

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$721,697 Proportionate Share: 0.0005770

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$852,080	\$684,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$315,140	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	26,483
Change of Assumptions	109,712	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,620	36,727
Total	\$427,472	\$63,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$214,928
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,502)
Total	\$209,426

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-POLICE DEPARTMENT - 7700100

Net Pension Liability as of June 30, 2024	\$852,080
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,515
- Net Difference Between Projected and Actual Investment	(209,829)
- Change of Assumptions	(13,500)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,379)
Pension Expense/(Income)	209,426
Contributions	(142,344)
Total Activity in FY 2025	(167,111)
Net Pension Liability as of June 30, 2025	\$684,969

Supplemental Information

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

\$142,344

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$191,931
2027	64,065
2028	29,616
2029	9,964
2030	37,793
Thereafter	30,893
Total	\$364,262

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,616,095	\$684,969	(\$64,405)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$787,345 Proportionate Share: 0.0006295

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$798,406	\$747,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$343,814	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,892
Change of Assumptions	119,694	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,476	5,535
Total	\$480,984	\$34,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$234,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,778
Total	\$236,262

1977 Fund Net Pension Liability - Unaudited

ALEXANDRIA-FIRE DEPT - 7700200

Net Pension Liability as of June 30, 2024	\$798,406
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,811
- Net Difference Between Projected and Actual Investment	(200,689)
- Change of Assumptions	4,244
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,604
Pension Expense/(Income)	236,262
Contributions	(173,346)
Total Activity in FY 2025	(51,114)
Net Pension Liability as of June 30, 2025	\$747,292

Supplemental Information

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

\$173,346

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$217,224
2027	77,748
2028	39,875
2029	18,372
2030	48,483
Thereafter	44,855
Total	\$446,557

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,763,140	\$747,292	(\$70,265)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$7,023,883 Proportionate Share: 0.0056157

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,137,415	\$6,666,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,067,126	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	257,747
Change of Assumptions	1,067,780	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,203	23,645
Total	\$4,157,109	\$281,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,091,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,302)
Total	\$2,090,501

1977 Fund Net Pension Liability - Unaudited

ANDERSON-POLICE DEPT - 7701100

Net Pension Liability as of June 30, 2024	\$7,137,415
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	590,837
- Net Difference Between Projected and Actual Investment	(1,793,539)
- Change of Assumptions	35,700
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,622)
Pension Expense/(Income)	2,090,501
Contributions	(1,384,779)
Total Activity in FY 2025	(470,902)
Net Pension Liability as of June 30, 2025	\$6,666,513

Supplemental Information

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

\$1,384,779

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,920,954
2027	675,746
2028	340,373
2029	153,042
2030	417,822
Thereafter	367,780
Total	\$3,875,717

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,728,777	\$6,666,513	(\$626,824)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$7,353,120 Proportionate Share: 0.0058790

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,679,705	\$6,979,082

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,210,933	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	269,831
Change of Assumptions	1,117,844	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,547	80,700
Total	\$4,361,324	\$350,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,189,880
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,100)
Total	\$2,179,780

1977 Fund Net Pension Liability - Unaudited

ANDERSON-FIRE DEPARTMENT - 7701200

Net Pension Liability as of June 30, 2024	\$7,679,705
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	546,500
- Net Difference Between Projected and Actual Investment	(1,922,310)
- Change of Assumptions	7,348
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,715)
Pension Expense/(Income)	2,179,780
Contributions	(1,449,226)
Total Activity in FY 2025	(700,623)
Net Pension Liability as of June 30, 2025	\$6,979,082

Supplemental Information

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

\$1,449,226

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,002,521
2027	699,768
2028	349,379
2029	153,824
2030	432,075
Thereafter	373,226
Total	\$4,010,793

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,466,243	\$6,979,082	(\$656,213)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,487,741 Proportionate Share: 0.0011895

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,545,539	\$1,412,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$649,669	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	54,595
Change of Assumptions	226,174	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,579	18,960
Total	\$883,422	\$73,555

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$443,079
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	(1,992)
Total	\$441,087

1977 Fund Net Pension Liability - Unaudited

ANGOLA-POLICE DEPT - 7702100

Net Pension Liability as of June 30, 2024	\$1,545,539
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,452
- Net Difference Between Projected and Actual Investment	(387,156)
- Change of Assumptions	2,687
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,291)
Pension Expense/(Income)	441,087
Contributions	(293,238)
Total Activity in FY 2025	(133,459)
Net Pension Liability as of June 30, 2025	\$1,412,080

Supplemental Information

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

\$293,238

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$405,083
2027	141,510
2028	70,565
2029	30,325
2030	86,359
Thereafter	76,025
Total	\$809,867

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,331,620	\$1,412,080	(\$132,772)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$928,903 Proportionate Share: 0.0007427

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$950,207	\$881,674

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$405,640	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,088
Change of Assumptions	141,218	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,452	15,138
Total	\$552,310	\$49,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$276,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,446)
Total	\$272,204

1977 Fund Net Pension Liability - Unaudited

ANGOLA-FIRE DEPT - 7702200

Net Pension Liability as of June 30, 2024	\$950,207
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,971
- Net Difference Between Projected and Actual Investment	(238,549)
- Change of Assumptions	3,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,052
Pension Expense/(Income)	272,204
Contributions	(183,028)
Total Activity in FY 2025	(68,533)
Net Pension Liability as of June 30, 2025	\$881,674

Supplemental Information

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

\$183,028

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$249,681
2027	86,732
2028	44,900
2029	18,845
2030	54,639
Thereafter	48,287
Total	\$503,084

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,080,197	\$881,674	(\$82,900)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$465,813 Proportionate Share: 0.0003724

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$437,090	\$442,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$203,394	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,092
Change of Assumptions	70,809	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,516	5,609
Total	\$289,719	\$22,701

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$138,716
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,315
Total	\$141,031

1977 Fund Net Pension Liability - Unaudited

ATTICA-POLICE DEPT - 7703100

Net Pension Liability as of June 30, 2024	\$437,090
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,748
- Net Difference Between Projected and Actual Investment	(111,143)
- Change of Assumptions	7,605
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,725
Pension Expense/(Income)	141,031
Contributions	(91,972)
Total Activity in FY 2025	4,994
Net Pension Liability as of June 30, 2025	\$442,084

Supplemental Information

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

\$91,972

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$129,728
2027	47,186
2028	24,021
2029	11,189
2030	28,329
Thereafter	26,565
Total	\$267,018

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,043,039	\$442,084	(\$41,567)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,115,891 Proportionate Share: 0.0016917

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,111,951	\$2,008,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$923,956	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	77,645
Change of Assumptions	321,663	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,490	14,563
Total	\$1,262,109	\$92,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$630,145
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(711)
Total	\$629,434

1977 Fund Net Pension Liability - Unaudited

AUBURN-POLICE DEPT - 7704100

Net Pension Liability as of June 30, 2024	\$2,111,951
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	191,226
- Net Difference Between Projected and Actual Investment	(532,083)
- Change of Assumptions	16,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,150
Pension Expense/(Income)	629,434
Contributions	(417,698)
Total Activity in FY 2025	(103,699)
Net Pension Liability as of June 30, 2025	\$2,008,252

Supplemental Information

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

\$417,698

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$578,072
2027	203,311
2028	102,716
2029	45,547
2030	126,866
Thereafter	113,389
Total	\$1,169,901

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,738,211	\$2,008,252	(\$188,827)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,844,928 Proportionate Share: 0.0014751

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,982,503	\$1,751,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$805,655	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	67,703
Change of Assumptions	280,478	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,331	41,189
Total	\$1,097,464	\$108,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$549,463
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,890)
Total	\$544,573

1977 Fund Net Pension Liability - Unaudited

AUBURN-FIRE DEPT - 7704200

Net Pension Liability as of June 30, 2024	\$1,982,503
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,836
- Net Difference Between Projected and Actual Investment	(494,288)
- Change of Assumptions	(6,195)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,493)
Pension Expense/(Income)	544,573
Contributions	(363,814)
Total Activity in FY 2025	(231,381)
Net Pension Liability as of June 30, 2025	\$1,751,122

Supplemental Information

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

\$363,814

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$499,896
2027	173,157
2028	84,414
2029	34,686
2030	105,687
Thereafter	90,732
Total	\$988,572

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,131,545	\$1,751,122	(\$164,650)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$631,599 Proportionate Share: 0.0005050

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$642,817	\$599,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,816	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,178
Change of Assumptions	96,022	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,342	9,013
Total	\$380,180	\$32,191

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(507)
Total	\$187,601

1977 Fund Net Pension Liability - Unaudited

AURORA-POLICE DEPT - 7705100

Net Pension Liability as of June 30, 2024	\$642,817
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,794
- Net Difference Between Projected and Actual Investment	(161,496)
- Change of Assumptions	3,070
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(767)
Pension Expense/(Income)	187,601
Contributions	(124,523)
Total Activity in FY 2025	(43,321)
Net Pension Liability as of June 30, 2025	\$599,496

Supplemental Information

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

\$124,523

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$172,368
2027	60,451
2028	30,270
2029	13,461
2030	38,464
Thereafter	32,975
Total	\$347,989

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,414,433	\$599,496	(\$56,368)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$930,146 Proportionate Share: 0.0007437

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$906,132	\$882,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$406,187	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,134
Change of Assumptions	141,409	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,361	1,135
Total	\$559,957	\$35,269

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$277,022
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,082
Total	\$279,104

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-POLICE DEPT - 7706100

Net Pension Liability as of June 30, 2024	\$906,132
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,809
- Net Difference Between Projected and Actual Investment	(229,111)
- Change of Assumptions	10,381
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,142
Pension Expense/(Income)	279,104
Contributions	(183,595)
Total Activity in FY 2025	(23,270)
Net Pension Liability as of June 30, 2025	\$882,862

Supplemental Information

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

\$183,595

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$256,351
2027	91,565
2028	46,658
2029	21,996
2030	57,075
Thereafter	51,043
Total	\$524,688

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,082,998	\$882,862	(\$83,012)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$562,816 Proportionate Share: 0.0004500

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$541,280	\$534,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,776	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,654
Change of Assumptions	85,564	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,301	8,597
Total	\$341,641	\$29,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,621
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(378)
Total	\$167,243

1977 Fund Net Pension Liability - Unaudited

BATESVILLE-FIRE DEPT - 7706200

Net Pension Liability as of June 30, 2024	\$541,280
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,982
- Net Difference Between Projected and Actual Investment	(137,124)
- Change of Assumptions	7,294
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,605
Pension Expense/(Income)	167,243
Contributions	(111,076)
Total Activity in FY 2025	(7,076)
Net Pension Liability as of June 30, 2025	\$534,204

Supplemental Information

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

\$111,076

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$153,564
2027	54,007
2028	27,571
2029	11,784
2030	34,185
Thereafter	31,279
Total	\$312,390

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,260,386	\$534,204	(\$50,229)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,044,486 Proportionate Share: 0.0016346

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,038,071	\$1,940,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$892,769	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	75,024
Change of Assumptions	310,806	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,508	16,275
Total	\$1,215,083	\$91,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$608,875
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,204)
Total	\$606,671

1977 Fund Net Pension Liability - Unaudited

BEDFORD-POLICE DEPT - 7707100

Net Pension Liability as of June 30, 2024	\$2,038,071
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185,671
- Net Difference Between Projected and Actual Investment	(513,565)
- Change of Assumptions	16,099
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,961
Pension Expense/(Income)	606,671
Contributions	(403,441)
Total Activity in FY 2025	(97,604)
Net Pension Liability as of June 30, 2025	\$1,940,467

Supplemental Information

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

\$403,441

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$557,186
2027	195,220
2028	97,873
2029	43,551
2030	120,778
Thereafter	109,176
Total	\$1,123,784

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,578,282	\$1,940,467	(\$182,454)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,462,855 Proportionate Share: 0.0019691

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,379,812	\$2,337,559

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,075,463	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	90,377
Change of Assumptions	374,408	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,513	10,803
Total	\$1,482,384	\$101,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$733,474
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	2,953
Total	\$736,427

1977 Fund Net Pension Liability - Unaudited

BEDFORD-FIRE DEPT - 7707200

Net Pension Liability as of June 30, 2024	\$2,379,812
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	249,800
- Net Difference Between Projected and Actual Investment	(602,453)
- Change of Assumptions	30,284
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,952
Pension Expense/(Income)	736,427
Contributions	(486,263)
Total Activity in FY 2025	(42,253)
Net Pension Liability as of June 30, 2025	\$2,337,559

Supplemental Information

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

\$486,263

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$676,728
2027	240,261
2028	122,576
2029	56,216
2030	149,399
Thereafter	136,024
Total	\$1,381,204

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,515,169	\$2,337,559	(\$219,791)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,921,074 Proportionate Share: 0.0023355

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,234,291	\$2,772,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,275,580	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	107,194
Change of Assumptions	444,076	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,999	97,889
Total	\$1,727,655	\$205,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$869,955
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,034)
Total	\$854,921

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-POLICE DEPT - 7708100

Net Pension Liability as of June 30, 2024	\$3,234,291
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	153,460
- Net Difference Between Projected and Actual Investment	(803,132)
- Change of Assumptions	(23,607)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,996)
Pension Expense/(Income)	854,921
Contributions	(575,417)
Total Activity in FY 2025	(461,771)
Net Pension Liability as of June 30, 2025	\$2,772,520

Supplemental Information

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

\$575,417

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$784,214
2027	267,047
2028	127,710
2029	48,024
2030	158,769
Thereafter	136,808
Total	\$1,522,572

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,541,403	\$2,772,520	(\$260,688)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
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	126,570	4,274
Total	\$126,570	\$4,274

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	31,093
Total	\$31,093

1977 Fund Net Pension Liability - Unaudited

BEECH GROVE-FIRE DEPT - 7708200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
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	(31,093)
Pension Expense/(Income)	31,093
Contributions	0
Total Activity in FY 2025	0
Net Pension Liability as of June 30, 2025	\$0

Supplemental Information

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

\$0

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$31,032
2027	31,166
2028	31,786
2029	28,312
2030	0
Thereafter	0
Total	\$122,296

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, 2025

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

Wages: \$410,874 Proportionate Share: 0.0003285

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$438,732	\$389,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,417	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,077
Change of Assumptions	62,462	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,827	8,900
Total	\$245,706	\$23,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,364
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	(298)
Total	\$122,066

1977 Fund Net Pension Liability - Unaudited

BERNE-POLICE DEPT - 7709100

Net Pension Liability as of June 30, 2024	\$438,732
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,201
- Net Difference Between Projected and Actual Investment	(109,481)
- Change of Assumptions	(979)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,436)
Pension Expense/(Income)	122,066
Contributions	(81,134)
Total Activity in FY 2025	(48,763)
Net Pension Liability as of June 30, 2025	\$389,969

Supplemental Information

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

\$81,134

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,075
2027	39,290
2028	19,291
2029	7,804
2030	23,044
Thereafter	20,225
Total	\$221,729

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$920,082	\$389,969	(\$36,667)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$49,547 Proportionate Share: 0.0000396

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$47,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,628	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,818
Change of Assumptions	7,530	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,953	13,527
Total	\$42,111	\$15,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,751
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,691)
Total	\$13,060

1977 Fund Net Pension Liability - Unaudited

BICKNELL-POLICE DEPT - 7710100

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,628
- Net Difference Between Projected and Actual Investment	(1,818)
- Change of Assumptions	7,530
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,702
Pension Expense/(Income)	13,060
Contributions	(1,092)
Total Activity in FY 2025	47,010
Net Pension Liability as of June 30, 2025	\$47,010

Supplemental Information

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

\$1,092

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,048
2027	3,214
2028	2,122
2029	1,831
2030	3,745
Thereafter	3,806
Total	\$26,766

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,914	\$47,010	(\$4,420)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$7,033,760 Proportionate Share: 0.0056236

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,819,922	\$6,675,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,071,441	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	258,109
Change of Assumptions	1,069,282	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,086	14,673
Total	\$4,242,809	\$272,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,094,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,925
Total	\$2,107,670

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-POLICE DEPT - 7711100

Net Pension Liability as of June 30, 2024	\$6,819,922
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	705,305
- Net Difference Between Projected and Actual Investment	(1,725,584)
- Change of Assumptions	83,112
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,976
Pension Expense/(Income)	2,107,670
Contributions	(1,389,509)
Total Activity in FY 2025	(144,030)
Net Pension Liability as of June 30, 2025	\$6,675,892

Supplemental Information

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

\$1,389,509

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,937,318
2027	690,729
2028	354,738
2029	167,941
2030	431,328
Thereafter	387,973
Total	\$3,970,027

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,750,904	\$6,675,892	(\$627,705)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$8,523,947 Proportionate Share: 0.0068151

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,006,418	\$8,090,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,722,202	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	312,796
Change of Assumptions	1,295,836	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	205,121	24,295
Total	\$5,223,159	\$337,091

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,538,569
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,061
Total	\$2,565,630

1977 Fund Net Pension Liability - Unaudited

BLOOMINGTON-FIRE DEPT - 7711200

Net Pension Liability as of June 30, 2024	\$8,006,418
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	944,417
- Net Difference Between Projected and Actual Investment	(2,035,575)
- Change of Assumptions	138,096
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,636
Pension Expense/(Income)	2,565,630
Contributions	(1,686,276)
Total Activity in FY 2025	83,928
Net Pension Liability as of June 30, 2025	\$8,090,346

Supplemental Information

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

\$1,686,276

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,359,543
2027	849,164
2028	443,343
2029	212,308
2030	536,210
Thereafter	485,500
Total	\$4,886,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,088,126	\$8,090,346	(\$760,700)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,390,391 Proportionate Share: 0.0011116

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,506,263	\$1,319,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$607,122	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	51,020
Change of Assumptions	211,362	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,920	26,821
Total	\$827,404	\$77,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$414,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(906)
Total	\$413,156

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-POLICE DEPT - 7712100

Net Pension Liability as of June 30, 2024	\$1,506,263
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,532
- Net Difference Between Projected and Actual Investment	(375,130)
- Change of Assumptions	(6,446)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,646)
Pension Expense/(Income)	413,156
Contributions	(274,126)
Total Activity in FY 2025	(186,660)
Net Pension Liability as of June 30, 2025	\$1,319,603

Supplemental Information

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

\$274,126

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$379,397
2027	132,931
2028	64,088
2029	26,686
2030	79,064
Thereafter	67,397
Total	\$749,563

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,113,434	\$1,319,603	(\$124,077)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$859,446 Proportionate Share: 0.0006871

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$947,934	\$815,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$375,273	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,536
Change of Assumptions	130,647	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,550	39,503
Total	\$507,470	\$71,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,781)
Total	\$249,158

1977 Fund Net Pension Liability - Unaudited

BLUFFTON-FIRE DEPT - 7712200

Net Pension Liability as of June 30, 2024	\$947,934
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,392
- Net Difference Between Projected and Actual Investment	(235,507)
- Change of Assumptions	(6,426)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,628)
Pension Expense/(Income)	249,158
Contributions	(169,252)
Total Activity in FY 2025	(132,263)
Net Pension Liability as of June 30, 2025	\$815,671

Supplemental Information

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

\$169,252

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$228,322
2027	76,151
2028	34,491
2029	11,414
2030	45,516
Thereafter	40,537
Total	\$436,431

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,924,469	\$815,671	(\$76,694)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,104,595 Proportionate Share: 0.0008831

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,072,582	\$1,048,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$482,323	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,532
Change of Assumptions	167,914	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,386	12,355
Total	\$664,623	\$52,887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,948
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	349
Total	\$329,297

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-POLICE DEPT - 7713100

Net Pension Liability as of June 30, 2024	\$1,072,582
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,196
- Net Difference Between Projected and Actual Investment	(271,325)
- Change of Assumptions	12,817
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,382
Pension Expense/(Income)	329,297
Contributions	(217,603)
Total Activity in FY 2025	(24,236)
Net Pension Liability as of June 30, 2025	\$1,048,346

Supplemental Information

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

\$217,603

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$302,446
2027	106,751
2028	53,604
2029	23,059
2030	65,359
Thereafter	60,517
Total	\$611,736

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,473,438	\$1,048,346	(\$98,571)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,006,512 Proportionate Share: 0.0008047

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,038,232	\$955,276

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$439,503	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,934
Change of Assumptions	153,007	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,434	19,062
Total	\$593,944	\$55,996

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,744
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,456)
Total	\$296,288

1977 Fund Net Pension Liability - Unaudited

BOONVILLE-FIRE DEPT - 7713200

Net Pension Liability as of June 30, 2024	\$1,038,232
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	79,294
- Net Difference Between Projected and Actual Investment	(260,335)
- Change of Assumptions	2,877
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,714)
Pension Expense/(Income)	296,288
Contributions	(198,366)
Total Activity in FY 2025	(82,956)
Net Pension Liability as of June 30, 2025	\$955,276

Supplemental Information

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

\$198,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$271,918
2027	93,635
2028	45,471
2029	18,216
2030	57,081
Thereafter	51,627
Total	\$537,948

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,253,850	\$955,276	(\$89,820)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$741,694 Proportionate Share: 0.0005930

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$838,693	\$703,963

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$323,879	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,217
Change of Assumptions	112,754	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,283	26,520
Total	\$438,916	\$53,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$220,888
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,275)
Total	\$216,613

1977 Fund Net Pension Liability - Unaudited

BRAZIL-POLICE DEPT - 7714100

Net Pension Liability as of June 30, 2024	\$838,693
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,899
- Net Difference Between Projected and Actual Investment	(207,683)
- Change of Assumptions	(8,522)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,945)
Pension Expense/(Income)	216,613
Contributions	(146,092)
Total Activity in FY 2025	(134,730)
Net Pension Liability as of June 30, 2025	\$703,963

Supplemental Information

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

\$146,092

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$198,571
2027	67,138
2028	31,973
2029	12,841
2030	40,808
Thereafter	33,848
Total	\$385,179

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,660,909	\$703,963	(\$66,191)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$801,597 Proportionate Share: 0.0006409

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$850,185	\$760,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$350,040	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,416
Change of Assumptions	121,862	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,211	13,407
Total	\$475,113	\$42,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$238,730
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,736)
Total	\$236,994

1977 Fund Net Pension Liability - Unaudited

BRAZIL-FIRE DEPT - 7714200

Net Pension Liability as of June 30, 2024	\$850,185
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,073
- Net Difference Between Projected and Actual Investment	(212,354)
- Change of Assumptions	(1,076)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,976)
Pension Expense/(Income)	236,994
Contributions	(158,020)
Total Activity in FY 2025	(89,359)
Net Pension Liability as of June 30, 2025	\$760,826

Supplemental Information

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

\$158,020

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$217,625
2027	75,572
2028	37,369
2029	16,021
2030	45,867
Thereafter	39,836
Total	\$432,290

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,795,070	\$760,826	(\$71,537)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$898,062 Proportionate Share: 0.0007180

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$914,720	\$852,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$392,150	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,954
Change of Assumptions	136,522	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,917	3,111
Total	\$533,589	\$36,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$267,449
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	954
Total	\$268,403

