proportionate Share: 0.0005162

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$527,787	\$651,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,177	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	140,275	0
Change of Assumptions	95,402	1,135
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	537	111,246
Total	\$462,391	\$112,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$272,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,295)
Total	\$253,110

1977 Fund Net Pension Liability - Unaudited

TIPPECANOE TOWNSHIP FIRE TERRITORY - 7896200

Net Pension Liability as of June 30, 2023	\$527,787
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,851
- Net Difference Between Projected and Actual Investment	(76,073)
- Change of Assumptions	(16,740)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,918
Pension Expense/(Income)	253,110
Contributions	(109,943)
Total Activity in FY 2024	124,123
Net Pension Liability as of June 30, 2024	\$651,910

Supplemental Information

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

\$109,943

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$54,068
2026	177,654
2027	63,301
2028	32,276
2029	14,931
Thereafter	7,780
Total	\$350,010

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,425,628	\$651,910	\$31,106

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7897200
 Submission Unit Name: LAFAYETTE FIRE PROTECTION DISTRICT

Wages: \$982,245 Proportionate Share: 0.0008594

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$1,085,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$376,552	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	233,537	0
Change of Assumptions	158,832	1,890
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,435	63,744
Total	\$809,356	\$65,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$453,516
Specific Liabilities of Individual Employers	\$977,993
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,717)
Total	\$1,427,792

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE FIRE PROTECTION DISTRICT - 7897200

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	376,552
- Net Difference Between Projected and Actual Investment	233,537
- Change of Assumptions	156,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,309)
Pension Expense/(Income)	1,427,792
Contributions	(1,086,176)
Total Activity in FY 2024	1,085,338
Net Pension Liability as of June 30, 2024	\$1,085,338

Supplemental Information

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

\$1,086,176

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$118,422
2026	324,176
2027	133,793
2028	82,142
2029	53,264
Thereafter	31,925
Total	\$743,722

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,373,469	\$1,085,338	\$51,788

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7898200
 Submission Unit Name: CLEVELAND TOWNSHIP FIRE DEPARTMENT

Wages: \$496,250 Proportionate Share: 0.0004342

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$548,352

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,248	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	117,992	0
Change of Assumptions	80,247	955
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,430	26,570
Total	\$408,917	\$27,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$229,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(981)
Total	\$228,152

1977 Fund Net Pension Liability - Unaudited

CLEVELAND TOWNSHIP FIRE DEPARTMENT - 7898200

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190,248
- Net Difference Between Projected and Actual Investment	117,992
- Change of Assumptions	79,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,140)
Pension Expense/(Income)	228,152
Contributions	(61,192)
Total Activity in FY 2024	548,352
Net Pension Liability as of June 30, 2024	\$548,352

Supplemental Information

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

\$61,192

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$60,729
2026	164,683
2027	68,495
2028	42,399
2029	27,809
Thereafter	17,277
Total	\$381,392

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,199,162	\$548,352	\$26,165

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7899200
 Submission Unit Name: OHIO TOWNSHIP FIRE DEPARTMENT

Wages: \$1,086,674 Proportionate Share: 0.0009508

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$1,200,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$416,600	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	258,375	0
Change of Assumptions	175,724	2,091
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,735	70,911
Total	\$895,434	\$73,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$501,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,176)
Total	\$497,573

1977 Fund Net Pension Liability - Unaudited

OHIO TOWNSHIP FIRE DEPARTMENT - 7899200

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	416,600
- Net Difference Between Projected and Actual Investment	258,375
- Change of Assumptions	173,633
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,176)
Pension Expense/(Income)	497,573
Contributions	(119,238)
Total Activity in FY 2024	1,200,767
Net Pension Liability as of June 30, 2024	\$1,200,767

Supplemental Information

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

\$119,238

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$130,954
2026	358,590
2027	147,960
2028	90,815
2029	58,866
Thereafter	35,247
Total	\$822,432

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,625,895	\$1,200,767	\$57,295

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7900200
 Submission Unit Name: DYER FIRE DEPARTMENT

Wages: \$0 Proportionate Share: -

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$0

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

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

1977 Fund Net Pension Liability - Unaudited

DYER FIRE DEPARTMENT - 7900200

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	0
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Pension Expense/(Income)	0
Contributions	0
Total Activity in FY 2024	0
Net Pension Liability as of June 30, 2024	\$0

Supplemental Information

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

\$0

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$0
2026	0
2027	0
2028	0
2029	0
Thereafter	0
Total	\$0

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

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7901200

Submission Unit Name: NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT

Wages: \$1,111,108

Proportionate Share: 0.0009722

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$1,227,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$425,976	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	264,190	0
Change of Assumptions	179,679	2,138
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,743	114,303
Total	\$915,588	\$116,441

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$513,042
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,936)
Total	\$502,106

1977 Fund Net Pension Liability - Unaudited

NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT - 7901200

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	425,976
- Net Difference Between Projected and Actual Investment	264,190
- Change of Assumptions	177,541
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,560)
Pension Expense/(Income)	502,106
Contributions	(73,460)
Total Activity in FY 2024	1,227,793
Net Pension Liability as of June 30, 2024	\$1,227,793

Supplemental Information

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

\$73,460

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$127,235
2026	359,995
2027	144,624
2028	86,193
2029	53,525
Thereafter	27,575
Total	\$799,147

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,684,997	\$1,227,793	\$58,585

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2024

Submission Unit #: 7902100
 Submission Unit Name: BURNS HARBOR POLICE DEPARTMENT

Wages: \$340,126 Proportionate Share: 0.0002976

	June 30, 2023	June 30, 2024
Net Pension Liability/(Asset)	\$0	\$375,840

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,396	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	80,871	0
Change of Assumptions	55,002	655
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,003	45,764
Total	\$280,272	\$46,419

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,047
Specific Liabilities of Individual Employers	\$208,513
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,066)
Total	\$360,494

1977 Fund Net Pension Liability - Unaudited

BURNS HARBOR POLICE DEPARTMENT - 7902100

Net Pension Liability as of June 30, 2023	\$0
Activity in FY 2024	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130,396
- Net Difference Between Projected and Actual Investment	80,871
- Change of Assumptions	54,347
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,761)
Pension Expense/(Income)	360,494
Contributions	(218,507)
Total Activity in FY 2024	375,840
Net Pension Liability as of June 30, 2024	\$375,840

Supplemental Information

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

\$218,507

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2025	\$37,229
2026	108,479
2027	42,552
2028	24,666
2029	14,666
Thereafter	6,261
Total	\$233,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$821,904	\$375,840	\$17,933