1977 Fund Net Pension Liability - Unaudited

BREMEN-POLICE DEPT - 7715100

Net Pension Liability as of June 30, 2024	\$914,720
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,793
- Net Difference Between Projected and Actual Investment	(229,779)
- Change of Assumptions	4,252
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,042)
Pension Expense/(Income)	268,403
Contributions	(176,994)
Total Activity in FY 2025	(62,367)
Net Pension Liability as of June 30, 2025	\$852,353

Supplemental Information

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

\$176,994

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$246,063
2027	86,937
2028	44,131
2029	19,946
2030	53,574
Thereafter	46,873
Total	\$497,524

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,011,016	\$852,353	(\$80,143)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,862,256 Proportionate Share: 0.0038875

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,854,468	\$4,614,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,123,235	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	178,427
Change of Assumptions	739,177	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,338	4,310
Total	\$2,912,750	\$182,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,448,062
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,802
Total	\$1,459,864

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-POLICE DEPT - 7716100

Net Pension Liability as of June 30, 2024	\$4,854,468
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	439,003
- Net Difference Between Projected and Actual Investment	(1,222,986)
- Change of Assumptions	37,214
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,746
Pension Expense/(Income)	1,459,864
Contributions	(958,378)
Total Activity in FY 2025	(239,537)
Net Pension Liability as of June 30, 2025	\$4,614,931

Supplemental Information

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

\$958,378

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,339,538
2027	479,122
2028	243,733
2029	112,520
2030	294,795
Thereafter	260,305
Total	\$2,730,013

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,888,335	\$4,614,931	(\$433,922)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$5,825,970 Proportionate Share: 0.0046580

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,099,815	\$5,529,608

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,544,059	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	213,791
Change of Assumptions	885,681	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,883	72,955
Total	\$3,453,623	\$286,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,735,067
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,943)
Total	\$1,726,124

1977 Fund Net Pension Liability - Unaudited

BROWNSBURG-FIRE TERRITORY - 7716200

Net Pension Liability as of June 30, 2024	\$6,099,815
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427,760
- Net Difference Between Projected and Actual Investment	(1,526,317)
- Change of Assumptions	3,639
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,254)
Pension Expense/(Income)	1,726,124
Contributions	(1,148,159)
Total Activity in FY 2025	(570,207)
Net Pension Liability as of June 30, 2025	\$5,529,608

Supplemental Information

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

\$1,148,159

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,581,344
2027	550,859
2028	277,998
2029	121,564
2030	340,439
Thereafter	294,673
Total	\$3,166,877

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,046,396	\$5,529,608	(519,925)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$438,998 Proportionate Share: 0.0003510

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$381,775	\$416,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,706	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,110
Change of Assumptions	66,740	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,864	2,271
Total	\$278,310	\$18,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,093
Total	\$133,838

1977 Fund Net Pension Liability - Unaudited

BUTLER-POLICE DEPT - 7717100

Net Pension Liability as of June 30, 2024	\$381,775
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,251
- Net Difference Between Projected and Actual Investment	(98,258)
- Change of Assumptions	11,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,262
Pension Expense/(Income)	133,838
Contributions	(86,724)
Total Activity in FY 2025	34,904
Net Pension Liability as of June 30, 2025	\$416,679

Supplemental Information

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

\$86,724

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$123,283
2027	45,456
2028	24,389
2029	11,757
2030	28,363
Thereafter	26,681
Total	\$259,929

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$983,101	\$416,679	(\$39,179)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7717200
 Submission Unit Name: BUTLER-FIRE DEPT

Wages: \$134,843 Proportionate Share: 0.0001078

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$127,972

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,877	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,948
Change of Assumptions	20,497	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,597	3,399
Total	\$113,971	\$8,347

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,155
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	4,807
Total	\$44,962

1977 Fund Net Pension Liability - Unaudited

BUTLER-FIRE DEPT - 7717200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,877
- Net Difference Between Projected and Actual Investment	(4,948)
- Change of Assumptions	20,497
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,198
Pension Expense/(Income)	44,962
Contributions	(22,614)
Total Activity in FY 2025	127,972
Net Pension Liability as of June 30, 2025	\$127,972

Supplemental Information

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

\$22,614

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,692
2027	17,811
2028	11,332
2029	7,710
2030	12,818
Thereafter	14,261
Total	\$105,624

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$301,932	\$127,972	(\$12,033)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$132,542 Proportionate Share: 0.0001060

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$85,625	\$125,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,894	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,865
Change of Assumptions	20,155	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,087	4,559
Total	\$91,136	\$9,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,484
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	763
Total	\$40,247

1977 Fund Net Pension Liability - Unaudited

CANNELTON-POLICE DEPT - 7718100

Net Pension Liability as of June 30, 2024	\$85,625
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,187
- Net Difference Between Projected and Actual Investment	(23,289)
- Change of Assumptions	7,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,571
Pension Expense/(Income)	40,247
Contributions	(26,279)
Total Activity in FY 2025	40,210
Net Pension Liability as of June 30, 2025	\$125,835

Supplemental Information

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

\$26,279

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$37,068
2027	13,609
2028	7,421
2029	4,122
2030	9,705
Thereafter	9,787
Total	\$81,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$296,891	\$125,835	(\$11,832)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$14,859,302 Proportionate Share: 0.0118803

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,282,029	\$14,103,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,488,662	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	545,276
Change of Assumptions	2,258,943	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	221,846	41,565
Total	\$8,969,451	\$586,841

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,425,315
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,847
Total	\$4,454,162

1977 Fund Net Pension Liability - Unaudited

CARMEL-POLICE DEPT - 7719100

Net Pension Liability as of June 30, 2024	\$14,282,029
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,533,587
- Net Difference Between Projected and Actual Investment	(3,618,409)
- Change of Assumptions	193,741
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193,977
Pension Expense/(Income)	4,454,162
Contributions	(2,935,738)
Total Activity in FY 2025	(178,680)
Net Pension Liability as of June 30, 2025	\$14,103,349

Supplemental Information

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

\$2,935,738

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,091,906
2027	1,463,914
2028	747,688
2029	343,190
2030	909,211
Thereafter	826,701
Total	\$8,382,610

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,275,031	\$14,103,349	(\$1,326,077)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$17,365,272 Proportionate Share: 0.0138839

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$16,903,056	\$16,481,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,582,968	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	637,236
Change of Assumptions	2,639,911	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	222,192	44,953
Total	\$10,445,071	\$682,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,171,640
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	32,718
Total	\$5,204,358

1977 Fund Net Pension Liability - Unaudited

CARMEL-FIRE DEPT - 7719200

Net Pension Liability as of June 30, 2024	\$16,903,056
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,718,542
- Net Difference Between Projected and Actual Investment	(4,274,347)
- Change of Assumptions	195,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	165,006
Pension Expense/(Income)	5,204,358
Contributions	(3,430,456)
Total Activity in FY 2025	(421,192)
Net Pension Liability as of June 30, 2025	\$16,481,864

Supplemental Information

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

\$3,430,456

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,780,574
2027	1,708,992
2028	873,188
2029	394,992
2030	1,052,599
Thereafter	952,537
Total	\$9,762,882

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,886,830	\$16,481,864	(1,549,719)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,789,868 Proportionate Share: 0.0014310

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,054,110	\$1,698,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$781,569	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	65,679
Change of Assumptions	272,093	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,617	68,684
Total	\$1,063,279	\$134,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$533,036
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,686)
Total	\$524,350

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-POLICE DEPT - 7720100

Net Pension Liability as of June 30, 2024	\$2,054,110
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,906
- Net Difference Between Projected and Actual Investment	(507,672)
- Change of Assumptions	(24,935)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,528)
Pension Expense/(Income)	524,350
Contributions	(352,461)
Total Activity in FY 2025	(355,340)
Net Pension Liability as of June 30, 2025	\$1,698,770

Supplemental Information

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

\$352,461

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$480,950
2027	163,939
2028	78,218
2029	28,797
2030	97,208
Thereafter	79,804
Total	\$928,916

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,008,028	\$1,698,770	(\$159,728)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$887,530 Proportionate Share: 0.0007096

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$830,105	\$842,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$387,562	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,569
Change of Assumptions	134,925	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,872	16,216
Total	\$545,359	\$48,785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$264,320
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,555)
Total	\$261,765

1977 Fund Net Pension Liability - Unaudited

CEDAR LAKE-FIRE DEPT - 7720200

Net Pension Liability as of June 30, 2024	\$830,105
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,561
- Net Difference Between Projected and Actual Investment	(211,187)
- Change of Assumptions	14,891
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,465
Pension Expense/(Income)	261,765
Contributions	(175,219)
Total Activity in FY 2025	12,276
Net Pension Liability as of June 30, 2025	\$842,381

Supplemental Information

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

\$175,219

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$240,244
2027	85,074
2028	45,065
2029	20,312
2030	55,165
Thereafter	50,714
Total	\$496,574

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,987,489	\$842,381	(\$79,205)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,143,031 Proportionate Share: 0.0009139

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,073,466	\$1,084,910

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$499,145	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,946
Change of Assumptions	173,771	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,401	6,681
Total	\$698,317	\$48,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,420
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,871
Total	\$343,291

1977 Fund Net Pension Liability - Unaudited

CHARLESTOWN-POLICE DEPT - 7721100

Net Pension Liability as of June 30, 2024	\$1,073,466
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	126,711
- Net Difference Between Projected and Actual Investment	(272,929)
- Change of Assumptions	18,547
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,918
Pension Expense/(Income)	343,291
Contributions	(226,094)
Total Activity in FY 2025	11,444
Net Pension Liability as of June 30, 2025	\$1,084,910

Supplemental Information

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

\$226,094

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$315,314
2027	112,891
2028	58,823
2029	27,195
2030	70,483
Thereafter	64,984
Total	\$649,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,559,704	\$1,084,910	(\$102,009)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,186,245 Proportionate Share: 0.0017479

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,359,732	\$2,074,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$954,650	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	80,224
Change of Assumptions	332,349	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,851	44,198
Total	\$1,304,850	\$124,422

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$651,079
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	(1,578)
Total	\$649,501

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-POLICE DEPT - 7722100

Net Pension Liability as of June 30, 2024	\$2,359,732
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	135,953
- Net Difference Between Projected and Actual Investment	(587,979)
- Change of Assumptions	(8,871)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,433)
Pension Expense/(Income)	649,501
Contributions	(430,935)
Total Activity in FY 2025	(284,764)
Net Pension Liability as of June 30, 2025	\$2,074,968

Supplemental Information

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

\$430,935

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$596,030
2027	209,537
2028	102,752
2029	41,920
2030	123,977
Thereafter	106,212
Total	\$1,180,428

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,895,619	\$2,074,968	(\$195,100)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,318,827 Proportionate Share: 0.0010544

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,369,364	\$1,251,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$575,882	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,394
Change of Assumptions	200,486	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,512	14,699
Total	\$790,880	\$63,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$392,755
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,996
Total	\$394,751

1977 Fund Net Pension Liability - Unaudited

CHESTERTON-FIRE DEPT - 7722200

Net Pension Liability as of June 30, 2024	\$1,369,364
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,788
- Net Difference Between Projected and Actual Investment	(343,047)
- Change of Assumptions	2,474
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,757)
Pension Expense/(Income)	394,751
Contributions	(259,873)
Total Activity in FY 2025	(117,664)
Net Pension Liability as of June 30, 2025	\$1,251,700

Supplemental Information

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

\$259,873

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$362,198
2027	128,989
2028	64,001
2029	28,341
2030	77,108
Thereafter	67,150
Total	\$727,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,953,224	\$1,251,700	(\$117,692)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$3,629,642 Proportionate Share: 0.0029020

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,844,399	\$3,445,024

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,584,985	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	133,195
Change of Assumptions	551,792	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,922	58,295
Total	\$2,149,699	\$191,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,080,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,610)
Total	\$1,074,361

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-POLICE DEPT - 7723100

Net Pension Liability as of June 30, 2024	\$3,844,399
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	251,191
- Net Difference Between Projected and Actual Investment	(960,413)
- Change of Assumptions	(4,114)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,060)
Pension Expense/(Income)	1,074,361
Contributions	(715,340)
Total Activity in FY 2025	(399,375)
Net Pension Liability as of June 30, 2025	\$3,445,024

Supplemental Information

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

\$715,340

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$986,321
2027	343,418
2028	168,155
2029	71,948
2030	207,915
Thereafter	180,452
Total	\$1,958,209

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,128,089	\$3,445,024	(\$323,921)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$3,833,653 Proportionate Share: 0.0030651

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,671,761	\$3,638,643

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,674,065	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	140,680
Change of Assumptions	582,804	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,965	27,953
Total	\$2,311,834	\$168,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,141,725
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,706
Total	\$1,143,431

1977 Fund Net Pension Liability - Unaudited

CLARKSVILLE-FIRE DEPT - 7723200

Net Pension Liability as of June 30, 2024	\$3,671,761
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	400,167
- Net Difference Between Projected and Actual Investment	(930,750)
- Change of Assumptions	51,862
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,564
Pension Expense/(Income)	1,143,431
Contributions	(757,392)
Total Activity in FY 2025	(33,118)
Net Pension Liability as of June 30, 2025	\$3,638,643

Supplemental Information

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

\$757,392

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,050,305
2027	371,423
2028	187,852
2029	85,698
2030	233,946
Thereafter	213,977
Total	\$2,143,201

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,584,909	\$3,638,643	(\$342,126)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$286,310 Proportionate Share: 0.0002289

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$355,381	\$271,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,018	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,506
Change of Assumptions	43,523	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	808	17,410
Total	\$169,349	\$27,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,263
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,477)
Total	\$82,786

1977 Fund Net Pension Liability - Unaudited

CLINTON-POLICE DEPT - 7724100

Net Pension Liability as of June 30, 2024	\$355,381
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,721
- Net Difference Between Projected and Actual Investment	(86,975)
- Change of Assumptions	(7,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,075)
Pension Expense/(Income)	82,786
Contributions	(56,241)
Total Activity in FY 2025	(83,649)
Net Pension Liability as of June 30, 2025	\$271,732

Supplemental Information

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

\$56,241

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$75,795
2027	25,055
2028	11,226
2029	3,675
2030	14,498
Thereafter	11,184
Total	\$141,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$641,116	\$271,732	(\$25,550)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$111,152 Proportionate Share: 0.0000889

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$127,553	\$105,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,555	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,080
Change of Assumptions	16,904	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,257	4,254
Total	\$68,716	\$8,334

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,115
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29)
Total	\$33,086

1977 Fund Net Pension Liability - Unaudited

CLINTON-FIRE DEPT - 7724200

Net Pension Liability as of June 30, 2024	\$127,553
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,301
- Net Difference Between Projected and Actual Investment	(31,526)
- Change of Assumptions	(1,541)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,530)
Pension Expense/(Income)	33,086
Contributions	(21,808)
Total Activity in FY 2025	(22,018)
Net Pension Liability as of June 30, 2025	\$105,535

Supplemental Information

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

\$21,808

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$30,372
2027	10,737
2028	5,495
2029	2,402
2030	6,388
Thereafter	4,988
Total	\$60,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$248,996	\$105,535	(\$9,923)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,308,897 Proportionate Share: 0.0010465

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,332,488	\$1,242,322

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$571,567	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,032
Change of Assumptions	198,983	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,037	6,871
Total	\$782,587	\$54,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$389,813
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	2,349
Total	\$392,162

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-POLICE DEPT - 7725100

Net Pension Liability as of June 30, 2024	\$1,332,488
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,267
- Net Difference Between Projected and Actual Investment	(334,750)
- Change of Assumptions	6,304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,032)
Pension Expense/(Income)	392,162
Contributions	(258,117)
Total Activity in FY 2025	(90,166)
Net Pension Liability as of June 30, 2025	\$1,242,322

Supplemental Information

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

\$258,117

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$360,683
2027	128,729
2028	64,352
2029	28,245
2030	77,503
Thereafter	68,172
Total	\$727,684

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,931,098	\$1,242,322	(\$116,810)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$860,462 Proportionate Share: 0.0006880

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$921,539	\$816,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$375,765	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,577
Change of Assumptions	130,818	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,365	19,204
Total	\$513,948	\$50,781

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,274
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,319)
Total	\$254,955

1977 Fund Net Pension Liability - Unaudited

COLUMBIA CITY-FIRE - 7725200

Net Pension Liability as of June 30, 2024	\$921,539
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,042
- Net Difference Between Projected and Actual Investment	(229,869)
- Change of Assumptions	(2,438)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,230)
Pension Expense/(Income)	254,955
Contributions	(169,260)
Total Activity in FY 2025	(104,800)
Net Pension Liability as of June 30, 2025	\$816,739

Supplemental Information

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

\$169,260

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$234,020
2027	81,670
2028	39,727
2029	16,656
2030	48,777
Thereafter	42,317
Total	\$463,167

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,926,990	\$816,739	(\$76,794)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$7,919,809 Proportionate Share: 0.0063320

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,713,551	\$7,516,848

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,458,348	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	290,623
Change of Assumptions	1,203,979	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,858	9,366
Total	\$4,793,185	\$299,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,358,619
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,867
Total	\$2,381,486

1977 Fund Net Pension Liability - Unaudited

COLUMBUS-POLICE DEPT - 7726100

Net Pension Liability as of June 30, 2024	\$7,713,551
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	782,172
- Net Difference Between Projected and Actual Investment	(1,950,385)
- Change of Assumptions	88,588
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,668
Pension Expense/(Income)	2,381,486
Contributions	(1,561,232)
Total Activity in FY 2025	(196,703)
Net Pension Liability as of June 30, 2025	\$7,516,848

Supplemental Information

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

\$1,561,232

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,188,857
2027	786,384
2028	402,819
2029	191,321
2030	488,295
Thereafter	435,520
Total	\$4,493,196

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,735,032	\$7,516,848	(\$706,777)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$8,607,083 Proportionate Share: 0.0068815

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,055,040	\$8,169,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,758,468	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	315,844
Change of Assumptions	1,308,461	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	223,566	1,354
Total	\$5,290,495	\$317,198

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,563,303
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,781
Total	\$2,603,084

1977 Fund Net Pension Liability - Unaudited

CITY OF COLUMBUS-FIRE DEPT - 7726200

Net Pension Liability as of June 30, 2024	\$8,055,040
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	963,814
- Net Difference Between Projected and Actual Investment	(2,049,085)
- Change of Assumptions	143,691
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,663
Pension Expense/(Income)	2,603,084
Contributions	(1,699,036)
Total Activity in FY 2025	114,131
Net Pension Liability as of June 30, 2025	\$8,169,171

Supplemental Information

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

\$1,699,036

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,393,669
2027	869,151
2028	453,689
2029	221,590
2030	542,949
Thereafter	492,249
Total	\$4,973,297

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,274,103	\$8,169,171	(\$768,112)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,268,249 Proportionate Share: 0.0010140

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,352,694	\$1,203,740

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$553,816	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	46,540
Change of Assumptions	192,804	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,408	22,568
Total	\$758,028	\$69,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$377,707
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	(867)
Total	\$376,840

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-POLICE DEPT - 7727100

Net Pension Liability as of June 30, 2024	\$1,352,694
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,506
- Net Difference Between Projected and Actual Investment	(337,606)
- Change of Assumptions	(2,797)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,687)
Pension Expense/(Income)	376,840
Contributions	(250,210)
Total Activity in FY 2025	(148,954)
Net Pension Liability as of June 30, 2025	\$1,203,740

Supplemental Information

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

\$250,210

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$345,659
2027	120,899
2028	60,261
2029	26,543
2030	72,954
Thereafter	62,604
Total	\$688,920

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,840,070	\$1,203,740	(\$113,183)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,618,848 Proportionate Share: 0.0012943

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,620,177	\$1,536,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$706,908	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	59,405
Change of Assumptions	246,101	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,854	3,221
Total	\$963,863	\$62,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$482,116
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,991
Total	\$484,107

1977 Fund Net Pension Liability - Unaudited

CONNERSVILLE-FIRE DEPT - 7727200

Net Pension Liability as of June 30, 2024	\$1,620,177
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	144,796
- Net Difference Between Projected and Actual Investment	(408,026)
- Change of Assumptions	11,821
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,304
Pension Expense/(Income)	484,107
Contributions	(319,689)
Total Activity in FY 2025	(83,687)
Net Pension Liability as of June 30, 2025	\$1,536,490

Supplemental Information

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

\$319,689

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$444,310
2027	157,382
2028	79,996
2029	36,242
2030	97,110
Thereafter	86,197
Total	\$901,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,625,150	\$1,536,490	(\$144,470)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$211,000 Proportionate Share: 0.0001687

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$170,744	\$200,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,139	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,743
Change of Assumptions	32,077	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,415	10,102
Total	\$138,631	\$17,845

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,839
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	(2,581)
Total	\$60,258

1977 Fund Net Pension Liability - Unaudited

COVINGTON-POLICE DEPT - 7728100

Net Pension Liability as of June 30, 2024	\$170,744
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,900
- Net Difference Between Projected and Actual Investment	(44,483)
- Change of Assumptions	7,387
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,154
Pension Expense/(Income)	60,258
Contributions	(41,693)
Total Activity in FY 2025	29,523
Net Pension Liability as of June 30, 2025	\$200,267

Supplemental Information

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

\$41,693

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$55,241
2027	18,294
2028	12,053
2029	6,778
2030	14,700
Thereafter	13,720
Total	\$120,786

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$472,505	\$200,267	(\$18,830)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$3,373,572 Proportionate Share: 0.0026972

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,353,383	\$3,201,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,473,129	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	123,795
Change of Assumptions	512,851	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,299	7,197
Total	\$2,019,279	\$130,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,004,685
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	3,615
Total	\$1,008,300

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-POLICE DEPT - 7729100

Net Pension Liability as of June 30, 2024	\$3,353,383
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309,690
- Net Difference Between Projected and Actual Investment	(845,358)
- Change of Assumptions	27,947
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,254
Pension Expense/(Income)	1,008,300
Contributions	(665,314)
Total Activity in FY 2025	(151,481)
Net Pension Liability as of June 30, 2025	\$3,201,902

Supplemental Information

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

\$665,314

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$926,381
2027	330,032
2028	168,748
2029	78,217
2030	203,877
Thereafter	181,032
Total	\$1,888,287

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,554,474	\$3,201,902	(\$301,061)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$3,780,633 Proportionate Share: 0.0030227

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,592,450	\$3,588,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,650,908	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	138,734
Change of Assumptions	574,742	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,824	18,092
Total	\$2,307,474	\$156,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,125,931
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,078
Total	\$1,134,009

1977 Fund Net Pension Liability - Unaudited

CRAWFORDSVILLE-FIRE DEPT - 7729200

Net Pension Liability as of June 30, 2024	\$3,592,450
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	404,526
- Net Difference Between Projected and Actual Investment	(911,739)
- Change of Assumptions	55,269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,399
Pension Expense/(Income)	1,134,009
Contributions	(745,604)
Total Activity in FY 2025	(4,140)
Net Pension Liability as of June 30, 2025	\$3,588,310

Supplemental Information

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

\$745,604

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,042,038
2027	373,560
2028	194,733
2029	94,119
2030	234,074
Thereafter	212,124
Total	\$2,150,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,466,153	\$3,588,310	(\$337,393)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,579,805 Proportionate Share: 0.0036616

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,648,362	\$4,346,761

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,999,856	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	168,058
Change of Assumptions	696,224	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,242	12,884
Total	\$2,722,322	\$180,942

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,363,916
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,896
Total	\$1,368,812

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-POLICE DEPT - 7730100

Net Pension Liability as of June 30, 2024	\$4,648,362
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	387,131
- Net Difference Between Projected and Actual Investment	(1,168,268)
- Change of Assumptions	24,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,408)
Pension Expense/(Income)	1,368,812
Contributions	(902,932)
Total Activity in FY 2025	(301,601)
Net Pension Liability as of June 30, 2025	\$4,346,761

Supplemental Information

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

\$902,932

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,257,764
2027	447,090
2028	224,115
2029	100,743
2030	271,783
Thereafter	239,885
Total	\$2,541,380

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,255,621	\$4,346,761	(\$408,707)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,549,295 Proportionate Share: 0.0036372

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,803,447	\$4,317,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,986,529	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	166,938
Change of Assumptions	691,584	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,428	81,947
Total	\$2,702,541	\$248,885

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,354,827
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,248)
Total	\$1,346,579

1977 Fund Net Pension Liability - Unaudited

CROWN POINT-FIRE DEPT - 7730200

Net Pension Liability as of June 30, 2024	\$4,803,447
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319,998
- Net Difference Between Projected and Actual Investment	(1,200,519)
- Change of Assumptions	(3,001)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,802)
Pension Expense/(Income)	1,346,579
Contributions	(896,907)
Total Activity in FY 2025	(485,652)
Net Pension Liability as of June 30, 2025	\$4,317,795

Supplemental Information

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

\$896,907

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,235,793
2027	430,640
2028	209,979
2029	87,027
2030	262,053
Thereafter	228,164
Total	\$2,453,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,187,280	\$4,317,795	(\$405,984)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,337,939 Proportionate Share: 0.0010697

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,383,004	\$1,269,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$584,238	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	49,097
Change of Assumptions	203,395	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,809	9,718
Total	\$798,442	\$58,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$398,455
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	567
Total	\$399,022

1977 Fund Net Pension Liability - Unaudited

DECATUR-POLICE DEPT - 7731100

Net Pension Liability as of June 30, 2024	\$1,383,004
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,412
- Net Difference Between Projected and Actual Investment	(346,685)
- Change of Assumptions	3,411
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,544)
Pension Expense/(Income)	399,022
Contributions	(263,757)
Total Activity in FY 2025	(113,141)
Net Pension Liability as of June 30, 2025	\$1,269,863

Supplemental Information

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

\$263,757

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$366,471
2027	129,524
2028	65,651
2029	29,333
2030	79,807
Thereafter	68,841
Total	\$739,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,996,078	\$1,269,863	(\$119,400)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$591,221 Proportionate Share: 0.0004727

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$667,191	\$561,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$258,175	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,696
Change of Assumptions	89,880	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,216	17,845
Total	\$352,271	\$39,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,077
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	(1,583)
Total	\$174,494

1977 Fund Net Pension Liability - Unaudited

DECATUR-FIRE DEPT - 7731200

Net Pension Liability as of June 30, 2024	\$667,191
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,697
- Net Difference Between Projected and Actual Investment	(165,259)
- Change of Assumptions	(6,597)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,665)
Pension Expense/(Income)	174,494
Contributions	(116,709)
Total Activity in FY 2025	(106,039)
Net Pension Liability as of June 30, 2025	\$561,152

Supplemental Information

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

\$116,709

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$160,092
2027	55,335
2028	26,777
2029	10,661
2030	32,760
Thereafter	27,105
Total	\$312,730

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,323,965	\$561,152	(\$52,763)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$499,182 Proportionate Share: 0.0003991

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$565,275	\$473,780

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,976	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,318
Change of Assumptions	75,886	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,772	17,210
Total	\$299,634	\$35,528

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,662
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,069)
Total	\$146,593

1977 Fund Net Pension Liability - Unaudited

DELPHI-POLICE DEPT - 7732100

Net Pension Liability as of June 30, 2024	\$565,275
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,857
- Net Difference Between Projected and Actual Investment	(139,951)
- Change of Assumptions	(5,854)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,822)
Pension Expense/(Income)	146,593
Contributions	(98,318)
Total Activity in FY 2025	(91,495)
Net Pension Liability as of June 30, 2025	\$473,780

Supplemental Information

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

\$98,318

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$134,618
2027	46,418
2028	22,847
2029	9,236
2030	28,087
Thereafter	22,900
Total	\$264,106

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,117,822	\$473,780	(\$44,547)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$199,558 Proportionate Share: 0.0001596

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$225,049	\$189,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,169	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,325
Change of Assumptions	30,347	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,667	18,158
Total	\$119,183	\$25,483

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,488)
Total	\$55,962

1977 Fund Net Pension Liability - Unaudited

DUNKIRK-POLICE DEPT, CLERK OFFICE - 7733100

Net Pension Liability as of June 30, 2024	\$225,049
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,089
- Net Difference Between Projected and Actual Investment	(55,750)
- Change of Assumptions	(2,195)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,493)
Pension Expense/(Income)	55,962
Contributions	(39,198)
Total Activity in FY 2025	(35,585)
Net Pension Liability as of June 30, 2025	\$189,464

Supplemental Information

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

\$39,198

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$51,143
2027	15,812
2028	7,003
2029	1,450
2030	9,275
Thereafter	9,017
Total	\$93,700

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$447,017	\$189,464	(\$17,815)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,382,726 Proportionate Share: 0.0019050

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,802,253	\$2,261,465

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,040,454	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	87,435
Change of Assumptions	362,220	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,435	102,591
Total	\$1,414,109	\$190,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$709,597
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,991)
Total	\$696,606

1977 Fund Net Pension Liability - Unaudited

DYER-POLICE DEPT - 7734100

Net Pension Liability as of June 30, 2024	\$2,802,253
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	68,227
- Net Difference Between Projected and Actual Investment	(690,409)
- Change of Assumptions	(42,990)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,057)
Pension Expense/(Income)	696,606
Contributions	(469,165)
Total Activity in FY 2025	(540,788)
Net Pension Liability as of June 30, 2025	\$2,261,465

Supplemental Information

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

\$469,165

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$638,815
2027	216,698
2028	101,998
2029	37,872
2030	126,424
Thereafter	102,276
Total	\$1,224,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,335,634	\$2,261,465	(\$212,636)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$3,854,821 Proportionate Share: 0.0030820

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,038,633	\$3,658,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,683,296	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	141,456
Change of Assumptions	586,017	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,250	55,404
Total	\$2,379,563	\$196,860

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,148,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,987
Total	\$1,167,007

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-POLICE DEPT - 7735100

Net Pension Liability as of June 30, 2024	\$4,038,633
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	282,113
- Net Difference Between Projected and Actual Investment	(1,010,468)
- Change of Assumptions	2,025
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,771)
Pension Expense/(Income)	1,167,007
Contributions	(759,833)
Total Activity in FY 2025	(379,927)
Net Pension Liability as of June 30, 2025	\$3,658,706

Supplemental Information

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

\$759,833

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,074,255
2027	389,720
2028	197,156
2029	95,193
2030	232,213
Thereafter	194,166
Total	\$2,182,703

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,632,244	\$3,658,706	(\$344,012)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,148,565 Proportionate Share: 0.0033169

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,601,256	\$3,937,560

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,811,591	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	152,237
Change of Assumptions	630,682	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,348	129,139
Total	\$2,486,621	\$281,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,235,518
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,882)
Total	\$1,224,636

1977 Fund Net Pension Liability - Unaudited

EAST CHICAGO-FIRE DEPT - 7735200

Net Pension Liability as of June 30, 2024	\$4,601,256
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215,209
- Net Difference Between Projected and Actual Investment	(1,142,311)
- Change of Assumptions	(34,666)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(110,178)
Pension Expense/(Income)	1,224,636
Contributions	(816,386)
Total Activity in FY 2025	(663,696)
Net Pension Liability as of June 30, 2025	\$3,937,560

Supplemental Information

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

\$816,386

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,123,390
2027	388,733
2028	188,223
2029	80,413
2030	230,030
Thereafter	194,456
Total	\$2,205,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,290,165	\$3,937,560	(\$370,232)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,200,770 Proportionate Share: 0.0017596

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,279,538	\$2,088,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$961,041	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	80,761
Change of Assumptions	334,574	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,692	18,491
Total	\$1,317,307	\$99,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$655,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(816)
Total	\$654,621

1977 Fund Net Pension Liability - Unaudited

LAKE STATION-POLICE DEPT - 7736100

Net Pension Liability as of June 30, 2024	\$2,279,538
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	170,167
- Net Difference Between Projected and Actual Investment	(571,260)
- Change of Assumptions	4,950
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,396)
Pension Expense/(Income)	654,621
Contributions	(433,763)
Total Activity in FY 2025	(190,681)
Net Pension Liability as of June 30, 2025	\$2,088,857

Supplemental Information

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

\$433,763

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$602,493
2027	213,744
2028	109,194
2029	48,990
2030	130,924
Thereafter	112,710
Total	\$1,218,055

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,928,389	\$2,088,857	(\$196,406)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$10,252,092 Proportionate Share: 0.0081967

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,911,092	\$9,730,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,476,791	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	376,208
Change of Assumptions	1,558,536	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	123,935	171,887
Total	\$6,159,262	\$548,095

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,053,204
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	1,371
Total	\$3,054,575

1977 Fund Net Pension Liability - Unaudited

ELKHART-POLICE DEPT - 7737100

Net Pension Liability as of June 30, 2024	\$10,911,092
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	691,245
- Net Difference Between Projected and Actual Investment	(2,724,000)
- Change of Assumptions	(19,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(163,252)
Pension Expense/(Income)	3,054,575
Contributions	(2,019,965)
Total Activity in FY 2025	(1,180,620)
Net Pension Liability as of June 30, 2025	\$9,730,472

Supplemental Information

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

\$2,019,965

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,799,021
2027	986,735
2028	505,610
2029	219,885
2030	592,384
Thereafter	507,532
Total	\$5,611,167

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,957,791	\$9,730,472	(\$914,914)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$12,098,396 Proportionate Share: 0.0096729

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,622,577	\$11,482,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,283,047	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	443,962
Change of Assumptions	1,839,224	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,615	121,838
Total	\$7,223,886	\$565,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,603,077
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	9,787
Total	\$3,612,864

1977 Fund Net Pension Liability - Unaudited

ELKHART-FIRE DEPT - 7737200

Net Pension Liability as of June 30, 2024	\$12,622,577
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	903,710
- Net Difference Between Projected and Actual Investment	(3,160,022)
- Change of Assumptions	13,982
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(136,437)
Pension Expense/(Income)	3,612,864
Contributions	(2,373,775)
Total Activity in FY 2025	(1,139,678)
Net Pension Liability as of June 30, 2025	\$11,482,899

Supplemental Information

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

\$2,373,775

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,314,104
2027	1,173,070
2028	593,548
2029	255,130
2030	709,708
Thereafter	612,526
Total	\$6,658,086

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,092,418	\$11,482,899	(1,079,688)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$986,209 Proportionate Share: 0.0007885

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,140,779	\$936,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$430,655	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,190
Change of Assumptions	149,927	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,418	47,815
Total	\$583,000	\$84,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$293,710
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,575)
Total	\$286,135

1977 Fund Net Pension Liability - Unaudited

ELWOOD-POLICE DEPT - 7738100

Net Pension Liability as of June 30, 2024	\$1,140,779
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,868
- Net Difference Between Projected and Actual Investment	(281,657)
- Change of Assumptions	(15,031)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,681)
Pension Expense/(Income)	286,135
Contributions	(194,368)
Total Activity in FY 2025	(204,734)
Net Pension Liability as of June 30, 2025	\$936,045

Supplemental Information

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

\$194,368

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$261,928
2027	87,175
2028	40,615
2029	14,013
2030	51,746
Thereafter	43,518
Total	\$498,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,208,476	\$936,045	(\$88,012)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,190,781 Proportionate Share: 0.0009521

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,234,486	\$1,130,258

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$520,008	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	43,699
Change of Assumptions	181,034	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,714	14,417
Total	\$704,756	\$58,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$354,650
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,081)
Total	\$352,569

1977 Fund Net Pension Liability - Unaudited

ELWOOD-FIRE DEPT - 7738200

Net Pension Liability as of June 30, 2024	\$1,234,486
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	91,709
- Net Difference Between Projected and Actual Investment	(309,329)
- Change of Assumptions	2,525
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,814)
Pension Expense/(Income)	352,569
Contributions	(233,888)
Total Activity in FY 2025	(104,228)
Net Pension Liability as of June 30, 2025	\$1,130,258

Supplemental Information

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

\$233,888

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$323,417
2027	112,324
2028	56,352
2029	24,140
2030	69,659
Thereafter	60,748
Total	\$646,640

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,666,697	\$1,130,258	(\$106,273)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$22,382,283 Proportionate Share: 0.0178950

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$22,826,949	\$21,243,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,773,710	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	821,336
Change of Assumptions	3,402,589	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,290	77,555
Total	\$13,267,589	\$898,891

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,665,742
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,654
Total	\$6,677,396

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-POLICE DEPARTMENT - 7739100

Net Pension Liability as of June 30, 2024	\$22,826,949
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,854,020
- Net Difference Between Projected and Actual Investment	(5,733,120)
- Change of Assumptions	101,780
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,766)
Pension Expense/(Income)	6,677,396
Contributions	(4,418,735)
Total Activity in FY 2025	(1,583,425)
Net Pension Liability as of June 30, 2025	\$21,243,524

Supplemental Information

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

\$4,418,735

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,134,932
2027	2,168,459
2028	1,091,281
2029	486,042
2030	1,321,163
Thereafter	1,166,821
Total	\$12,368,698

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,121,351	\$21,243,524	(\$1,997,437)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$22,688,274 Proportionate Share: 0.0181397

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$22,901,207	\$21,534,012

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,907,358	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	832,567
Change of Assumptions	3,449,117	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,138	44,589
Total	\$13,405,613	\$877,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,756,891
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,153
Total	\$6,759,044

1977 Fund Net Pension Liability - Unaudited

EVANSVILLE-FIRE DEPT - 7739200

Net Pension Liability as of June 30, 2024	\$22,901,207
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,961,904
- Net Difference Between Projected and Actual Investment	(5,760,329)
- Change of Assumptions	137,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,130
Pension Expense/(Income)	6,759,044
Contributions	(4,478,514)
Total Activity in FY 2025	(1,367,195)
Net Pension Liability as of June 30, 2025	\$21,534,012

Supplemental Information

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

\$4,478,514

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,209,474
2027	2,189,092
2028	1,100,879
2029	488,274
2030	1,344,575
Thereafter	1,196,163
Total	\$12,528,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$50,806,721	\$21,534,012	(\$2,024,751)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$43,392,414 Proportionate Share: 0.0346930

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$44,861,679	\$41,184,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,948,272	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,592,322
Change of Assumptions	6,596,593	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	176,555	350,117
Total	\$25,721,420	\$1,942,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,922,861
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	(6,169)
Total	\$12,916,692

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-POLICE DEPT - 7740100

Net Pension Liability as of June 30, 2024	\$44,861,679
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,383,748
- Net Difference Between Projected and Actual Investment	(11,245,424)
- Change of Assumptions	109,530
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(290,395)
Pension Expense/(Income)	12,916,692
Contributions	(8,551,054)
Total Activity in FY 2025	(3,676,903)
Net Pension Liability as of June 30, 2025	\$41,184,776

Supplemental Information

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

\$8,551,054

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,851,335
2027	4,165,317
2028	2,078,975
2029	904,007
2030	2,548,496
Thereafter	2,230,851
Total	\$23,778,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$97,170,160	\$41,184,776	(\$3,872,427)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$30,474,714 Proportionate Share: 0.0243651

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$31,179,655	\$28,924,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,307,484	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,118,297
Change of Assumptions	4,632,826	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,432	147,757
Total	\$18,028,742	\$1,266,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,075,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,749
Total	\$9,091,551

1977 Fund Net Pension Liability - Unaudited

FORT WAYNE-FIRE DEPT - 7740200

Net Pension Liability as of June 30, 2024	\$31,179,655
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,489,867
- Net Difference Between Projected and Actual Investment	(7,827,372)
- Change of Assumptions	124,203
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(128,103)
Pension Expense/(Income)	9,091,551
Contributions	(6,005,488)
Total Activity in FY 2025	(2,255,342)
Net Pension Liability as of June 30, 2025	\$28,924,313

Supplemental Information

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

\$6,005,488

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,339,732
2027	2,938,929
2028	1,463,504
2029	639,417
2030	1,797,645
Thereafter	1,583,461
Total	\$16,762,688

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,243,181	\$28,924,313	(\$2,719,629)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,518,017 Proportionate Share: 0.0020132

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,421,867	\$2,389,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,099,549	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	92,401
Change of Assumptions	382,794	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,975	14,522
Total	\$1,529,318	\$106,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$749,901
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,841
Total	\$754,742

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-POLICE DEPT - 7741100

Net Pension Liability as of June 30, 2024	\$2,421,867
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	259,295
- Net Difference Between Projected and Actual Investment	(613,526)
- Change of Assumptions	32,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,387
Pension Expense/(Income)	754,742
Contributions	(496,443)
Total Activity in FY 2025	(31,956)
Net Pension Liability as of June 30, 2025	\$2,389,911

Supplemental Information

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

\$496,443

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$693,720
2027	248,014
2028	129,158
2029	58,871
2030	153,060
Thereafter	139,572
Total	\$1,422,395

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,638,687	\$2,389,911	(\$224,713)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,939,322 Proportionate Share: 0.0023500

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,994,719	\$2,789,733

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,283,499	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	107,859
Change of Assumptions	446,833	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,418	15,546
Total	\$1,745,750	\$123,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$875,356
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	781
Total	\$876,137

1977 Fund Net Pension Liability - Unaudited

FRANKFORT-FIRE DEPT - 7741200

Net Pension Liability as of June 30, 2024	\$2,994,719
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	244,497
- Net Difference Between Projected and Actual Investment	(752,247)
- Change of Assumptions	13,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,118)
Pension Expense/(Income)	876,137
Contributions	(580,048)
Total Activity in FY 2025	(204,986)
Net Pension Liability as of June 30, 2025	\$2,789,733

Supplemental Information

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

\$580,048

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$804,910
2027	284,336
2028	142,614
2029	63,012
2030	173,704
Thereafter	153,769
Total	\$1,622,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,582,016	\$2,789,733	(\$262,307)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,506,157 Proportionate Share: 0.0036028

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,767,328	\$4,276,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,967,741	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	165,359
Change of Assumptions	685,043	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,200	70,894
Total	\$2,663,984	\$236,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,342,014
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	(9,485)
Total	\$1,332,529

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-POLICE DEPT - 7742100

Net Pension Liability as of June 30, 2024	\$4,767,328
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	313,742
- Net Difference Between Projected and Actual Investment	(1,191,168)
- Change of Assumptions	(4,319)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,000)
Pension Expense/(Income)	1,332,529
Contributions	(888,154)
Total Activity in FY 2025	(490,370)
Net Pension Liability as of June 30, 2025	\$4,276,958

Supplemental Information

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

\$888,154

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,223,174
2027	425,033
2028	208,241
2029	87,728
2030	258,507
Thereafter	225,048
Total	\$2,427,731

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,090,931	\$4,276,958	(\$402,144)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,159,800 Proportionate Share: 0.0033258

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,002,262	\$3,948,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,816,452	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	152,646
Change of Assumptions	632,374	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,218	21,075
Total	\$2,505,044	\$173,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,238,833
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,700
Total	\$1,242,533

1977 Fund Net Pension Liability - Unaudited

FRANKLIN-FIRE DEPT - 7742200

Net Pension Liability as of June 30, 2024	\$4,002,262
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	427,888
- Net Difference Between Projected and Actual Investment	(1,013,832)
- Change of Assumptions	53,641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,038
Pension Expense/(Income)	1,242,533
Contributions	(820,404)
Total Activity in FY 2025	(54,136)
Net Pension Liability as of June 30, 2025	\$3,948,126

Supplemental Information

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

\$820,404

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,141,877
2027	404,801
2028	205,730
2029	95,438
2030	252,931
Thereafter	230,546
Total	\$2,331,323

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,315,093	\$3,948,126	(\$371,225)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$580,643 Proportionate Share: 0.0004642

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$578,156	\$551,061

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$253,532	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,306
Change of Assumptions	88,264	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,218	7,778
Total	\$349,014	\$29,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33
Total	\$172,944

1977 Fund Net Pension Liability - Unaudited

GARRETT-POLICE DEPT - 7743100

Net Pension Liability as of June 30, 2024	\$578,156
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,944
- Net Difference Between Projected and Actual Investment	(145,711)
- Change of Assumptions	4,662
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,936
Pension Expense/(Income)	172,944
Contributions	(114,870)
Total Activity in FY 2025	(27,095)
Net Pension Liability as of June 30, 2025	\$551,061

Supplemental Information

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

\$114,870

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$159,036
2027	56,154
2028	28,144
2029	12,332
2030	33,456
Thereafter	30,808
Total	\$319,930

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,300,158	\$551,061	(\$51,814)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$10,474,136 Proportionate Share: 0.0083743

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,856,787	\$9,941,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,573,790	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	384,359
Change of Assumptions	1,592,305	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,943	307,136
Total	\$6,182,038	\$691,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,119,359
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,511)
Total	\$3,054,848

1977 Fund Net Pension Liability - Unaudited

GARY-POLICE DEPT - 7744100

Net Pension Liability as of June 30, 2024	\$10,856,787
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	807,085
- Net Difference Between Projected and Actual Investment	(2,720,466)
- Change of Assumptions	22,398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,473)
Pension Expense/(Income)	3,054,848
Contributions	(2,061,875)
Total Activity in FY 2025	(915,483)
Net Pension Liability as of June 30, 2025	\$9,941,304

Supplemental Information

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

\$2,061,875

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,800,655
2027	943,407
2028	447,283
2029	179,295
2030	588,106
Thereafter	531,797
Total	\$5,490,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,455,224	\$9,941,304	(934,738)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$11,126,680 Proportionate Share: 0.0088960

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,164,683	\$10,560,625

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,858,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	408,304
Change of Assumptions	1,691,502	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,163	169,015
Total	\$6,588,392	\$577,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,313,688
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,766)
Total	\$3,277,922

1977 Fund Net Pension Liability - Unaudited

GARY-FIRE DEPT - 7744200

Net Pension Liability as of June 30, 2024	\$11,164,683
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	985,199
- Net Difference Between Projected and Actual Investment	(2,810,662)
- Change of Assumptions	77,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,811
Pension Expense/(Income)	3,277,922
Contributions	(2,185,401)
Total Activity in FY 2025	(604,058)
Net Pension Liability as of June 30, 2025	\$10,560,625

Supplemental Information

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

\$2,185,401

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,008,969
2027	1,037,185
2028	508,222
2029	223,203
2030	646,027
Thereafter	587,467
Total	\$6,011,073

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,916,431	\$10,560,625	(\$992,970)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$866,787 Proportionate Share: 0.0006930

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$806,868	\$822,675

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378,496	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,807
Change of Assumptions	131,768	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,814	4,313
Total	\$533,078	\$36,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$258,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,800
Total	\$260,937

1977 Fund Net Pension Liability - Unaudited

GAS CITY-POLICE DEPT - 7745100

Net Pension Liability as of June 30, 2024	\$806,868
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	98,557
- Net Difference Between Projected and Actual Investment	(205,425)
- Change of Assumptions	15,093
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,733
Pension Expense/(Income)	260,937
Contributions	(171,088)
Total Activity in FY 2025	15,807
Net Pension Liability as of June 30, 2025	\$822,675

Supplemental Information

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

\$171,088

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$239,834
2027	86,294
2028	44,812
2029	21,381
2030	54,723
Thereafter	49,914
Total	\$496,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,940,994	\$822,675	(\$77,353)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,879,142 Proportionate Share: 0.0039010

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,800,542	\$4,630,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,130,609	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	179,046
Change of Assumptions	741,744	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,850	11,018
Total	\$2,915,203	\$190,064

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,453,091
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	4,516
Total	\$1,457,607

1977 Fund Net Pension Liability - Unaudited

GOSHEN-POLICE DEPT - 7746100

Net Pension Liability as of June 30, 2024	\$4,800,542
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	465,086
- Net Difference Between Projected and Actual Investment	(1,212,002)
- Change of Assumptions	47,579
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,479
Pension Expense/(Income)	1,457,607
Contributions	(961,333)
Total Activity in FY 2025	(169,584)
Net Pension Liability as of June 30, 2025	\$4,630,958

Supplemental Information

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

\$961,333

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,339,220
2027	476,056
2028	240,376
2029	110,082
2030	294,805
Thereafter	264,600
Total	\$2,725,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,926,146	\$4,630,958	(\$435,429)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$4,820,760 Proportionate Share: 0.0038543

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,879,726	\$4,575,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,105,103	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	176,903
Change of Assumptions	732,864	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,837	14,396
Total	\$2,854,804	\$191,299

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,435,695
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	779
Total	\$1,436,474

1977 Fund Net Pension Liability - Unaudited

GOSHEN-FIRE DEPT - 7746200

Net Pension Liability as of June 30, 2024	\$4,879,726
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	412,108
- Net Difference Between Projected and Actual Investment	(1,226,897)
- Change of Assumptions	27,249
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,824)
Pension Expense/(Income)	1,436,474
Contributions	(950,317)
Total Activity in FY 2025	(304,207)
Net Pension Liability as of June 30, 2025	\$4,575,519

Supplemental Information

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

\$950,317

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,319,372
2027	466,567
2028	234,979
2029	102,501
2030	286,597
Thereafter	253,489
Total	\$2,663,505

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,795,346	\$4,575,519	(\$430,216)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,226,596 Proportionate Share: 0.0009807

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,202,030	\$1,164,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$535,629	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	45,012
Change of Assumptions	186,472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,739	9,555
Total	\$736,840	\$54,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,303
Specific 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	\$365,214

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-POLICE DEPT - 7747100

Net Pension Liability as of June 30, 2024	\$1,202,030
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	118,591
- Net Difference Between Projected and Actual Investment	(303,659)
- Change of Assumptions	12,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,602
Pension Expense/(Income)	365,214
Contributions	(242,225)
Total Activity in FY 2025	(37,821)
Net Pension Liability as of June 30, 2025	\$1,164,209

Supplemental Information

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

\$242,225

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$335,552
2027	118,393
2028	60,653
2029	26,921
2030	74,051
Thereafter	66,703
Total	\$682,273

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,746,801	\$1,164,209	(\$109,466)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,143,337 Proportionate Share: 0.0009141

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,219,837	\$1,085,147

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$499,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,955
Change of Assumptions	173,809	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,830	22,846
Total	\$685,893	\$64,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,495
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	(1,137)
Total	\$339,358

1977 Fund Net Pension Liability - Unaudited

GREENCASTLE-FIRE DEPT - 7747200

Net Pension Liability as of June 30, 2024	\$1,219,837
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,038
- Net Difference Between Projected and Actual Investment	(304,433)
- Change of Assumptions	(2,582)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,347)
Pension Expense/(Income)	339,358
Contributions	(225,724)
Total Activity in FY 2025	(134,690)
Net Pension Liability as of June 30, 2025	\$1,085,147

Supplemental Information

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

\$225,724

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$311,579
2027	109,146
2028	54,972
2029	22,694
2030	66,250
Thereafter	56,451
Total	\$621,092

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,560,264	\$1,085,147	(\$102,032)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$628,770 Proportionate Share: 0.0005027

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$719,601	\$596,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$274,560	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,073
Change of Assumptions	95,584	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,845	27,299
Total	\$372,989	\$50,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,252
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,206)
Total	\$183,046

1977 Fund Net Pension Liability - Unaudited

GREENDALE-POLICE DEPT - 7748100

Net Pension Liability as of June 30, 2024	\$719,601
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,898
- Net Difference Between Projected and Actual Investment	(177,913)
- Change of Assumptions	(8,472)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,391)
Pension Expense/(Income)	183,046
Contributions	(124,003)
Total Activity in FY 2025	(122,835)
Net Pension Liability as of June 30, 2025	\$596,766

Supplemental Information

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

\$124,003

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$167,838
2027	56,422
2028	25,952
2029	9,765
2030	34,399
Thereafter	28,241
Total	\$322,617

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,407,991	\$596,766	(\$56,111)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$59,268 Proportionate Share: 0.0000474

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$63,777	\$56,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,888	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,176
Change of Assumptions	9,013	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290	1,102
Total	\$35,191	\$3,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,656
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119)
Total	\$17,537

1977 Fund Net Pension Liability - Unaudited

GREENDALE-FIRE DEPT - 7748200

Net Pension Liability as of June 30, 2024	\$63,777
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,761
- Net Difference Between Projected and Actual Investment	(15,899)
- Change of Assumptions	(209)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,016)
Pension Expense/(Income)	17,537
Contributions	(11,681)
Total Activity in FY 2025	(7,507)
Net Pension Liability as of June 30, 2025	\$56,270

Supplemental Information

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

\$11,681

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,102
2027	5,597
2028	2,764
2029	1,169
2030	3,399
Thereafter	2,882
Total	\$31,913

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$132,761	\$56,270	(\$5,291)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$3,106,209 Proportionate Share: 0.0024835

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,633,747	\$2,948,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,356,413	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	113,986
Change of Assumptions	472,217	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,051	152,908
Total	\$1,844,681	\$266,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$925,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,209)
Total	\$901,875

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-POLICE DEPT - 7749100

Net Pension Liability as of June 30, 2024	\$3,633,747
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,704
- Net Difference Between Projected and Actual Investment	(895,877)
- Change of Assumptions	(53,228)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(121,751)
Pension Expense/(Income)	901,875
Contributions	(612,256)
Total Activity in FY 2025	(685,533)
Net Pension Liability as of June 30, 2025	\$2,948,214

Supplemental Information

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

\$612,256

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$826,343
2027	275,872
2028	127,336
2029	46,165
2030	166,783
Thereafter	135,288
Total	\$1,577,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,955,930	\$2,948,214	(\$277,208)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$3,980,124 Proportionate Share: 0.0031822

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,486,837	\$3,777,655

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,738,022	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	146,055
Change of Assumptions	605,070	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,622	134,459
Total	\$2,369,714	\$280,514

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,185,344
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,404)
Total	\$1,168,940

1977 Fund Net Pension Liability - Unaudited

GREENFIELD-FIRE DEPT - 7749200

Net Pension Liability as of June 30, 2024	\$4,486,837
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181,337
- Net Difference Between Projected and Actual Investment	(1,111,509)
- Change of Assumptions	(43,733)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119,692)
Pension Expense/(Income)	1,168,940
Contributions	(784,525)
Total Activity in FY 2025	(709,182)
Net Pension Liability as of June 30, 2025	\$3,777,655

Supplemental Information

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

\$784,525

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,072,375
2027	367,067
2028	176,217
2029	69,107
2030	220,944
Thereafter	183,490
Total	\$2,089,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,912,890	\$3,777,655	(\$355,197)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,586,506 Proportionate Share: 0.0012684

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,501,211	\$1,505,744

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$692,762	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	58,216
Change of Assumptions	241,176	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,087	5,378
Total	\$971,025	\$63,594

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$472,469
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,884
Total	\$479,353

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-POLICE DEPT - 7750100

Net Pension Liability as of June 30, 2024	\$1,501,211
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171,925
- Net Difference Between Projected and Actual Investment	(381,239)
- Change of Assumptions	24,099
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,585
Pension Expense/(Income)	479,353
Contributions	(313,190)
Total Activity in FY 2025	4,533
Net Pension Liability as of June 30, 2025	\$1,505,744

Supplemental Information

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

\$313,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$440,072
2027	159,136
2028	82,121
2029	38,750
2030	98,008
Thereafter	89,344
Total	\$907,431

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,552,608	\$1,505,744	(\$141,579)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$1,983,864 Proportionate Share: 0.0015861

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,066,991	\$1,882,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$866,280	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	72,798
Change of Assumptions	301,584	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,096	17,699
Total	\$1,173,960	\$90,497

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$590,809
Specific 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	\$589,803

1977 Fund Net Pension Liability - Unaudited

GREENSBURG-FIRE DEPT - 7750200

Net Pension Liability as of June 30, 2024	\$2,066,991
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149,148
- Net Difference Between Projected and Actual Investment	(517,562)
- Change of Assumptions	2,694
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,830)
Pension Expense/(Income)	589,803
Contributions	(391,352)
Total Activity in FY 2025	(184,099)
Net Pension Liability as of June 30, 2025	\$1,882,892

Supplemental Information

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

\$391,352

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$541,106
2027	189,661
2028	94,233
2029	41,350
2030	116,196
Thereafter	100,917
Total	\$1,083,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,442,441	\$1,882,892	(\$177,040)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$5,657,941 Proportionate Share: 0.0045236

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,696,192	\$5,370,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,470,654	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	207,622
Change of Assumptions	860,126	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,077	14,179
Total	\$3,364,857	\$221,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,685,004
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,066
Total	\$1,689,070

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-POLICE DEPT - 7751100

Net Pension Liability as of June 30, 2024	\$5,696,192
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	494,390
- Net Difference Between Projected and Actual Investment	(1,433,299)
- Change of Assumptions	36,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,973
Pension Expense/(Income)	1,689,070
Contributions	(1,115,716)
Total Activity in FY 2025	(326,133)
Net Pension Liability as of June 30, 2025	\$5,370,059

Supplemental Information

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

\$1,115,716

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,551,074
2027	548,754
2028	276,196
2029	125,822
2030	341,452
Thereafter	299,758
Total	\$3,143,056

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,669,960	\$5,370,059	(504,924)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$5,404,710 Proportionate Share: 0.0043212

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,005,006	\$5,129,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,360,109	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	198,332
Change of Assumptions	821,641	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	137,073	26,128
Total	\$3,318,823	\$224,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,609,612
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,488
Total	\$1,629,100

1977 Fund Net Pension Liability - Unaudited

GREENWOOD-FIRE DEPT - 7751200

Net Pension Liability as of June 30, 2024	\$5,005,006
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	623,649
- Net Difference Between Projected and Actual Investment	(1,275,283)
- Change of Assumptions	97,910
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,446
Pension Expense/(Income)	1,629,100
Contributions	(1,068,042)
Total Activity in FY 2025	124,780
Net Pension Liability as of June 30, 2025	\$5,129,786

Supplemental Information

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

\$1,068,042

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,497,394
2027	540,357
2028	277,805
2029	129,843
2030	337,455
Thereafter	311,509
Total	\$3,094,363

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,103,067	\$5,129,786	(\$482,332)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$2,914,083 Proportionate Share: 0.0023299

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,315,117	\$2,765,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,272,521	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	106,937
Change of Assumptions	443,012	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,308	101,681
Total	\$1,735,841	\$208,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$867,869
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	(14,532)
Total	\$853,337

1977 Fund Net Pension Liability - Unaudited

GRIFFITH-POLICE DEPT - 7752100

Net Pension Liability as of June 30, 2024	\$3,315,117
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122,359
- Net Difference Between Projected and Actual Investment	(820,267)
- Change of Assumptions	(36,358)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94,335)
Pension Expense/(Income)	853,337
Contributions	(573,981)
Total Activity in FY 2025	(549,245)
Net Pension Liability as of June 30, 2025	\$2,765,872

Supplemental Information

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

\$573,981

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$783,156
2027	268,553
2028	130,482
2029	52,103
2030	160,769
Thereafter	132,160
Total	\$1,527,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,525,719	\$2,765,872	(\$260,063)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$16,011,349 Proportionate Share: 0.0128014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,973,078	\$15,196,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,991,739	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	587,552
Change of Assumptions	2,434,083	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	95,273	812,376
Total	\$9,521,095	\$1,399,928

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,768,417
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	(109,867)
Total	\$4,658,550

1977 Fund Net Pension Liability - Unaudited

HAMMOND-POLICE DEPT - 7753100

Net Pension Liability as of June 30, 2024	\$18,973,078
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	409,129
- Net Difference Between Projected and Actual Investment	(4,670,080)
- Change of Assumptions	(309,451)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(710,190)
Pension Expense/(Income)	4,658,550
Contributions	(3,154,230)
Total Activity in FY 2025	(3,776,272)
Net Pension Liability as of June 30, 2025	\$15,196,806

Supplemental Information

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

\$3,154,230

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,270,389
2027	1,433,168
2028	672,402
2029	227,895
2030	839,600
Thereafter	677,713
Total	\$8,121,167

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,854,901	\$15,196,806	(\$1,428,890)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$12,307,666 Proportionate Share: 0.0098402

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,738,224	\$11,681,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,374,421	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	451,641
Change of Assumptions	1,871,034	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,270	382,051
Total	\$7,343,725	\$833,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,665,395
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	(38,931)
Total	\$3,626,464

1977 Fund Net Pension Liability - Unaudited

HAMMOND-FIRE DEPT - 7753200

Net Pension Liability as of June 30, 2024	\$13,738,224
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	608,016
- Net Difference Between Projected and Actual Investment	(3,407,760)
- Change of Assumptions	(115,533)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(342,275)
Pension Expense/(Income)	3,626,464
Contributions	(2,425,632)
Total Activity in FY 2025	(2,056,720)
Net Pension Liability as of June 30, 2025	\$11,681,504

Supplemental Information

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

\$2,425,632

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,328,609
2027	1,147,381
2028	558,729
2029	218,425
2030	685,686
Thereafter	571,203
Total	\$6,510,033

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,561,001	\$11,681,504	(\$1,098,362)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

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

Wages: \$686,252 Proportionate Share: 0.0005487

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$704,320	\$651,373

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$299,683	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	25,184
Change of Assumptions	104,331	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,077	10,400
Total	\$407,091	\$35,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,386
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,320)
Total	\$202,066

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-POLICE DEPT - 7754100

Net Pension Liability as of June 30, 2024	\$704,320
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,323
- Net Difference Between Projected and Actual Investment	(176,736)
- Change of Assumptions	2,486
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(390)
Pension Expense/(Income)	202,066
Contributions	(135,696)
Total Activity in FY 2025	(52,947)
Net Pension Liability as of June 30, 2025	\$651,373

Supplemental Information

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

\$135,696

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$185,341
2027	63,829
2028	32,073
2029	14,011
2030	40,542
Thereafter	35,711
Total	\$371,507

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,536,831	\$651,373	(\$61,246)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7754200
 Submission Unit Name: HARTFORD CITY-FIRE DEPT

Wages: \$393,595 Proportionate Share: 0.0003147

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$371,167	\$373,587

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,880	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,444
Change of Assumptions	59,838	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,926	11,737
Total	\$241,644	\$26,181

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,223
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	(3,669)
Total	\$113,554

1977 Fund Net Pension Liability - Unaudited

HARTFORD CITY-FIRE DEPT - 7754200

Net Pension Liability as of June 30, 2024	\$371,167
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,106
- Net Difference Between Projected and Actual Investment	(94,310)
- Change of Assumptions	6,166
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,435
Pension Expense/(Income)	113,554
Contributions	(77,531)
Total Activity in FY 2025	2,420
Net Pension Liability as of June 30, 2025	\$373,587

Supplemental Information

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

\$77,531

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$104,017
2027	34,678
2028	19,683
2029	9,964
2030	24,764
Thereafter	22,357
Total	\$215,463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$881,430	\$373,587	(\$35,127)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7755100
 Submission Unit Name: HIGHLAND-POLICE DEPT

Wages: \$3,285,252 Proportionate Share: 0.0026266

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,241,742	\$3,118,091

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,434,570	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	120,554
Change of Assumptions	499,427	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,685	21,753
Total	\$1,968,682	\$142,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$978,387
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	(729)
Total	\$977,658

1977 Fund Net Pension Liability - Unaudited

HIGHLAND-POLICE DEPT - 7755100

Net Pension Liability as of June 30, 2024	\$3,241,742
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309,864
- Net Difference Between Projected and Actual Investment	(818,095)
- Change of Assumptions	30,667
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,697
Pension Expense/(Income)	977,658
Contributions	(647,442)
Total Activity in FY 2025	(123,651)
Net Pension Liability as of June 30, 2025	\$3,118,091

Supplemental Information

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

\$647,442

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$897,953
2027	315,825
2028	160,369
2029	75,453
2030	199,500
Thereafter	177,275
Total	\$1,826,375

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,356,733	\$3,118,091	(\$293,181)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7756100
 Submission Unit Name: HOBART-POLICE DEPT

Wages: \$5,205,090 Proportionate Share: 0.0041616

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,589,224	\$4,940,321

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,272,941	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	191,007
Change of Assumptions	791,295	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,584	115,271
Total	\$3,108,820	\$306,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,550,162
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	(12,396)
Total	\$1,537,766

1977 Fund Net Pension Liability - Unaudited

HOBART-POLICE DEPT - 7756100

Net Pension Liability as of June 30, 2024	\$5,589,224
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	333,789
- Net Difference Between Projected and Actual Investment	(1,393,667)
- Change of Assumptions	(16,915)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,936)
Pension Expense/(Income)	1,537,766
Contributions	(1,025,940)
Total Activity in FY 2025	(648,903)
Net Pension Liability as of June 30, 2025	\$4,940,321

Supplemental Information

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

\$1,025,940

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,410,948
2027	488,869
2028	241,843
2029	105,627
2030	300,941
Thereafter	254,314
Total	\$2,802,542

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,656,050	\$4,940,321	(\$464,517)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7756200
 Submission Unit Name: HOBART-FIRE DEPT

Wages: \$4,372,238 Proportionate Share: 0.0034957

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,678,167	\$4,149,818

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,909,246	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	160,444
Change of Assumptions	664,679	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,070	89,237
Total	\$2,632,995	\$249,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,302,120
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	(7,453)
Total	\$1,294,667

1977 Fund Net Pension Liability - Unaudited

HOBART-FIRE DEPT - 7756200

Net Pension Liability as of June 30, 2024	\$4,678,167
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	286,181
- Net Difference Between Projected and Actual Investment	(1,167,068)
- Change of Assumptions	(11,790)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,337)
Pension Expense/(Income)	1,294,667
Contributions	(862,002)
Total Activity in FY 2025	(528,349)
Net Pension Liability as of June 30, 2025	\$4,149,818

Supplemental Information

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

\$862,002

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,188,690
2027	414,634
2028	209,690
2029	95,419
2030	259,004
Thereafter	215,877
Total	\$2,383,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,790,959	\$4,149,818	(\$390,190)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7757100
 Submission Unit Name: HUNTINGBURG-POLICE DEPT

Wages: \$1,065,821 Proportionate Share: 0.0008521

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,093,547	\$1,011,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$465,391	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	39,109
Change of Assumptions	162,020	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,795	8,598
Total	\$635,206	\$47,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$317,400
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	225
Total	\$317,625

1977 Fund Net Pension Liability - Unaudited

HUNTINGBURG-POLICE DEPT - 7757100

Net Pension Liability as of June 30, 2024	\$1,093,547
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,991
- Net Difference Between Projected and Actual Investment	(274,413)
- Change of Assumptions	3,892
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,958)
Pension Expense/(Income)	317,625
Contributions	(210,139)
Total Activity in FY 2025	(82,002)
Net Pension Liability as of June 30, 2025	\$1,011,545

Supplemental Information

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

\$210,139

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$291,945
2027	103,196
2028	52,227
2029	22,457
2030	62,443
Thereafter	55,231
Total	\$587,499

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,386,611	\$1,011,545	(\$95,111)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7758100
 Submission Unit Name: HUNTINGTON-POLICE DEPT

Wages: \$2,909,668 Proportionate Share: 0.0023263

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,785,582	\$2,761,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,270,555	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	106,771
Change of Assumptions	442,327	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,829	3,228
Total	\$1,766,711	\$109,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$866,528
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,064
Total	\$874,592

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-POLICE DEPT - 7758100

Net Pension Liability as of June 30, 2024	\$2,785,582
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	304,112
- Net Difference Between Projected and Actual Investment	(706,158)
- Change of Assumptions	39,527
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,722
Pension Expense/(Income)	874,592
Contributions	(573,778)
Total Activity in FY 2025	(23,983)
Net Pension Liability as of June 30, 2025	\$2,761,599

Supplemental Information

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

\$573,778

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$804,094
2027	288,923
2028	149,649
2029	71,207
2030	180,190
Thereafter	162,649
Total	\$1,656,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,515,636	\$2,761,599	(\$259,661)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7758200
 Submission Unit Name: HUNTINGTON-FIRE DEPT

Wages: \$2,878,435 Proportionate Share: 0.0023014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,856,431	\$2,732,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,256,955	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	105,628
Change of Assumptions	437,593	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,018	9,687
Total	\$1,716,566	\$115,315

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$857,253
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,620
Total	\$858,873

1977 Fund Net Pension Liability - Unaudited

HUNTINGTON-FIRE DEPT - 7758200

Net Pension Liability as of June 30, 2024	\$2,856,431
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,931
- Net Difference Between Projected and Actual Investment	(720,260)
- Change of Assumptions	24,549
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,466
Pension Expense/(Income)	858,873
Contributions	(567,951)
Total Activity in FY 2025	(124,392)
Net Pension Liability as of June 30, 2025	\$2,732,039

Supplemental Information

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

\$567,951

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$789,120
2027	279,239
2028	141,188
2029	64,031
2030	172,750
Thereafter	154,923
Total	\$1,601,251

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,445,894	\$2,732,039	(\$256,882)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7759100
 Submission Unit Name: INDIANAPOLIS-POLICE DEPT

Wages: \$125,727,725 Proportionate Share: 0.1005216

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$130,092,012	\$119,331,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,901,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,613,691
Change of Assumptions	19,113,357	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	644,288	1,306,930
Total	\$74,659,509	\$5,920,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,443,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,647)
Total	\$37,387,823

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-POLICE DEPT - 7759100

Net Pension Liability as of June 30, 2024	\$130,092,012
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,767,122
- Net Difference Between Projected and Actual Investment	(32,606,202)
- Change of Assumptions	301,847
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(785,599)
Pension Expense/(Income)	37,387,823
Contributions	(24,825,741)
Total Activity in FY 2025	(10,760,750)
Net Pension Liability as of June 30, 2025	\$119,331,262

Supplemental Information

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

\$24,825,741

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,336,329
2027	12,056,319
2028	5,955,760
2029	2,610,691
2030	7,348,097
Thereafter	6,431,692
Total	\$68,738,888

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$281,546,718	\$119,331,262	(\$11,220,209)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7759200
 Submission Unit Name: INDIANAPOLIS-FIRE DEPT

Wages: \$117,464,783 Proportionate Share: 0.0939152

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$120,049,418	\$111,488,672

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,293,653	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,310,472
Change of Assumptions	17,857,215	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	357,143	1,050,933
Total	\$69,508,011	\$5,361,405

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,982,649
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	(206,816)
Total	\$34,775,833

1977 Fund Net Pension Liability - Unaudited

INDIANAPOLIS-FIRE DEPT - 7759200

Net Pension Liability as of June 30, 2024	\$120,049,418
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,643,138
- Net Difference Between Projected and Actual Investment	(30,142,079)
- Change of Assumptions	497,898
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(149,772)
Pension Expense/(Income)	34,775,833
Contributions	(23,185,764)
Total Activity in FY 2025	(8,560,746)
Net Pension Liability as of June 30, 2025	\$111,488,672

Supplemental Information

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

\$23,185,764

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$31,977,268
2027	11,163,450
2028	5,537,182
2029	2,431,878
2030	6,933,943
Thereafter	6,102,885
Total	\$64,146,606

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$263,043,123	\$111,488,672	(\$10,482,801)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7760100
 Submission Unit Name: JASONVILLE-POLICE DEPT

Wages: \$280,019 Proportionate Share: 0.0002239

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$293,498	\$265,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,287	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,276
Change of Assumptions	42,573	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,097	4,364
Total	\$165,957	\$14,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,401
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	(613)
Total	\$82,788

1977 Fund Net Pension Liability - Unaudited

JASONVILLE-POLICE DEPT - 7760100

Net Pension Liability as of June 30, 2024	\$293,498
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,459
- Net Difference Between Projected and Actual Investment	(73,429)
- Change of Assumptions	133
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,459)
Pension Expense/(Income)	82,788
Contributions	(55,194)
Total Activity in FY 2025	(27,702)
Net Pension Liability as of June 30, 2025	\$265,796

Supplemental Information

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

\$55,194

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$76,016
2027	26,388
2028	12,970
2029	5,617
2030	16,172
Thereafter	14,154
Total	\$151,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$627,112	\$265,796	(\$24,992)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7761100
 Submission Unit Name: JASPER-POLICE DEPT

Wages: \$1,556,034 Proportionate Share: 0.0012441

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,749,877	\$1,476,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$679,490	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57,101
Change of Assumptions	236,556	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,746	53,292
Total	\$921,792	\$110,393

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$463,417
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	(7,554)
Total	\$455,863

1977 Fund Net Pension Liability - Unaudited

JASPER-POLICE DEPT - 7761100

Net Pension Liability as of June 30, 2024	\$1,749,877
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,379
- Net Difference Between Projected and Actual Investment	(433,630)
- Change of Assumptions	(16,478)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,384)
Pension Expense/(Income)	455,863
Contributions	(306,730)
Total Activity in FY 2025	(272,980)
Net Pension Liability as of June 30, 2025	\$1,476,897

Supplemental Information

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

\$306,730

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$418,180
2027	142,556
2028	68,411
2029	26,317
2030	84,510
Thereafter	71,425
Total	\$811,399

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,484,547	\$1,476,897	(\$138,866)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7762100
 Submission Unit Name: JEFFERSONVILLE-POLICE DEPT

Wages: \$8,432,188 Proportionate Share: 0.0067417

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,420,558	\$8,003,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,682,113	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	309,427
Change of Assumptions	1,281,880	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	300,218	14,250
Total	\$5,264,211	\$323,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,511,228
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,195
Total	\$2,553,423

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-POLICE DEPT - 7762100

Net Pension Liability as of June 30, 2024	\$7,420,558
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,107,589
- Net Difference Between Projected and Actual Investment	(1,906,144)
- Change of Assumptions	208,857
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280,023
Pension Expense/(Income)	2,553,423
Contributions	(1,661,095)
Total Activity in FY 2025	582,653
Net Pension Liability as of June 30, 2025	\$8,003,211

Supplemental Information

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

\$1,661,095

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,351,581
2027	857,881
2028	452,932
2029	225,539
2030	545,021
Thereafter	507,580
Total	\$4,940,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,882,543	\$8,003,211	(\$752,508)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7762200
 Submission Unit Name: JEFFERSONVILLE-FIRE DEPT

Wages: \$8,564,985 Proportionate Share: 0.0068479

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,617,192	\$8,129,283

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,740,117	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	314,301
Change of Assumptions	1,302,073	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	316,012	15,685
Total	\$5,358,202	\$329,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,550,787
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,849
Total	\$2,601,636

1977 Fund Net Pension Liability - Unaudited

JEFFERSONVILLE-FIRE DEPT - 7762200

Net Pension Liability as of June 30, 2024	\$7,617,192
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,097,372
- Net Difference Between Projected and Actual Investment	(1,953,329)
- Change of Assumptions	200,616
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252,584
Pension Expense/(Income)	2,601,636
Contributions	(1,686,788)
Total Activity in FY 2025	512,091
Net Pension Liability as of June 30, 2025	\$8,129,283

Supplemental Information

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

\$1,686,788

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,394,761
2027	879,629
2028	461,474
2029	228,535
2030	552,843
Thereafter	510,974
Total	\$5,028,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,179,994	\$8,129,283	(\$764,362)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7763100
 Submission Unit Name: KENDALLVILLE-POLICE DEPT

Wages: \$1,378,544 Proportionate Share: 0.0011022

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,418,618	\$1,308,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$601,988	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	50,588
Change of Assumptions	209,574	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,641	14,471
Total	\$822,203	\$65,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$410,561
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,003)
Total	\$409,558

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-POLICE DEPT - 7763100

Net Pension Liability as of June 30, 2024	\$1,418,618
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	109,806
- Net Difference Between Projected and Actual Investment	(355,839)
- Change of Assumptions	4,440
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,260)
Pension Expense/(Income)	409,558
Contributions	(271,879)
Total Activity in FY 2025	(110,174)
Net Pension Liability as of June 30, 2025	\$1,308,444

Supplemental Information

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

\$271,879

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$376,195
2027	132,109
2028	67,618
2029	28,787
2030	81,155
Thereafter	71,280
Total	\$757,144

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,087,105	\$1,308,444	(\$123,027)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7763200
 Submission Unit Name: KENDALLVILLE-FIRE DEPT

Wages: \$773,083 Proportionate Share: 0.0006181

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$767,844	\$733,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$337,588	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,369
Change of Assumptions	117,527	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,420	3,833
Total	\$460,535	\$32,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,237
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(365)
Total	\$229,872

1977 Fund Net Pension Liability - Unaudited

KENDALLVILLE-FIRE DEPT - 7763200

Net Pension Liability as of June 30, 2024	\$767,844
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,188
- Net Difference Between Projected and Actual Investment	(193,590)
- Change of Assumptions	6,495
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,644
Pension Expense/(Income)	229,872
Contributions	(152,694)
Total Activity in FY 2025	(34,085)
Net Pension Liability as of June 30, 2025	\$733,759

Supplemental Information

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

\$152,694

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$211,156
2027	74,238
2028	37,503
2029	17,025
2030	46,784
Thereafter	41,627
Total	\$428,333

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,731,210	\$733,759	(\$68,992)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7764100
 Submission Unit Name: KNOX-POLICE DEPT

Wages: \$343,452 Proportionate Share: 0.0002746

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$354,623	\$325,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,978	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,603
Change of Assumptions	52,213	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,395	6,609
Total	\$204,586	\$19,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,286
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(960)
Total	\$101,326

1977 Fund Net Pension Liability - Unaudited

KNOX-POLICE DEPT - 7764100

Net Pension Liability as of June 30, 2024	\$354,623
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,943
- Net Difference Between Projected and Actual Investment	(88,909)
- Change of Assumptions	934
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,100)
Pension Expense/(Income)	101,326
Contributions	(67,834)
Total Activity in FY 2025	(28,640)
Net Pension Liability as of June 30, 2025	\$325,983

Supplemental Information

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

\$67,834

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$93,043
2027	32,236
2028	15,420
2029	7,123
2030	19,939
Thereafter	17,613
Total	\$185,374

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$769,116	\$325,983	(\$30,651)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7765100
 Submission Unit Name: KOKOMO-POLICE DEPT

Wages: \$5,467,931 Proportionate Share: 0.0043717

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,422,866	\$5,189,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,387,691	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	200,650
Change of Assumptions	831,243	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,333	273,702
Total	\$3,239,267	\$474,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,628,423
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,065)
Total	\$1,588,358

1977 Fund Net Pension Liability - Unaudited

KOKOMO-POLICE DEPT - 7765100

Net Pension Liability as of June 30, 2024	\$6,422,866
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	159,311
- Net Difference Between Projected and Actual Investment	(1,582,689)
- Change of Assumptions	(97,513)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(222,930)
Pension Expense/(Income)	1,588,358
Contributions	(1,077,668)
Total Activity in FY 2025	(1,233,131)
Net Pension Liability as of June 30, 2025	\$5,189,735

Supplemental Information

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

\$1,077,668

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,456,266
2027	486,080
2028	224,841
2029	75,576
2030	287,294
Thereafter	234,858
Total	\$2,764,915

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,244,510	\$5,189,735	(\$487,969)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7765200
 Submission Unit Name: KOKOMO-FIRE DEPT

Wages: \$6,598,216 Proportionate Share: 0.0052754

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,799,589	\$6,262,536

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,881,265	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	242,128
Change of Assumptions	1,003,075	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,607	53,861
Total	\$3,908,947	\$295,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,965,044
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,562)
Total	\$1,960,482

1977 Fund Net Pension Liability - Unaudited

KOKOMO-FIRE DEPT - 7765200

Net Pension Liability as of June 30, 2024	\$6,799,589
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	522,183
- Net Difference Between Projected and Actual Investment	(1,705,228)
- Change of Assumptions	19,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,476)
Pension Expense/(Income)	1,960,482
Contributions	(1,300,858)
Total Activity in FY 2025	(537,053)
Net Pension Liability as of June 30, 2025	\$6,262,536

Supplemental Information

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

\$1,300,858

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,800,767
2027	630,704
2028	315,152
2029	136,997
2030	389,053
Thereafter	340,285
Total	\$3,612,958

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,775,645	\$6,262,536	(588,839)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7766100
 Submission Unit Name: LAFAYETTE-POLICE DEPT

Wages: \$11,600,121 Proportionate Share: 0.0092745

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,289,331	\$11,009,950

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,065,453	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	425,676
Change of Assumptions	1,763,471	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,260	36,020
Total	\$6,963,184	\$461,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,454,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,297
Total	\$3,466,973

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-POLICE DEPT - 7766100

Net Pension Liability as of June 30, 2024	\$11,289,331
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,148,679
- Net Difference Between Projected and Actual Investment	(2,854,855)
- Change of Assumptions	131,018
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,377
Pension Expense/(Income)	3,466,973
Contributions	(2,287,573)
Total Activity in FY 2025	(279,381)
Net Pension Liability as of June 30, 2025	\$11,009,950

Supplemental Information

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

\$2,287,573

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,184,605
2027	1,129,294
2028	577,803
2029	269,000
2030	705,076
Thereafter	635,710
Total	\$6,501,488

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,976,556	\$11,009,950	(\$1,035,218)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7766200
 Submission Unit Name: LAFAYETTE-FIRE DEPT

Wages: \$11,565,750 Proportionate Share: 0.0092470

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,128,782	\$10,977,305

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,050,433	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	424,414
Change of Assumptions	1,758,242	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,223	128,163
Total	\$6,823,898	\$552,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,444,432
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	(17,897)
Total	\$3,426,535

1977 Fund Net Pension Liability - Unaudited

LAFAYETTE-FIRE DEPT - 7766200

Net Pension Liability as of June 30, 2024	\$12,128,782
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	842,416
- Net Difference Between Projected and Actual Investment	(3,034,222)
- Change of Assumptions	4,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(110,942)
Pension Expense/(Income)	3,426,535
Contributions	(2,279,667)
Total Activity in FY 2025	(1,151,477)
Net Pension Liability as of June 30, 2025	\$10,977,305

Supplemental Information

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

\$2,279,667

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,145,347
2027	1,096,328
2028	543,705
2029	233,203
2030	669,626
Thereafter	583,112
Total	\$6,271,321

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,899,532	\$10,977,305	(1,032,149)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7767100
 Submission Unit Name: LAPORTE-POLICE DEPT

Wages: \$3,186,631 Proportionate Share: 0.0025478

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,181,376	\$3,024,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,391,532	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	116,938
Change of Assumptions	484,444	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,615	852
Total	\$1,895,591	\$117,790

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$949,035
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	3,679
Total	\$952,714

1977 Fund Net Pension Liability - Unaudited

LAPORTE-POLICE DEPT - 7767100

Net Pension Liability as of June 30, 2024	\$3,181,376
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	287,770
- Net Difference Between Projected and Actual Investment	(801,490)
- Change of Assumptions	24,413
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,521
Pension Expense/(Income)	952,714
Contributions	(628,758)
Total Activity in FY 2025	(156,830)
Net Pension Liability as of June 30, 2025	\$3,024,546

Supplemental Information

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

\$628,758

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$875,148
2027	310,807
2028	157,802
2029	71,809
2030	191,971
Thereafter	170,264
Total	\$1,777,801

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,136,026	\$3,024,546	(\$284,385)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7767200
 Submission Unit Name: LAPORTE-FIRE DEPT

Wages: \$3,414,554 Proportionate Share: 0.0027300

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,426,758	\$3,240,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,491,044	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	125,300
Change of Assumptions	519,087	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,702	177
Total	\$2,037,833	\$125,477

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,016,903
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,619
Total	\$1,023,522

1977 Fund Net Pension Liability - Unaudited

LAPORTE-FIRE DEPT - 7767200

Net Pension Liability as of June 30, 2024	\$3,426,758
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	302,148
- Net Difference Between Projected and Actual Investment	(862,652)
- Change of Assumptions	23,573
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	868
Pension Expense/(Income)	1,023,522
Contributions	(673,378)
Total Activity in FY 2025	(185,919)
Net Pension Liability as of June 30, 2025	\$3,240,839

Supplemental Information

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

\$673,378

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$940,453
2027	335,590
2028	171,122
2029	77,741
2030	205,959
Thereafter	181,491
Total	\$1,912,356

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,646,342	\$3,240,839	(\$304,722)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7768100
 Submission Unit Name: LAWRENCE-POLICE DEPT

Wages: \$5,507,063 Proportionate Share: 0.0044030

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,356,724	\$5,226,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,404,786	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	202,087
Change of Assumptions	837,195	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,222	3,339
Total	\$3,341,203	\$205,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,640,082
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,997
Total	\$1,657,079

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-POLICE DEPT - 7768100

Net Pension Liability as of June 30, 2024	\$5,356,724
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	546,299
- Net Difference Between Projected and Actual Investment	(1,354,719)
- Change of Assumptions	62,605
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,138
Pension Expense/(Income)	1,657,079
Contributions	(1,086,234)
Total Activity in FY 2025	(129,832)
Net Pension Liability as of June 30, 2025	\$5,226,892

Supplemental Information

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

\$1,086,234

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,524,002
2027	548,735
2028	285,201
2029	135,571
2030	339,628
Thereafter	302,640
Total	\$3,135,777

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,332,177	\$5,226,892	(\$491,462)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7768200
 Submission Unit Name: LAWRENCE-FIRE DEPT

Wages: \$7,484,298 Proportionate Share: 0.0059838

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,533,840	\$7,103,492

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,268,171	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	274,641
Change of Assumptions	1,137,771	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,169	2,433
Total	\$4,454,111	\$277,074

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,228,917
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,862
Total	\$2,239,779

1977 Fund Net Pension Liability - Unaudited

LAWRENCE-FIRE DEPT - 7768200

Net Pension Liability as of June 30, 2024	\$7,533,840
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	654,345
- Net Difference Between Projected and Actual Investment	(1,895,733)
- Change of Assumptions	48,367
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(740)
Pension Expense/(Income)	2,239,779
Contributions	(1,476,366)
Total Activity in FY 2025	(430,348)
Net Pension Liability as of June 30, 2025	\$7,103,492

Supplemental Information

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

\$1,476,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,058,391
2027	732,308
2028	372,997
2029	168,407
2030	448,666
Thereafter	396,268
Total	\$4,177,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,759,773	\$7,103,492	(\$667,911)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7769100
 Submission Unit Name: LAWRENCEBURG-POLICE DEPT

Wages: \$1,389,252 Proportionate Share: 0.0011107

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,376,310	\$1,318,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$606,631	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	50,978
Change of Assumptions	211,191	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,055	4,144
Total	\$840,877	\$55,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$413,727
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	3,482
Total	\$417,209

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-POLICE DEPT - 7769100

Net Pension Liability as of June 30, 2024	\$1,376,310
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,127
- Net Difference Between Projected and Actual Investment	(347,125)
- Change of Assumptions	12,175
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,497
Pension Expense/(Income)	417,209
Contributions	(274,658)
Total Activity in FY 2025	(57,775)
Net Pension Liability as of June 30, 2025	\$1,318,535

Supplemental Information

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

\$274,658

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$384,019
2027	137,902
2028	71,338
2029	34,019
2030	83,664
Thereafter	74,813
Total	\$785,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,110,913	\$1,318,535	(\$123,976)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7769200
 Submission Unit Name: LAWRENCEBURG-FIRE DEPT

Wages: \$522,074 Proportionate Share: 0.0004174

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$527,767	\$495,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,971	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,158
Change of Assumptions	79,365	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,336	1,308
Total	\$313,672	\$20,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,478
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	960
Total	\$156,438

1977 Fund Net Pension Liability - Unaudited

LAWRENCEBURG-FIRE DEPT - 7769200

Net Pension Liability as of June 30, 2024	\$527,767
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,865
- Net Difference Between Projected and Actual Investment	(132,720)
- Change of Assumptions	3,049
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(892)
Pension Expense/(Income)	156,438
Contributions	(103,003)
Total Activity in FY 2025	(32,263)
Net Pension Liability as of June 30, 2025	\$495,504

Supplemental Information

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

\$103,003

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$144,040
2027	51,512
2028	26,444
2029	12,436
2030	31,299
Thereafter	27,475
Total	\$293,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,169,078	\$495,504	(\$46,590)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7770100
 Submission Unit Name: LEBANON-POLICE DEPT

Wages: \$3,720,500 Proportionate Share: 0.0029746

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,796,535	\$3,531,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,624,637	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	136,527
Change of Assumptions	565,596	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,767	19,722
Total	\$2,218,000	\$156,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,108,014
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	3,522
Total	\$1,111,536

1977 Fund Net Pension Liability - Unaudited

LEBANON-POLICE DEPT - 7770100

Net Pension Liability as of June 30, 2024	\$3,796,535
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	307,449
- Net Difference Between Projected and Actual Investment	(953,446)
- Change of Assumptions	16,611
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,098)
Pension Expense/(Income)	1,111,536
Contributions	(734,378)
Total Activity in FY 2025	(265,326)
Net Pension Liability as of June 30, 2025	\$3,531,209

Supplemental Information

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

\$734,378

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,020,536
2027	361,397
2028	181,938
2029	81,260
2030	221,900
Thereafter	194,720
Total	\$2,061,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,331,432	\$3,531,209	(\$332,024)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7770200
 Submission Unit Name: LEBANON-FIRE DEPT

Wages: \$3,735,583 Proportionate Share: 0.0029867

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,781,380	\$3,545,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,631,246	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	137,082
Change of Assumptions	567,897	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,034	25,889
Total	\$2,227,177	\$162,971

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,112,521
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	820
Total	\$1,113,341

1977 Fund Net Pension Liability - Unaudited

LEBANON-FIRE DEPT - 7770200

Net Pension Liability as of June 30, 2024	\$3,781,380
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	319,316
- Net Difference Between Projected and Actual Investment	(950,740)
- Change of Assumptions	21,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,497)
Pension Expense/(Income)	1,113,341
Contributions	(737,331)
Total Activity in FY 2025	(235,807)
Net Pension Liability as of June 30, 2025	\$3,545,573

Supplemental Information

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

\$737,331

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,022,001
2027	360,155
2028	182,458
2029	80,493
2030	221,847
Thereafter	197,252
Total	\$2,064,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,365,322	\$3,545,573	(\$333,375)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7771100
 Submission Unit Name: LIGONIER-POLICE DEPT

Wages: \$744,442 Proportionate Share: 0.0005952

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$765,824	\$706,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325,080	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,318
Change of Assumptions	113,172	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,816	3,960
Total	\$443,068	\$31,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,707
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	1,187
Total	\$222,894

1977 Fund Net Pension Liability - Unaudited

LIGONIER-POLICE DEPT - 7771100

Net Pension Liability as of June 30, 2024	\$765,824
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,382
- Net Difference Between Projected and Actual Investment	(192,104)
- Change of Assumptions	2,433
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,955)
Pension Expense/(Income)	222,894
Contributions	(146,900)
Total Activity in FY 2025	(59,250)
Net Pension Liability as of June 30, 2025	\$706,574

Supplemental Information

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

\$146,900

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$204,707
2027	72,819
2028	36,397
2029	15,698
2030	43,743
Thereafter	38,426
Total	\$411,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,667,071	\$706,574	(\$66,436)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7771200
 Submission Unit Name: LIGONIER-FIRE DEPT

Wages: \$261,916 Proportionate Share: 0.0002094

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$267,988	\$248,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,368	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,611
Change of Assumptions	39,816	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,242	1,084
Total	\$156,426	\$10,695

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,000
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	577
Total	\$78,577

1977 Fund Net Pension Liability - Unaudited

LIGONIER-FIRE DEPT - 7771200

Net Pension Liability as of June 30, 2024	\$267,988
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,391
- Net Difference Between Projected and Actual Investment	(67,275)
- Change of Assumptions	1,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,490)
Pension Expense/(Income)	78,577
Contributions	(51,673)
Total Activity in FY 2025	(19,405)
Net Pension Liability as of June 30, 2025	\$248,583

Supplemental Information

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

\$51,673

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$72,168
2027	25,807
2028	12,855
2029	5,748
2030	15,545
Thereafter	13,608
Total	\$145,731

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$586,500	\$248,583	(\$23,373)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7772100
 Submission Unit Name: LINTON-POLICE DEPT

Wages: \$589,452 Proportionate Share: 0.0004713

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$572,094	\$559,490

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$257,410	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,631
Change of Assumptions	89,614	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,359	554
Total	\$357,383	\$22,185

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,555
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,945
Total	\$177,500

1977 Fund Net Pension Liability - Unaudited

LINTON-POLICE DEPT - 7772100

Net Pension Liability as of June 30, 2024	\$572,094
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,925
- Net Difference Between Projected and Actual Investment	(144,731)
- Change of Assumptions	6,888
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,871
Pension Expense/(Income)	177,500
Contributions	(116,057)
Total Activity in FY 2025	(12,604)
Net Pension Liability as of June 30, 2025	\$559,490

Supplemental Information

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

\$116,057

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$163,204
2027	58,775
2028	30,449
2029	14,278
2030	36,057
Thereafter	32,435
Total	\$335,198

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,320,044	\$559,490	(52,606)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7772200
 Submission Unit Name: LINTON-FIRE DEPT

Wages: \$559,530 Proportionate Share: 0.0004474

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$518,926	\$531,118

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,356	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,535
Change of Assumptions	85,069	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,959	141
Total	\$347,384	\$20,676

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,653
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	3,201
Total	\$169,854

1977 Fund Net Pension Liability - Unaudited

LINTON-FIRE DEPT - 7772200

Net Pension Liability as of June 30, 2024	\$518,926
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,317
- Net Difference Between Projected and Actual Investment	(132,195)
- Change of Assumptions	10,032
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,444
Pension Expense/(Income)	169,854
Contributions	(110,260)
Total Activity in FY 2025	12,192
Net Pension Liability as of June 30, 2025	\$531,118

Supplemental Information

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

\$110,260

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$156,270
2027	57,173
2028	30,125
2029	14,988
2030	35,855
Thereafter	32,297
Total	\$326,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,253,104	\$531,118	(\$49,939)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7773100
 Submission Unit Name: LOGANSPORT-POLICE DEPT

Wages: \$2,710,796 Proportionate Share: 0.0021673

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,645,779	\$2,572,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,183,714	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	99,474
Change of Assumptions	412,095	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,695	2,613
Total	\$1,640,504	\$102,087

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$807,302
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,826
Total	\$813,128

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-POLICE DEPT - 7773100

Net Pension Liability as of June 30, 2024	\$2,645,779
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,775
- Net Difference Between Projected and Actual Investment	(668,779)
- Change of Assumptions	29,512
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,568
Pension Expense/(Income)	813,128
Contributions	(534,136)
Total Activity in FY 2025	(72,932)
Net Pension Liability as of June 30, 2025	\$2,572,847

Supplemental Information

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

\$534,136

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$748,787
2027	268,687
2028	139,376
2029	66,190
2030	166,899
Thereafter	148,478
Total	\$1,538,417

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,070,299	\$2,572,847	(\$241,914)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7773200
 Submission Unit Name: LOGANSPORT-FIRE DEPT

Wages: \$2,145,166 Proportionate Share: 0.0017151

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,171,307	\$2,036,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$936,736	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	78,719
Change of Assumptions	326,112	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,374	2,058
Total	\$1,274,222	\$80,777

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$638,861
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	1,016
Total	\$639,877

1977 Fund Net Pension Liability - Unaudited

LOGANSPORT-FIRE DEPT - 7773200

Net Pension Liability as of June 30, 2024	\$2,171,307
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	183,412
- Net Difference Between Projected and Actual Investment	(545,929)
- Change of Assumptions	12,138
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,687)
Pension Expense/(Income)	639,877
Contributions	(423,087)
Total Activity in FY 2025	(135,276)
Net Pension Liability as of June 30, 2025	\$2,036,031

Supplemental Information

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

\$423,087

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$589,203
2027	209,044
2028	105,458
2029	47,986
2030	128,769
Thereafter	112,985
Total	\$1,193,445

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,803,751	\$2,036,031	(\$191,439)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7774100
 Submission Unit Name: LOOGOOTEE-POLICE DEPT

Wages: \$199,927 Proportionate Share: 0.0001598

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$202,696	\$189,702

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,278	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,334
Change of Assumptions	30,385	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,121	2,755
Total	\$118,784	\$10,089

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,524
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	(243)
Total	\$59,281

1977 Fund Net Pension Liability - Unaudited

LOGOOTE- POLICE DEPT - 7774100

Net Pension Liability as of June 30, 2024	\$202,696
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,954
- Net Difference Between Projected and Actual Investment	(50,949)
- Change of Assumptions	1,075
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	247
Pension Expense/(Income)	59,281
Contributions	(39,602)
Total Activity in FY 2025	(12,994)
Net Pension Liability as of June 30, 2025	\$189,702

Supplemental Information

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

\$39,602

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$54,511
2027	19,103
2028	9,291
2029	3,818
2030	11,537
Thereafter	10,435
Total	\$108,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$447,577	\$189,702	(\$17,837)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7775100
 Submission Unit Name: LOWELL-POLICE DEPT

Wages: \$1,642,633 Proportionate Share: 0.0013133

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,771,599	\$1,559,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$717,285	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	60,277
Change of Assumptions	249,713	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,315	40,324
Total	\$974,313	\$100,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$489,194
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	(4,526)
Total	\$484,668

1977 Fund Net Pension Liability - Unaudited

LOWELL-POLICE DEPT - 7775100

Net Pension Liability as of June 30, 2024	\$1,771,599
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,638
- Net Difference Between Projected and Actual Investment	(441,480)
- Change of Assumptions	(6,463)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,370)
Pension Expense/(Income)	484,668
Contributions	(323,546)
Total Activity in FY 2025	(212,553)
Net Pension Liability as of June 30, 2025	\$1,559,046

Supplemental Information

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

\$323,546

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$444,568
2027	153,462
2028	74,399
2029	29,977
2030	91,452
Thereafter	79,854
Total	\$873,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,678,367	\$1,559,046	(\$146,590)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7776100
 Submission Unit Name: MADISON-POLICE DEPT

Wages: \$1,973,943 Proportionate Share: 0.0015782

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,337,379	\$1,873,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$861,965	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	72,435
Change of Assumptions	300,082	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,753	105,364
Total	\$1,171,800	\$177,799

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$587,867
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,970)
Total	\$573,897

1977 Fund Net Pension Liability - Unaudited

MADISON-POLICE DEPT - 7776100

Net Pension Liability as of June 30, 2024	\$2,337,379
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,024
- Net Difference Between Projected and Actual Investment	(575,380)
- Change of Assumptions	(37,906)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,653)
Pension Expense/(Income)	573,897
Contributions	(388,847)
Total Activity in FY 2025	(463,865)
Net Pension Liability as of June 30, 2025	\$1,873,514

Supplemental Information

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

\$388,847

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$526,116
2027	176,313
2028	81,218
2029	25,601
2030	101,044
Thereafter	83,709
Total	\$994,001

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,420,314	\$1,873,514	(\$176,158)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7777100
 Submission Unit Name: MARION-POLICE DEPT

Wages: \$3,283,300 Proportionate Share: 0.0026251

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,346,690	\$3,116,310

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,433,751	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	120,486
Change of Assumptions	499,142	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,481	30,604
Total	\$1,942,374	\$151,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$977,828
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,996)
Total	\$972,832

1977 Fund Net Pension Liability - Unaudited

MARION-POLICE DEPT - 7777100

Net Pension Liability as of June 30, 2024	\$3,346,690
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	272,635
- Net Difference Between Projected and Actual Investment	(840,609)
- Change of Assumptions	15,206
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,462)
Pension Expense/(Income)	972,832
Contributions	(647,982)
Total Activity in FY 2025	(230,380)
Net Pension Liability as of June 30, 2025	\$3,116,310

Supplemental Information

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

\$647,982

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$893,003
2027	310,687
2028	155,780
2029	68,683
2030	192,178
Thereafter	170,953
Total	\$1,791,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,352,532	\$3,116,310	(\$293,013)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7777200
 Submission Unit Name: MARION-FIRE DEPT

Wages: \$3,418,297 Proportionate Share: 0.0027330

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,620,487	\$3,244,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,492,682	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	125,438
Change of Assumptions	519,658	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,003	57,509
Total	\$2,023,343	\$182,947

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,018,020
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,712)
Total	\$1,010,308

1977 Fund Net Pension Liability - Unaudited

MARION-FIRE DEPT - 7777200

Net Pension Liability as of June 30, 2024	\$3,620,487
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,573
- Net Difference Between Projected and Actual Investment	(904,475)
- Change of Assumptions	(3,870)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,928)
Pension Expense/(Income)	1,010,308
Contributions	(674,694)
Total Activity in FY 2025	(376,086)
Net Pension Liability as of June 30, 2025	\$3,244,401

Supplemental Information

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

\$674,694

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$927,539
2027	321,715
2028	159,121
2029	66,465
2030	195,218
Thereafter	170,338
Total	\$1,840,396

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,654,744	\$3,244,401	(\$305,057)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7781100
 Submission Unit Name: MARTINSVILLE-POLICE DEPT

Wages: \$2,242,395 Proportionate Share: 0.0017928

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,100,458	\$2,128,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$979,173	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	82,285
Change of Assumptions	340,886	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,724	2,944
Total	\$1,377,783	\$85,229

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$667,803
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,008
Total	\$678,811

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-POLICE DEPT - 7781100

Net Pension Liability as of June 30, 2024	\$2,100,458
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250,430
- Net Difference Between Projected and Actual Investment	(534,251)
- Change of Assumptions	37,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,325
Pension Expense/(Income)	678,811
Contributions	(442,660)
Total Activity in FY 2025	27,812
Net Pension Liability as of June 30, 2025	\$2,128,270

Supplemental Information

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

\$442,660

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$624,109
2027	226,740
2028	118,599
2029	55,457
2030	139,725
Thereafter	127,924
Total	\$1,292,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,021,378	\$2,128,270	(\$200,112)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7781200
 Submission Unit Name: MARTINSVILLE-FIRE DEPT

Wages: \$1,936,956 Proportionate Share: 0.0015486

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,889,554	\$1,838,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$845,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	71,077
Change of Assumptions	294,454	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,726	7,815
Total	\$1,171,979	\$78,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$576,841
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,448
Total	\$581,289

1977 Fund Net Pension Liability - Unaudited

MARTINSVILLE-FIRE DEPT - 7781200

Net Pension Liability as of June 30, 2024	\$1,889,554
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	190,228
- Net Difference Between Projected and Actual Investment	(477,661)
- Change of Assumptions	21,222
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,292
Pension Expense/(Income)	581,289
Contributions	(382,549)
Total Activity in FY 2025	(51,179)
Net Pension Liability as of June 30, 2025	\$1,838,375

Supplemental Information

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

\$382,549

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$534,870
2027	191,920
2028	98,617
2029	44,502
2030	117,051
Thereafter	106,127
Total	\$1,093,087

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,337,408	\$1,838,375	(\$172,855)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7782100
 Submission Unit Name: MERRILLVILLE-POLICE DEPT

Wages: \$5,259,292 Proportionate Share: 0.0042049

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,560,809	\$4,991,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,296,590	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	192,994
Change of Assumptions	799,528	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,450	65,736
Total	\$3,126,568	\$258,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,566,291
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,774)
Total	\$1,563,517

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-POLICE DEPT - 7782100

Net Pension Liability as of June 30, 2024	\$5,560,809
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	367,297
- Net Difference Between Projected and Actual Investment	(1,389,540)
- Change of Assumptions	(4,573)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,425)
Pension Expense/(Income)	1,563,517
Contributions	(1,036,361)
Total Activity in FY 2025	(569,085)
Net Pension Liability as of June 30, 2025	\$4,991,724

Supplemental Information

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

\$1,036,361

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,435,188
2027	503,699
2028	251,630
2029	108,803
2030	305,831
Thereafter	262,687
Total	\$2,867,838

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,777,327	\$4,991,724	(\$469,350)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7782200
 Submission Unit Name: MERRILLVILLE-FIRE DEPT

Wages: \$1,233,178 Proportionate Share: 0.0009859

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,234,739	\$1,170,382

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$538,469	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	45,250
Change of Assumptions	187,461	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,223	1,101
Total	\$740,153	\$46,351

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$367,240
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,113
Total	\$370,353

1977 Fund Net Pension Liability - Unaudited

MERRILLVILLE-FIRE DEPT - 7782200

Net Pension Liability as of June 30, 2024	\$1,234,739
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,083
- Net Difference Between Projected and Actual Investment	(310,935)
- Change of Assumptions	8,916
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	326
Pension Expense/(Income)	370,353
Contributions	(243,100)
Total Activity in FY 2025	(64,357)
Net Pension Liability as of June 30, 2025	\$1,170,382

Supplemental Information

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

\$243,100

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$340,443
2027	122,213
2028	62,391
2029	28,646
2030	74,503
Thereafter	65,606
Total	\$693,802

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,761,366	\$1,170,382	(\$110,046)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7783100
 Submission Unit Name: MICHIGAN CITY-POLICE DEPT

Wages: \$6,922,096 Proportionate Share: 0.0055343

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,657,639	\$6,569,882

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,022,668	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	254,010
Change of Assumptions	1,052,302	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,181	42,912
Total	\$4,225,151	\$296,922

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,061,482
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,248
Total	\$2,078,730

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-POLICE DEPT - 7783100

Net Pension Liability as of June 30, 2024	\$6,657,639
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	712,835
- Net Difference Between Projected and Actual Investment	(1,686,566)
- Change of Assumptions	89,598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,588
Pension Expense/(Income)	2,078,730
Contributions	(1,363,942)
Total Activity in FY 2025	(87,757)
Net Pension Liability as of June 30, 2025	\$6,569,882

Supplemental Information

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

\$1,363,942

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,911,232
2027	685,487
2028	348,312
2029	170,711
2030	427,328
Thereafter	385,159
Total	\$3,928,229

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,500,787	\$6,569,882	(\$617,738)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7783200
 Submission Unit Name: MICHIGAN CITY-FIRE DEPT

Wages: \$6,706,804 Proportionate Share: 0.0053622

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,984,857	\$6,365,578

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,928,672	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	246,112
Change of Assumptions	1,019,579	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,313	99,440
Total	\$3,965,564	\$345,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,997,376
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,695)
Total	\$1,977,681

1977 Fund Net Pension Liability - Unaudited

MICHIGAN CITY-FIRE DEPT - 7783200

Net Pension Liability as of June 30, 2024	\$6,984,857
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	505,313
- Net Difference Between Projected and Actual Investment	(1,749,077)
- Change of Assumptions	9,559
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,487)
Pension Expense/(Income)	1,977,681
Contributions	(1,321,268)
Total Activity in FY 2025	(619,279)
Net Pension Liability as of June 30, 2025	\$6,365,578

Supplemental Information

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

\$1,321,268

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,815,562
2027	628,815
2028	311,752
2029	135,313
2030	387,645
Thereafter	340,925
Total	\$3,620,012

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,018,760	\$6,365,578	(\$598,528)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7784100
 Submission Unit Name: MISHAWAKA-POLICE DEPT

Wages: \$8,770,970 Proportionate Share: 0.0070126

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,292,844	\$8,324,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,830,071	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	321,861
Change of Assumptions	1,333,389	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	225,794	6,247
Total	\$5,389,254	\$328,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,612,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,598
Total	\$2,650,735

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-POLICE DEPT - 7784100

Net Pension Liability as of June 30, 2024	\$8,292,844
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	952,912
- Net Difference Between Projected and Actual Investment	(2,106,272)
- Change of Assumptions	134,232
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,751
Pension Expense/(Income)	2,650,735
Contributions	(1,728,400)
Total Activity in FY 2025	31,958
Net Pension Liability as of June 30, 2025	\$8,324,802

Supplemental Information

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

\$1,728,400

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,437,357
2027	883,297
2028	463,761
2029	226,082
2030	554,335
Thereafter	496,314
Total	\$5,061,146

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,641,296	\$8,324,802	(\$782,745)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7784200
 Submission Unit Name: MISHAWAKA-FIRE DEPT

Wages: \$8,713,823 Proportionate Share: 0.0069669

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,798,131	\$8,270,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,805,111	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	319,763
Change of Assumptions	1,324,700	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,553	9,796
Total	\$5,160,364	\$329,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,595,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,069
Total	\$2,599,183

1977 Fund Net Pension Liability - Unaudited

MISHAWAKA-FIRE DEPT - 7784200

Net Pension Liability as of June 30, 2024	\$8,798,131
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	752,646
- Net Difference Between Projected and Actual Investment	(2,212,899)
- Change of Assumptions	52,478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,376
Pension Expense/(Income)	2,599,183
Contributions	(1,720,364)
Total Activity in FY 2025	(527,580)
Net Pension Liability as of June 30, 2025	\$8,270,551

Supplemental Information

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

\$1,720,364

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,387,077
2027	843,335
2028	425,400
2029	192,223
2030	522,492
Thereafter	460,278
Total	\$4,830,805

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,513,296	\$8,270,551	(\$777,644)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7785100
 Submission Unit Name: MITCHELL-POLICE DEPT

Wages: \$315,102 Proportionate Share: 0.0002519

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$280,996	\$299,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,580	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,562
Change of Assumptions	47,897	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,220	7,063
Total	\$200,697	\$18,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,831
Specific 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	\$95,459

1977 Fund Net Pension Liability - Unaudited

MITCHELL-POLICE DEPT - 7785100

Net Pension Liability as of June 30, 2024	\$280,996
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,090
- Net Difference Between Projected and Actual Investment	(72,025)
- Change of Assumptions	7,264
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,486
Pension Expense/(Income)	95,459
Contributions	(62,234)
Total Activity in FY 2025	18,040
Net Pension Liability as of June 30, 2025	\$299,036

Supplemental Information

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

\$62,234

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$87,836
2027	32,082
2028	16,618
2029	7,859
2030	19,048
Thereafter	18,629
Total	\$182,072

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$705,536	\$299,036	(\$28,117)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7786100
 Submission Unit Name: MONTICELLO-POLICE DEPT

Wages: \$842,447 Proportionate Share: 0.0006736

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$769,739	\$799,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$367,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	30,917
Change of Assumptions	128,080	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,025	3,867
Total	\$526,005	\$34,784

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$250,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,451
Total	\$256,362

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-POLICE DEPT - 7786100

Net Pension Liability as of June 30, 2024	\$769,739
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,843
- Net Difference Between Projected and Actual Investment	(196,545)
- Change of Assumptions	16,775
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,441
Pension Expense/(Income)	256,362
Contributions	(166,971)
Total Activity in FY 2025	29,905
Net Pension Liability as of June 30, 2025	\$799,644

Supplemental Information

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

\$166,971

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$235,679
2027	86,268
2028	44,988
2029	21,906
2030	53,020
Thereafter	49,360
Total	\$491,221

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,886,658	\$799,644	(\$75,187)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7786200
 Submission Unit Name: MONTICELLO-FIRE DEPT

Wages: \$2,145,964 Proportionate Share: 0.0017157

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,656,296	\$2,036,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$937,064	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	78,746
Change of Assumptions	326,226	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,550	11,811
Total	\$1,398,840	\$90,557

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$639,084
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,427
Total	\$658,511

1977 Fund Net Pension Liability - Unaudited

MONTICELLO-FIRE DEPT - 7786200

Net Pension Liability as of June 30, 2024	\$1,656,296
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	362,421
- Net Difference Between Projected and Actual Investment	(435,139)
- Change of Assumptions	86,724
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,630
Pension Expense/(Income)	658,511
Contributions	(425,700)
Total Activity in FY 2025	380,447
Net Pension Liability as of June 30, 2025	\$2,036,743

Supplemental Information

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

\$425,700

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$605,781
2027	225,553
2028	121,960
2029	64,858
2030	146,666
Thereafter	143,465
Total	\$1,308,283

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,805,432	\$2,036,743	(\$191,506)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7787100
 Submission Unit Name: MONTPELIER-POLICE DEPT

Wages: \$168,385 Proportionate Share: 0.0001346

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$124,396	\$159,786

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,514	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,178
Change of Assumptions	25,593	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,126	2,130
Total	\$115,233	\$8,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,137
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,224
Total	\$52,361

1977 Fund Net Pension Liability - Unaudited

MONTPELIER-POLICE DEPT - 7787100

Net Pension Liability as of June 30, 2024	\$124,396
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,356
- Net Difference Between Projected and Actual Investment	(32,945)
- Change of Assumptions	7,606
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,505
Pension Expense/(Income)	52,361
Contributions	(33,493)
Total Activity in FY 2025	35,390
Net Pension Liability as of June 30, 2025	\$159,786

Supplemental Information

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

\$33,493

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$48,352
2027	18,549
2028	10,607
2029	5,993
2030	11,915
Thereafter	11,509
Total	\$106,925

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$376,995	\$159,786	(\$15,024)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7788100
 Submission Unit Name: MT. VERNON-POLICE DEPT

Wages: \$894,757 Proportionate Share: 0.0007154

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$973,571	\$849,266

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,730	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,835
Change of Assumptions	136,028	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,250	17,884
Total	\$544,008	\$50,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$266,481
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	746
Total	\$267,227

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-POLICE DEPT - 7788100

Net Pension Liability as of June 30, 2024	\$973,571
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,955
- Net Difference Between Projected and Actual Investment	(242,323)
- Change of Assumptions	(4,751)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,889)
Pension Expense/(Income)	267,227
Contributions	(176,524)
Total Activity in FY 2025	(124,305)
Net Pension Liability as of June 30, 2025	\$849,266

Supplemental Information

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

\$176,524

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$245,629
2027	87,083
2028	43,991
2029	19,943
2030	53,210
Thereafter	43,433
Total	\$493,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,003,734	\$849,266	(\$79,853)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7788200
 Submission Unit Name: MT. VERNON-FIRE DEPT

Wages: \$457,167 Proportionate Share: 0.0003655

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$435,322	\$433,893

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$199,625	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,776
Change of Assumptions	69,497	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,525	591
Total	\$278,647	\$17,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,146
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,431
Total	\$137,577

1977 Fund Net Pension Liability - Unaudited

MT. VERNON-FIRE DEPT - 7788200

Net Pension Liability as of June 30, 2024	\$435,322
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,592
- Net Difference Between Projected and Actual Investment	(110,446)
- Change of Assumptions	6,549
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,628
Pension Expense/(Income)	137,577
Contributions	(90,329)
Total Activity in FY 2025	(1,429)
Net Pension Liability as of June 30, 2025	\$433,893

Supplemental Information

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

\$90,329

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$126,506
2027	45,500
2028	23,634
2029	11,417
2030	28,523
Thereafter	25,700
Total	\$261,280

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,023,714	\$433,893	(\$40,797)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7789100
 Submission Unit Name: MUNCIE-POLICE DEPT

Wages: \$7,092,857 Proportionate Share: 0.0056709

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,070,103	\$6,732,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,097,275	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	260,280
Change of Assumptions	1,078,276	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,593	5,863
Total	\$4,223,144	\$266,143

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,112,364
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	8,669
Total	\$2,121,033

1977 Fund Net Pension Liability - Unaudited

MUNCIE-POLICE DEPT - 7789100

Net Pension Liability as of June 30, 2024	\$7,070,103
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	644,340
- Net Difference Between Projected and Actual Investment	(1,781,588)
- Change of Assumptions	55,929
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,965
Pension Expense/(Income)	2,121,033
Contributions	(1,397,740)
Total Activity in FY 2025	(338,061)
Net Pension Liability as of June 30, 2025	\$6,732,042

Supplemental Information

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

\$1,397,740

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,948,463
2027	691,956
2028	352,654
2029	159,391
2030	425,430
Thereafter	379,107
Total	\$3,957,001

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,883,385	\$6,732,042	(\$632,985)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7789200
 Submission Unit Name: MUNCIE-FIRE DEPT

Wages: \$7,830,028 Proportionate Share: 0.0062603

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,560,993	\$7,431,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,419,187	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	287,332
Change of Assumptions	1,190,345	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,616	27,515
Total	\$4,722,148	\$314,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,331,911
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,773
Total	\$2,346,684

1977 Fund Net Pension Liability - Unaudited

MUNCIE-FIRE DEPT - 7789200

Net Pension Liability as of June 30, 2024	\$7,560,993
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	795,940
- Net Difference Between Projected and Actual Investment	(1,914,267)
- Change of Assumptions	97,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,257
Pension Expense/(Income)	2,346,684
Contributions	(1,541,890)
Total Activity in FY 2025	(129,262)
Net Pension Liability as of June 30, 2025	\$7,431,731

Supplemental Information

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

\$1,541,890

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,156,043
2027	768,405
2028	392,064
2029	179,933
2030	478,875
Thereafter	431,981
Total	\$4,407,301

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,534,210	\$7,431,731	(\$698,774)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7790100
 Submission Unit Name: MUNSTER-POLICE DEPT

Wages: \$3,935,447 Proportionate Share: 0.0031465

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,708,637	\$3,735,275

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,718,524	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	144,416
Change of Assumptions	598,281	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,594	16,553
Total	\$2,387,399	\$160,969

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,172,046
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,733
Total	\$1,177,779

1977 Fund Net Pension Liability - Unaudited

MUNSTER-POLICE DEPT - 7790100

Net Pension Liability as of June 30, 2024	\$3,708,637
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	431,832
- Net Difference Between Projected and Actual Investment	(942,421)
- Change of Assumptions	62,007
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,821
Pension Expense/(Income)	1,177,779
Contributions	(774,380)
Total Activity in FY 2025	26,638
Net Pension Liability as of June 30, 2025	\$3,735,275

Supplemental Information

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

\$774,380

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,082,711
2027	385,623
2028	198,133
2029	94,459
2030	243,201
Thereafter	222,303
Total	\$2,226,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,812,899	\$3,735,275	(\$351,212)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7791100
 Submission Unit Name: NAPPANEE-POLICE DEPT

Wages: \$1,441,021 Proportionate Share: 0.0011521

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,518,260	\$1,367,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$629,242	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	52,879
Change of Assumptions	219,062	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,158	25,412
Total	\$852,462	\$78,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$429,148
Specific 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	\$426,255

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-POLICE DEPT - 7791100

Net Pension Liability as of June 30, 2024	\$1,518,260
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	102,490
- Net Difference Between Projected and Actual Investment	(379,570)
- Change of Assumptions	(481)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,024)
Pension Expense/(Income)	426,255
Contributions	(284,248)
Total Activity in FY 2025	(150,578)
Net Pension Liability as of June 30, 2025	\$1,367,682

Supplemental Information

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

\$284,248

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$390,765
2027	136,012
2028	65,946
2029	27,163
2030	81,997
Thereafter	72,288
Total	\$774,171

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,226,868	\$1,367,682	(\$128,597)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7791200
 Submission Unit Name: NAPPANEE-FIRE DEPT

Wages: \$518,377 Proportionate Share: 0.0004145

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$492,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,387	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,025
Change of Assumptions	78,814	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,027	3,017
Total	\$438,228	\$22,042

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$154,398
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,033
Total	\$174,431

1977 Fund Net Pension Liability - Unaudited

NAPPANEE-FIRE DEPT - 7791200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	226,387
- Net Difference Between Projected and Actual Investment	(19,025)
- Change of Assumptions	78,814
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,010
Pension Expense/(Income)	174,431
Contributions	(98,555)
Total Activity in FY 2025	492,062
Net Pension Liability as of June 30, 2025	\$492,062

Supplemental Information

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

\$98,555

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$161,859
2027	70,035
2028	45,123
2029	31,195
2030	50,835
Thereafter	57,139
Total	\$416,186

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,160,956	\$492,062	(\$46,266)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7792100
 Submission Unit Name: NEW ALBANY-POLICE DEPT

Wages: \$5,742,712 Proportionate Share: 0.0045914

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,122,548	\$5,450,546

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,507,684	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	210,734
Change of Assumptions	873,018	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,461	99,299
Total	\$3,431,163	\$310,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,710,259
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,119)
Total	\$1,700,140

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-POLICE DEPT - 7792100

Net Pension Liability as of June 30, 2024	\$6,122,548
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383,498
- Net Difference Between Projected and Actual Investment	(1,528,152)
- Change of Assumptions	(12,311)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,338)
Pension Expense/(Income)	1,700,140
Contributions	(1,133,839)
Total Activity in FY 2025	(672,002)
Net Pension Liability as of June 30, 2025	\$5,450,546

Supplemental Information

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

\$1,133,839

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,561,080
2027	545,771
2028	276,114
2029	121,431
2030	331,933
Thereafter	284,801
Total	\$3,121,130

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,859,859	\$5,450,546	(\$512,491)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7792200
 Submission Unit Name: NEW ALBANY-FIRE DEPT

Wages: \$5,387,494 Proportionate Share: 0.0043074

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,411,878	\$5,113,403

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,352,572	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	197,699
Change of Assumptions	819,017	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,137	280,931
Total	\$3,201,726	\$478,630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,604,471
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	(42,747)
Total	\$1,561,724

1977 Fund Net Pension Liability - Unaudited

NEW ALBANY-FIRE DEPT - 7792200

Net Pension Liability as of June 30, 2024	\$6,411,878
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,004
- Net Difference Between Projected and Actual Investment	(1,577,374)
- Change of Assumptions	(108,150)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(241,490)
Pension Expense/(Income)	1,561,724
Contributions	(1,061,189)
Total Activity in FY 2025	(1,298,475)
Net Pension Liability as of June 30, 2025	\$5,113,403

Supplemental Information

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

\$1,061,189

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,431,042
2027	477,744
2028	225,810
2029	79,172
2030	282,884
Thereafter	226,444
Total	\$2,723,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,064,415	\$5,113,403	(\$480,791)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7793100
 Submission Unit Name: NEW CASTLE-POLICE DEPT

Wages: \$2,525,229 Proportionate Share: 0.0020190

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,449,019	\$2,396,797

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,102,717	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	92,667
Change of Assumptions	383,896	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,875	7,874
Total	\$1,533,488	\$100,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$752,061
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	5,173
Total	\$757,234

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-POLICE DEPT - 7793100

Net Pension Liability as of June 30, 2024	\$2,449,019
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253,043
- Net Difference Between Projected and Actual Investment	(619,634)
- Change of Assumptions	29,764
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,459
Pension Expense/(Income)	757,234
Contributions	(498,088)
Total Activity in FY 2025	(52,222)
Net Pension Liability as of June 30, 2025	\$2,396,797

Supplemental Information

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

\$498,088

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$695,291
2027	248,589
2028	129,725
2029	62,412
2030	157,132
Thereafter	139,798
Total	\$1,432,947

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,654,932	\$2,396,797	(\$225,360)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7793200
 Submission Unit Name: NEW CASTLE-FIRE DEPT

Wages: \$2,243,773 Proportionate Share: 0.0017939

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,175,096	\$2,129,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$979,774	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	82,336
Change of Assumptions	341,096	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,301	11,619
Total	\$1,358,171	\$93,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$668,213
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,788
Total	\$671,001

1977 Fund Net Pension Liability - Unaudited

NEW CASTLE-FIRE DEPT - 7793200

Net Pension Liability as of June 30, 2024	\$2,175,096
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	225,136
- Net Difference Between Projected and Actual Investment	(550,362)
- Change of Assumptions	26,574
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,195
Pension Expense/(Income)	671,001
Contributions	(443,064)
Total Activity in FY 2025	(45,520)
Net Pension Liability as of June 30, 2025	\$2,129,576

Supplemental Information

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

\$443,064

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$615,762
2027	218,770
2028	113,065
2029	53,889
2030	138,537
Thereafter	124,193
Total	\$1,264,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,024,459	\$2,129,576	(\$200,235)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7794100
 Submission Unit Name: NEW HAVEN-POLICE DEPT

Wages: \$1,847,013 Proportionate Share: 0.0014767

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,741,668	\$1,753,021

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$806,529	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	67,777
Change of Assumptions	280,783	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,602	3,735
Total	\$1,127,914	\$71,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$550,059
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,326
Total	\$556,385

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-POLICE DEPT - 7794100

Net Pension Liability as of June 30, 2024	\$1,741,668
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	202,267
- Net Difference Between Projected and Actual Investment	(442,540)
- Change of Assumptions	28,935
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,787
Pension Expense/(Income)	556,385
Contributions	(364,481)
Total Activity in FY 2025	11,353
Net Pension Liability as of June 30, 2025	\$1,753,021

Supplemental Information

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

\$364,481

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$511,485
2027	184,278
2028	96,116
2029	44,866
2030	114,931
Thereafter	104,726
Total	\$1,056,402

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,136,027	\$1,753,021	(\$164,829)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7794200
 Submission Unit Name: NEW HAVEN-FIRE DEPT

Wages: \$1,370,281 Proportionate Share: 0.0010956

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,287,907	\$1,300,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$598,384	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	50,285
Change of Assumptions	208,319	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,584	56,615
Total	\$835,287	\$106,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$408,102
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,853)
Total	\$399,249

1977 Fund Net Pension Liability - Unaudited

NEW HAVEN-FIRE DEPT - 7794200

Net Pension Liability as of June 30, 2024	\$1,287,907
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	151,551
- Net Difference Between Projected and Actual Investment	(327,410)
- Change of Assumptions	22,086
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,753
Pension Expense/(Income)	399,249
Contributions	(270,527)
Total Activity in FY 2025	12,702
Net Pension Liability as of June 30, 2025	\$1,300,609

Supplemental Information

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

\$270,527

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$366,023
2027	123,315
2028	57,467
2029	21,672
2030	81,857
Thereafter	78,053
Total	\$728,387

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,068,620	\$1,300,609	(\$122,291)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7795100
 Submission Unit Name: NOBLESVILLE-POLICE DEPT

Wages: \$9,363,617 Proportionate Share: 0.0074864

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$9,171,192	\$8,887,260

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,088,846	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	343,607
Change of Assumptions	1,423,478	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,883	25,428
Total	\$5,622,207	\$369,035

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,788,623
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	14,321
Total	\$2,802,944

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-POLICE DEPT - 7795100

Net Pension Liability as of June 30, 2024	\$9,171,192
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	906,949
- Net Difference Between Projected and Actual Investment	(2,317,016)
- Change of Assumptions	97,311
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,178
Pension Expense/(Income)	2,802,944
Contributions	(1,848,298)
Total Activity in FY 2025	(283,932)
Net Pension Liability as of June 30, 2025	\$8,887,260

Supplemental Information

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

\$1,848,298

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,571,848
2027	918,731
2028	465,054
2029	215,571
2030	570,438
Thereafter	511,530
Total	\$5,253,172

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,968,342	\$8,887,260	(835,631)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7795200
 Submission Unit Name: NOBLESVILLE-FIRE DEPT

Wages: \$14,388,829 Proportionate Share: 0.0115041

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,590,556	\$13,656,754

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,283,193	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	528,009
Change of Assumptions	2,187,411	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102,618	24,013
Total	\$8,573,222	\$552,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,285,184
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,286
Total	\$4,307,470

1977 Fund Net Pension Liability - Unaudited

NOBLESVILLE-FIRE DEPT - 7795200

Net Pension Liability as of June 30, 2024	\$14,590,556
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,221,076
- Net Difference Between Projected and Actual Investment	(3,667,529)
- Change of Assumptions	77,596
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,307)
Pension Expense/(Income)	4,307,470
Contributions	(2,838,108)
Total Activity in FY 2025	(933,802)
Net Pension Liability as of June 30, 2025	\$13,656,754

Supplemental Information

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

\$2,838,108

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,952,701
2027	1,410,849
2028	713,346
2029	321,312
2030	865,124
Thereafter	757,868
Total	\$8,021,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,221,348	\$13,656,754	(\$1,284,086)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7796100

Submission Unit Name: NORTH VERNON-POLICE DEPT

Wages: \$1,208,668

Proportionate Share: 0.0009664

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$967,635	\$1,147,233

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$527,819	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	44,355
Change of Assumptions	183,753	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,295	4,393
Total	\$784,867	\$48,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$359,976
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,184
Total	\$371,160

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-POLICE DEPT - 7796100

Net Pension Liability as of June 30, 2024	\$967,635
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	192,103
- Net Difference Between Projected and Actual Investment	(252,566)
- Change of Assumptions	43,831
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,612
Pension Expense/(Income)	371,160
Contributions	(238,542)
Total Activity in FY 2025	179,598
Net Pension Liability as of June 30, 2025	\$1,147,233

Supplemental Information

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

\$238,542

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$341,431
2027	127,240
2028	69,460
2029	37,361
2030	82,194
Thereafter	78,433
Total	\$736,119

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,706,749	\$1,147,233	(\$107,869)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7796200
 Submission Unit Name: NORTH VERNON-FIRE DEPT

Wages: \$494,693 Proportionate Share: 0.0003955

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$465,758	\$469,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$216,010	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,152
Change of Assumptions	75,201	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,053	2,343
Total	\$303,264	\$20,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,077
Total	\$148,398

1977 Fund Net Pension Liability - Unaudited

NORTH VERNON-FIRE DEPT - 7796200

Net Pension Liability as of June 30, 2024	\$465,758
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,418
- Net Difference Between Projected and Actual Investment	(118,371)
- Change of Assumptions	7,852
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,434
Pension Expense/(Income)	148,398
Contributions	(97,983)
Total Activity in FY 2025	3,748
Net Pension Liability as of June 30, 2025	\$469,506

Supplemental Information

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

\$97,983

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$136,163
2027	48,892
2028	25,692
2029	12,631
2030	31,203
Thereafter	28,188
Total	\$282,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,107,739	\$469,506	(\$44,146)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7797100
 Submission Unit Name: OAKLAND CITY-POLICE DEPT

Wages: \$105,560 Proportionate Share: 0.0000844

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$79,058	\$100,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,097	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,874
Change of Assumptions	16,048	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,619	3,138
Total	\$72,764	\$7,012

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,438
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	740
Total	\$32,178

1977 Fund Net Pension Liability - Unaudited

OAKLAND CITY-POLICE DEPT - 7797100

Net Pension Liability as of June 30, 2024	\$79,058
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,668
- Net Difference Between Projected and Actual Investment	(20,885)
- Change of Assumptions	4,616
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,363
Pension Expense/(Income)	32,178
Contributions	(20,805)
Total Activity in FY 2025	21,135
Net Pension Liability as of June 30, 2025	\$100,193

Supplemental Information

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

\$20,805

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$29,596
2027	10,937
2028	6,347
2029	4,095
2030	7,563
Thereafter	7,214
Total	\$65,752

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$236,392	\$100,193	(\$9,421)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7798100
 Submission Unit Name: PERU-PERU POLICE DEPT

Wages: \$1,811,082 Proportionate Share: 0.0014480

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,884,628	\$1,718,951

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$790,854	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66,460
Change of Assumptions	275,325	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,542	47,366
Total	\$1,070,721	\$113,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$539,368
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,580)
Total	\$527,788

1977 Fund Net Pension Liability - Unaudited

PERU-PERU POLICE DEPT - 7798100

Net Pension Liability as of June 30, 2024	\$1,884,628
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,992
- Net Difference Between Projected and Actual Investment	(471,984)
- Change of Assumptions	2,805
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,114)
Pension Expense/(Income)	527,788
Contributions	(358,164)
Total Activity in FY 2025	(165,677)
Net Pension Liability as of June 30, 2025	\$1,718,951

Supplemental Information

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

\$358,164

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$482,894
2027	162,829
2028	78,892
2029	34,646
2030	105,113
Thereafter	92,521
Total	\$956,895

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,055,642	\$1,718,951	(\$161,626)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7798200
 Submission Unit Name: PERU-FIRE DEPT

Wages: \$1,928,521 Proportionate Share: 0.0015419

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,244,050	\$1,830,421

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$842,139	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	70,769
Change of Assumptions	293,180	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,393	85,729
Total	\$1,157,712	\$156,498

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$574,345
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	(8,604)
Total	\$565,741

1977 Fund Net Pension Liability - Unaudited

PERU-FIRE DEPT - 7798200

Net Pension Liability as of June 30, 2024	\$2,244,050
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,578
- Net Difference Between Projected and Actual Investment	(553,632)
- Change of Assumptions	(31,313)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,485)
Pension Expense/(Income)	565,741
Contributions	(380,518)
Total Activity in FY 2025	(413,629)
Net Pension Liability as of June 30, 2025	\$1,830,421

Supplemental Information

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

\$380,518

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$518,512
2027	177,378
2028	82,425
2029	32,534
2030	105,497
Thereafter	84,868
Total	\$1,001,214

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,318,643	\$1,830,421	(\$172,107)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7799100
 Submission Unit Name: PETERSBURG-POLICE DEPT

Wages: \$240,772 Proportionate Share: 0.0001925

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$199,033	\$228,521

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,138	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,835
Change of Assumptions	36,602	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,285	24
Total	\$158,025	\$8,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,705
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,117
Total	\$74,822

1977 Fund Net Pension Liability - Unaudited

PETERSBURG-POLICE DEPT - 7799100

Net Pension Liability as of June 30, 2024	\$199,033
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,084
- Net Difference Between Projected and Actual Investment	(51,662)
- Change of Assumptions	7,822
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,898
Pension Expense/(Income)	74,822
Contributions	(47,476)
Total Activity in FY 2025	29,488
Net Pension Liability as of June 30, 2025	\$228,521

Supplemental Information

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

\$47,476

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$68,981
2027	26,311
2028	14,220
2029	7,702
2030	16,643
Thereafter	15,309
Total	\$149,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$539,165	\$228,521	(\$21,487)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7800100
 Submission Unit Name: PLAINFIELD-POLICE DEPT

Wages: \$5,811,653 Proportionate Share: 0.0046465

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,972,389	\$5,515,956

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,537,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	213,263
Change of Assumptions	883,494	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,031	70,534
Total	\$3,439,303	\$283,797

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,730,783
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	(9,926)
Total	\$1,720,857

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-POLICE DEPT - 7800100

Net Pension Liability as of June 30, 2024	\$5,972,389
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	465,689
- Net Difference Between Projected and Actual Investment	(1,498,370)
- Change of Assumptions	19,878
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,654)
Pension Expense/(Income)	1,720,857
Contributions	(1,145,833)
Total Activity in FY 2025	(456,433)
Net Pension Liability as of June 30, 2025	\$5,515,956

Supplemental Information

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

\$1,145,833

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,579,894
2027	551,057
2028	271,114
2029	114,486
2030	338,254
Thereafter	300,701
Total	\$3,155,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,014,186	\$5,515,956	(518,642)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7800200
 Submission Unit Name: PLAINFIELD-FIRE DEPT

Wages: \$6,861,420 Proportionate Share: 0.0054858

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,879,152	\$6,512,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,996,179	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	251,784
Change of Assumptions	1,043,080	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,267	36,093
Total	\$4,065,526	\$287,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,043,416
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	(4,801)
Total	\$2,038,615

1977 Fund Net Pension Liability - Unaudited

PLAINFIELD-FIRE DEPT - 7800200

Net Pension Liability as of June 30, 2024	\$6,879,152
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	609,493
- Net Difference Between Projected and Actual Investment	(1,732,004)
- Change of Assumptions	48,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,436
Pension Expense/(Income)	2,038,615
Contributions	(1,352,731)
Total Activity in FY 2025	(366,846)
Net Pension Liability as of June 30, 2025	\$6,512,306

Supplemental Information

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

\$1,352,731

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,872,289
2027	656,709
2028	327,749
2029	145,609
2030	410,332
Thereafter	364,961
Total	\$3,777,649

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,364,946	\$6,512,306	(\$612,324)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7801100
 Submission Unit Name: PLYMOUTH-POLICE DEPT

Wages: \$1,818,379 Proportionate Share: 0.0014538

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,876,798	\$1,725,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$794,022	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66,726
Change of Assumptions	276,428	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,151	12,105
Total	\$1,089,601	\$78,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$541,529
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	1,313
Total	\$542,842

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-POLICE DEPT - 7801100

Net Pension Liability as of June 30, 2024	\$1,876,798
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142,877
- Net Difference Between Projected and Actual Investment	(470,566)
- Change of Assumptions	5,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,617)
Pension Expense/(Income)	542,842
Contributions	(358,539)
Total Activity in FY 2025	(150,962)
Net Pension Liability as of June 30, 2025	\$1,725,836

Supplemental Information

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

\$358,539

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$499,350
2027	177,213
2028	89,752
2029	41,351
2030	109,297
Thereafter	93,807
Total	\$1,010,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,071,887	\$1,725,836	(\$162,273)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7801200
 Submission Unit Name: PLYMOUTH-FIRE DEPT

Wages: \$1,046,432 Proportionate Share: 0.0008366

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,008,427	\$993,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$456,926	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	38,398
Change of Assumptions	159,073	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,552	2,158
Total	\$640,551	\$40,556

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$311,627
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,488
Total	\$315,115

1977 Fund Net Pension Liability - Unaudited

PLYMOUTH-FIRE DEPT - 7801200

Net Pension Liability as of June 30, 2024	\$1,008,427
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,058
- Net Difference Between Projected and Actual Investment	(255,386)
- Change of Assumptions	13,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,063
Pension Expense/(Income)	315,115
Contributions	(206,385)
Total Activity in FY 2025	(15,282)
Net Pension Liability as of June 30, 2025	\$993,145

Supplemental Information

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

\$206,385

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$290,029
2027	104,710
2028	54,581
2029	26,857
2030	65,497
Thereafter	58,321
Total	\$599,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,343,198	\$993,145	(\$93,381)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7802100
 Submission Unit Name: PORTAGE-POLICE DEPT

Wages: \$5,891,066 Proportionate Share: 0.0047100

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,351,638	\$5,591,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,572,460	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	216,177
Change of Assumptions	895,568	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,399	117,268
Total	\$3,492,427	\$333,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,754,437
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,640)
Total	\$1,741,797

1977 Fund Net Pension Liability - Unaudited

PORTAGE-POLICE DEPT - 7802100

Net Pension Liability as of June 30, 2024	\$6,351,638
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	368,793
- Net Difference Between Projected and Actual Investment	(1,582,889)
- Change of Assumptions	(22,888)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,333)
Pension Expense/(Income)	1,741,797
Contributions	(1,161,780)
Total Activity in FY 2025	(760,300)
Net Pension Liability as of June 30, 2025	\$5,591,338

Supplemental Information

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

\$1,161,780

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,600,666
2027	555,562
2028	271,407
2029	111,942
2030	332,844
Thereafter	286,561
Total	\$3,158,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,192,040	\$5,591,338	(\$525,729)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7802200
 Submission Unit Name: PORTAGE-FIRE DEPT

Wages: \$4,844,783 Proportionate Share: 0.0038735

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,107,301	\$4,598,312

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,115,589	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	177,784
Change of Assumptions	736,515	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,238	61,916
Total	\$2,881,342	\$239,700

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,442,847
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	(4,717)
Total	\$1,438,130

1977 Fund Net Pension Liability - Unaudited

PORTAGE-FIRE DEPT - 7802200

Net Pension Liability as of June 30, 2024	\$5,107,301
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	343,638
- Net Difference Between Projected and Actual Investment	(1,276,746)
- Change of Assumptions	(2,008)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,403)
Pension Expense/(Income)	1,438,130
Contributions	(955,600)
Total Activity in FY 2025	(508,989)
Net Pension Liability as of June 30, 2025	\$4,598,312

Supplemental Information

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

\$955,600

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,322,344
2027	463,542
2028	230,936
2029	100,434
2030	281,004
Thereafter	243,382
Total	\$2,641,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,849,123	\$4,598,312	(\$432,359)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7803100
 Submission Unit Name: PORTLAND-POLICE DEPT

Wages: \$711,238 Proportionate Share: 0.0005686

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$717,454	\$674,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310,552	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	26,097
Change of Assumptions	108,115	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,685	1,075
Total	\$423,352	\$27,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,135
Total	\$212,934

1977 Fund Net Pension Liability - Unaudited

PORTLAND-POLICE DEPT - 7803100

Net Pension Liability as of June 30, 2024	\$717,454
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,635
- Net Difference Between Projected and Actual Investment	(180,475)
- Change of Assumptions	4,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(667)
Pension Expense/(Income)	212,934
Contributions	(140,255)
Total Activity in FY 2025	(42,457)
Net Pension Liability as of June 30, 2025	\$674,997

Supplemental Information

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

\$140,255

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$195,682
2027	69,637
2028	34,828
2029	15,940
2030	42,520
Thereafter	37,573
Total	\$396,180

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,592,568	\$674,997	(\$63,467)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7803200
 Submission Unit Name: PORTLAND-FIRE DEPT

Wages: \$462,107 Proportionate Share: 0.0003695

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$480,029	\$438,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$201,810	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,959
Change of Assumptions	70,257	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,166	5,302
Total	\$274,233	\$22,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,636
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(184)
Total	\$137,452

1977 Fund Net Pension Liability - Unaudited

PORTLAND-FIRE DEPT - 7803200

Net Pension Liability as of June 30, 2024	\$480,029
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,266
- Net Difference Between Projected and Actual Investment	(120,249)
- Change of Assumptions	844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,556)
Pension Expense/(Income)	137,452
Contributions	(91,145)
Total Activity in FY 2025	(41,388)
Net Pension Liability as of June 30, 2025	\$438,641

Supplemental Information

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

\$91,145

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$126,172
2027	44,279
2028	21,642
2029	9,495
2030	26,834
Thereafter	23,550
Total	\$251,972

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,034,917	\$438,641	(\$41,244)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7804100
 Submission Unit Name: PRINCETON-POLICE DEPT

Wages: \$822,363 Proportionate Share: 0.0006575

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,007,038	\$780,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$359,107	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	30,178
Change of Assumptions	125,018	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,275	54,383
Total	\$485,400	\$84,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,913
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,776)
Total	\$236,137

1977 Fund Net Pension Liability - Unaudited

PRINCETON-POLICE DEPT - 7804100

Net Pension Liability as of June 30, 2024	\$1,007,038
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,721
- Net Difference Between Projected and Actual Investment	(246,867)
- Change of Assumptions	(20,601)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,723)
Pension Expense/(Income)	236,137
Contributions	(162,173)
Total Activity in FY 2025	(226,506)
Net Pension Liability as of June 30, 2025	\$780,532

Supplemental Information

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

\$162,173

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$215,954
2027	70,090
2028	30,965
2029	9,675
2030	41,285
Thereafter	32,870
Total	\$400,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,841,564	\$780,532	(\$73,390)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7804200
 Submission Unit Name: PRINCETON-FIRE DEPT

Wages: \$561,063 Proportionate Share: 0.0004486

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$701,416	\$532,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,012	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,590
Change of Assumptions	85,298	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,061	46,520
Total	\$333,371	\$67,110

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,100
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,986)
Total	\$160,114

1977 Fund Net Pension Liability - Unaudited

PRINCETON-FIRE DEPT - 7804200

Net Pension Liability as of June 30, 2024	\$701,416
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,660
- Net Difference Between Projected and Actual Investment	(171,517)
- Change of Assumptions	(16,127)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,380)
Pension Expense/(Income)	160,114
Contributions	(110,624)
Total Activity in FY 2025	(168,874)
Net Pension Liability as of June 30, 2025	\$532,542

Supplemental Information

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

\$110,624

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$146,658
2027	47,346
2028	19,400
2029	4,858
2030	26,636
Thereafter	21,363
Total	\$266,261

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,256,465	\$532,542	(\$50,073)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7805100
 Submission Unit Name: RENSSELAER-POLICE DEPT

Wages: \$812,346 Proportionate Share: 0.0006495

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$839,577	\$771,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$354,737	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,810
Change of Assumptions	123,497	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,963	10,779
Total	\$484,197	\$40,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,933
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(226)
Total	\$241,707

1977 Fund Net Pension Liability - Unaudited

RENSSELAER-POLICE DEPT - 7805100

Net Pension Liability as of June 30, 2024	\$839,577
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,450
- Net Difference Between Projected and Actual Investment	(210,466)
- Change of Assumptions	2,093
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,264)
Pension Expense/(Income)	241,707
Contributions	(160,062)
Total Activity in FY 2025	(68,542)
Net Pension Liability as of June 30, 2025	\$771,035

Supplemental Information

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

\$160,062

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$221,959
2027	77,973
2028	38,919
2029	16,390
2030	46,695
Thereafter	41,672
Total	\$443,608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,819,157	\$771,035	(\$72,497)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7806100
 Submission Unit Name: RICHMOND-POLICE DEPT

Wages: \$5,061,476 Proportionate Share: 0.0040467

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,002,733	\$4,803,921

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,210,186	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	185,733
Change of Assumptions	769,447	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,814	21,529
Total	\$3,032,447	\$207,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,507,363
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,561
Total	\$1,509,924

1977 Fund Net Pension Liability - Unaudited

RICHMOND-POLICE DEPT - 7806100

Net Pension Liability as of June 30, 2024	\$5,002,733
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474,514
- Net Difference Between Projected and Actual Investment	(1,262,195)
- Change of Assumptions	46,045
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,015
Pension Expense/(Income)	1,509,924
Contributions	(998,115)
Total Activity in FY 2025	(198,812)
Net Pension Liability as of June 30, 2025	\$4,803,921

Supplemental Information

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

\$998,115

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,387,903
2027	492,183
2028	251,346
2029	115,949
2030	305,311
Thereafter	272,493
Total	\$2,825,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,334,231	\$4,803,921	(\$451,692)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7806200
 Submission Unit Name: RICHMOND-FIRE DEPT

Wages: \$5,267,985 Proportionate Share: 0.0042119

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,032,376	\$5,000,033

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,300,413	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	193,316
Change of Assumptions	800,859	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,421	202,670
Total	\$3,129,693	\$395,986

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,568,899
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,650)
Total	\$1,545,249

1977 Fund Net Pension Liability - Unaudited

RICHMOND-FIRE DEPT - 7806200

Net Pension Liability as of June 30, 2024	\$6,032,376
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207,512
- Net Difference Between Projected and Actual Investment	(1,491,331)
- Change of Assumptions	(71,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(184,206)
Pension Expense/(Income)	1,545,249
Contributions	(1,038,136)
Total Activity in FY 2025	(1,032,343)
Net Pension Liability as of June 30, 2025	\$5,000,033

Supplemental Information

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

\$1,038,136

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,417,554
2027	484,490
2028	228,853
2029	83,425
2030	284,066
Thereafter	235,319
Total	\$2,733,707

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,796,933	\$5,000,033	(\$470,132)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7807100
 Submission Unit Name: RISING SUN-POLICE DEPT

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
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	77,696	18,112
Total	\$77,696	\$18,112

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	11,413
Total	\$11,413

1977 Fund Net Pension Liability - Unaudited

RISING SUN-POLICE DEPT - 7807100

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
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	(11,413)
Pension Expense/(Income)	11,413
Contributions	0
Total Activity in FY 2025	0
Net Pension Liability as of June 30, 2025	\$0

Supplemental Information

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

\$0

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,542
2027	11,495
2028	10,956
2029	11,413
2030	11,237
Thereafter	2,941
Total	\$59,584

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, 2025

Submission Unit #: 7808100
 Submission Unit Name: ROCHESTER-POLICE DEPT

Wages: \$824,656 Proportionate Share: 0.0006593

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$824,296	\$782,669

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$360,090	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	30,260
Change of Assumptions	125,361	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,459	9,669
Total	\$490,910	\$39,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$245,584
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,297)
Total	\$244,287

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-POLICE DEPT - 7808100

Net Pension Liability as of June 30, 2024	\$824,296
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,105
- Net Difference Between Projected and Actual Investment	(207,628)
- Change of Assumptions	6,167
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,780
Pension Expense/(Income)	244,287
Contributions	(162,338)
Total Activity in FY 2025	(41,627)
Net Pension Liability as of June 30, 2025	\$782,669

Supplemental Information

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

\$162,338

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$224,180
2027	78,137
2028	38,919
2029	17,474
2030	48,390
Thereafter	43,881
Total	\$450,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,846,606	\$782,669	(\$73,591)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7808200
 Submission Unit Name: ROCHESTER-FIRE DEPT

Wages: \$745,059 Proportionate Share: 0.0005957

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$706,972	\$707,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325,353	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,341
Change of Assumptions	113,268	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,704	631
Total	\$456,325	\$27,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,341
Total	\$225,234

1977 Fund Net Pension Liability - Unaudited

ROCHESTER-FIRE DEPT - 7808200

Net Pension Liability as of June 30, 2024	\$706,972
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,073
- Net Difference Between Projected and Actual Investment	(179,464)
- Change of Assumptions	11,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,445
Pension Expense/(Income)	225,234
Contributions	(147,131)
Total Activity in FY 2025	196
Net Pension Liability as of June 30, 2025	\$707,168

Supplemental Information

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

\$147,131

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$207,066
2027	75,134
2028	38,666
2029	18,666
2030	46,750
Thereafter	42,071
Total	\$428,353

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,668,471	\$707,168	(\$66,492)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7810100
 Submission Unit Name: RUSHVILLE-POLICE DEPT

Wages: \$746,010 Proportionate Share: 0.0005964

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$817,476	\$707,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325,736	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,373
Change of Assumptions	113,401	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,906	20,618
Total	\$444,043	\$47,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,154
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	(2,478)
Total	\$219,676

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-POLICE DEPT - 7810100

Net Pension Liability as of June 30, 2024	\$817,476
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,117
- Net Difference Between Projected and Actual Investment	(203,273)
- Change of Assumptions	(4,807)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,140)
Pension Expense/(Income)	219,676
Contributions	(147,050)
Total Activity in FY 2025	(109,477)
Net Pension Liability as of June 30, 2025	\$707,999

Supplemental Information

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

\$147,050

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$201,525
2027	69,367
2028	33,923
2029	13,851
2030	41,726
Thereafter	35,660
Total	\$396,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,670,432	\$707,999	(\$66,570)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7810200
 Submission Unit Name: RUSHVILLE-FIRE DEPT

Wages: \$945,222 Proportionate Share: 0.0007557

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$974,076	\$897,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$412,741	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,685
Change of Assumptions	143,690	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,509	5,768
Total	\$568,940	\$40,453

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$281,492
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	1,773
Total	\$283,265

1977 Fund Net Pension Liability - Unaudited

RUSHVILLE-FIRE DEPT - 7810200

Net Pension Liability as of June 30, 2024	\$974,076
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,790
- Net Difference Between Projected and Actual Investment	(244,282)
- Change of Assumptions	2,837
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,211)
Pension Expense/(Income)	283,265
Contributions	(186,368)
Total Activity in FY 2025	(76,969)
Net Pension Liability as of June 30, 2025	\$897,107

Supplemental Information

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

\$186,368

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$260,304
2027	93,026
2028	47,810
2029	22,114
2030	56,437
Thereafter	48,796
Total	\$528,487

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,116,608	\$897,107	(\$84,351)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7811100
 Submission Unit Name: SALEM-POLICE DEPT

Wages: \$632,588 Proportionate Share: 0.0005058

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$594,827	\$600,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$276,253	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,215
Change of Assumptions	96,174	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,525	7,775
Total	\$386,952	\$30,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,406
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,086
Total	\$189,492

1977 Fund Net Pension Liability - Unaudited

SALEM-POLICE DEPT - 7811100

Net Pension Liability as of June 30, 2024	\$594,827
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,881
- Net Difference Between Projected and Actual Investment	(151,207)
- Change of Assumptions	10,161
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,356
Pension Expense/(Income)	189,492
Contributions	(125,064)
Total Activity in FY 2025	5,619
Net Pension Liability as of June 30, 2025	\$600,446

Supplemental Information

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

\$125,064

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$174,190
2027	62,070
2028	31,621
2029	14,366
2030	38,016
Thereafter	35,699
Total	\$355,962

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,416,674	\$600,446	(\$56,457)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7811200
 Submission Unit Name: SALEM-FIRE DEPT

Wages: \$490,973 Proportionate Share: 0.0003925

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$453,761	\$465,945

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,372	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,015
Change of Assumptions	74,631	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,483	2,552
Total	\$300,486	\$20,567

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,203
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	1,304
Total	\$147,507

1977 Fund Net Pension Liability - Unaudited

SALEM-FIRE DEPT - 7811200

Net Pension Liability as of June 30, 2024	\$453,761
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,942
- Net Difference Between Projected and Actual Investment	(115,653)
- Change of Assumptions	9,016
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,119
Pension Expense/(Income)	147,507
Contributions	(96,747)
Total Activity in FY 2025	12,184
Net Pension Liability as of June 30, 2025	\$465,945

Supplemental Information

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

\$96,747

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$135,641
2027	48,688
2028	25,060
2029	11,762
2030	30,530
Thereafter	28,238
Total	\$279,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,099,337	\$465,945	(\$43,811)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7812100
 Submission Unit Name: SCHERERVILLE-POLICE DEPT

Wages: \$3,790,323 Proportionate Share: 0.0030304

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,217,966	\$3,597,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,655,113	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	139,088
Change of Assumptions	576,206	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,175	113,207
Total	\$2,262,494	\$252,295

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,128,799
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,146)
Total	\$1,118,653

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-POLICE DEPT - 7812100

Net Pension Liability as of June 30, 2024	\$4,217,966
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	191,712
- Net Difference Between Projected and Actual Investment	(1,046,688)
- Change of Assumptions	(33,718)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,414)
Pension Expense/(Income)	1,118,653
Contributions	(747,061)
Total Activity in FY 2025	(620,516)
Net Pension Liability as of June 30, 2025	\$3,597,450

Supplemental Information

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

\$747,061

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,026,925
2027	355,301
2028	174,268
2029	68,772
2030	208,495
Thereafter	176,438
Total	\$2,010,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,487,720	\$3,597,450	(\$338,253)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7812200
 Submission Unit Name: SCHERERVILLE-FIRE DEPT

Wages: \$1,516,720 Proportionate Share: 0.0012126

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,622,955	\$1,439,502

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$662,286	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	55,655
Change of Assumptions	230,566	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,426	33,999
Total	\$903,278	\$89,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$451,684
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,142)
Total	\$448,542

1977 Fund Net Pension Liability - Unaudited

SCHERERVILLE-FIRE DEPT - 7812200

Net Pension Liability as of June 30, 2024	\$1,622,955
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,210
- Net Difference Between Projected and Actual Investment	(404,874)
- Change of Assumptions	(4,115)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,272)
Pension Expense/(Income)	448,542
Contributions	(298,944)
Total Activity in FY 2025	(183,453)
Net Pension Liability as of June 30, 2025	\$1,439,502

Supplemental Information

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

\$298,944

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$411,803
2027	143,241
2028	69,614
2029	29,013
2030	85,349
Thereafter	74,604
Total	\$813,624

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,396,320	\$1,439,502	(\$135,350)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7813100
 Submission Unit Name: SCOTTSBURG-POLICE DEPT

Wages: \$1,121,642 Proportionate Share: 0.0008968

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,072,456	\$1,064,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$489,805	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,161
Change of Assumptions	170,519	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,977	1,480
Total	\$685,301	\$42,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$334,051
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	4,278
Total	\$338,329

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-POLICE DEPT - 7813100

Net Pension Liability as of June 30, 2024	\$1,072,456
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,722
- Net Difference Between Projected and Actual Investment	(271,927)
- Change of Assumptions	15,441
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,945
Pension Expense/(Income)	338,329
Contributions	(221,356)
Total Activity in FY 2025	(7,846)
Net Pension Liability as of June 30, 2025	\$1,064,610

Supplemental Information

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

\$221,356

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$311,207
2027	112,630
2028	58,513
2029	27,877
2030	69,794
Thereafter	62,639
Total	\$642,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,511,809	\$1,064,610	(\$100,101)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7813200
 Submission Unit Name: SCOTTSBURG-FIRE DEPT

Wages: \$292,854 Proportionate Share: 0.0002341

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$248,286	\$277,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,858	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,745
Change of Assumptions	44,512	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,245	1,623
Total	\$187,615	\$12,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,687
Total	\$88,887

1977 Fund Net Pension Liability - Unaudited

SCOTTSBURG-FIRE DEPT - 7813200

Net Pension Liability as of June 30, 2024	\$248,286
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,716
- Net Difference Between Projected and Actual Investment	(64,170)
- Change of Assumptions	8,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,607
Pension Expense/(Income)	88,887
Contributions	(58,030)
Total Activity in FY 2025	29,619
Net Pension Liability as of June 30, 2025	\$277,905

Supplemental Information

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

\$58,030

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$82,424
2027	30,600
2028	16,339
2029	8,114
2030	19,468
Thereafter	18,302
Total	\$175,247

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$655,681	\$277,905	(\$26,130)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7814100
 Submission Unit Name: SELLERSBURG-POLICE DEPT

Wages: \$1,580,499 Proportionate Share: 0.0012636

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,430,868	\$1,500,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$690,140	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57,996
Change of Assumptions	240,263	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,709	3,250
Total	\$980,112	\$61,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$470,681
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,108
Total	\$478,789

1977 Fund Net Pension Liability - Unaudited

SELLERSBURG-POLICE DEPT - 7814100

Net Pension Liability as of June 30, 2024	\$1,430,868
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193,708
- Net Difference Between Projected and Actual Investment	(365,883)
- Change of Assumptions	33,357
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,600
Pension Expense/(Income)	478,789
Contributions	(312,393)
Total Activity in FY 2025	69,178
Net Pension Liability as of June 30, 2025	\$1,500,046

Supplemental Information

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

\$312,393

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$440,502
2027	160,532
2028	84,279
2029	40,145
2030	100,328
Thereafter	93,080
Total	\$918,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,539,164	\$1,500,046	(\$141,043)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7815100
 Submission Unit Name: SEYMOUR-POLICE DEPT

Wages: \$3,592,172 Proportionate Share: 0.0028720

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,779,739	\$3,409,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,568,600	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	131,818
Change of Assumptions	546,088	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,993	61,191
Total	\$2,118,681	\$193,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,069,797
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,423)
Total	\$1,058,374

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-POLICE DEPT - 7815100

Net Pension Liability as of June 30, 2024	\$3,779,739
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257,240
- Net Difference Between Projected and Actual Investment	(945,122)
- Change of Assumptions	(467)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,905)
Pension Expense/(Income)	1,058,374
Contributions	(708,449)
Total Activity in FY 2025	(370,329)
Net Pension Liability as of June 30, 2025	\$3,409,410

Supplemental Information

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

\$708,449

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$971,271
2027	334,925
2028	164,116
2029	68,541
2030	206,275
Thereafter	180,544
Total	\$1,925,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,044,064	\$3,409,410	(\$320,572)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7815200
 Submission Unit Name: SEYMOUR-FIRE DEPT

Wages: \$3,497,180 Proportionate Share: 0.0027961

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,671,761	\$3,319,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,527,146	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	128,334
Change of Assumptions	531,656	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,601	45,444
Total	\$2,067,403	\$173,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,041,525
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,301)
Total	\$1,036,224

1977 Fund Net Pension Liability - Unaudited

SEYMOUR-FIRE DEPT - 7815200

Net Pension Liability as of June 30, 2024	\$3,671,761
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	253,248
- Net Difference Between Projected and Actual Investment	(918,404)
- Change of Assumptions	714
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,747)
Pension Expense/(Income)	1,036,224
Contributions	(689,488)
Total Activity in FY 2025	(352,453)
Net Pension Liability as of June 30, 2025	\$3,319,308

Supplemental Information

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

\$689,488

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$951,685
2027	331,176
2028	162,826
2029	69,219
2030	202,436
Thereafter	176,283
Total	\$1,893,625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,831,479	\$3,319,308	(\$312,100)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7816100
 Submission Unit Name: SHELBYVILLE-POLICE DEPT

Wages: \$3,948,501 Proportionate Share: 0.0031569

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,985,213	\$3,747,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,724,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	144,894
Change of Assumptions	600,259	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,572	15,803
Total	\$2,336,035	\$160,697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,175,920
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,705)
Total	\$1,173,215

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-POLICE DEPT - 7816100

Net Pension Liability as of June 30, 2024	\$3,985,213
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	341,555
- Net Difference Between Projected and Actual Investment	(1,002,411)
- Change of Assumptions	23,992
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,251
Pension Expense/(Income)	1,173,215
Contributions	(779,194)
Total Activity in FY 2025	(237,592)
Net Pension Liability as of June 30, 2025	\$3,747,621

Supplemental Information

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

\$779,194

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,078,758
2027	379,199
2028	190,819
2029	84,383
2030	233,682
Thereafter	208,497
Total	\$2,175,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,842,028	\$3,747,621	(\$352,373)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7816200
 Submission Unit Name: SHELBYVILLE-FIRE DEPT

Wages: \$4,970,725 Proportionate Share: 0.0039742

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,248,114	\$4,717,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,170,588	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	182,406
Change of Assumptions	755,662	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,865	78,954
Total	\$2,941,115	\$261,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,480,357
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,466)
Total	\$1,469,891

1977 Fund Net Pension Liability - Unaudited

SHELBYVILLE-FIRE DEPT - 7816200

Net Pension Liability as of June 30, 2024	\$5,248,114
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	349,782
- Net Difference Between Projected and Actual Investment	(1,311,668)
- Change of Assumptions	(3,223)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,117)
Pension Expense/(Income)	1,469,891
Contributions	(979,924)
Total Activity in FY 2025	(530,259)
Net Pension Liability as of June 30, 2025	\$4,717,855

Supplemental Information

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

\$979,924

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,349,475
2027	468,682
2028	230,201
2029	97,883
2030	284,827
Thereafter	248,687
Total	\$2,679,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,131,169	\$4,717,855	(\$443,600)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7817100
 Submission Unit Name: CITY OF SOUTH BEND-POLICE DEPT

Wages: \$20,639,227 Proportionate Share: 0.0165014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$21,633,759	\$19,589,152

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,012,568	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	757,373
Change of Assumptions	3,137,608	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,452	261,884
Total	\$12,255,628	\$1,019,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,146,637
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,618)
Total	\$6,121,019

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTH BEND-POLICE DEPT - 7817100

Net Pension Liability as of June 30, 2024	\$21,633,759
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,506,849
- Net Difference Between Projected and Actual Investment	(5,412,412)
- Change of Assumptions	9,336
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(202,123)
Pension Expense/(Income)	6,121,019
Contributions	(4,067,276)
Total Activity in FY 2025	(2,044,607)
Net Pension Liability as of June 30, 2025	\$19,589,152

Supplemental Information

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

\$4,067,276

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,620,665
2027	1,963,714
2028	980,333
2029	424,806
2030	1,202,563
Thereafter	1,044,290
Total	\$11,236,371

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,218,075	\$19,589,152	(\$1,841,884)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7817200
 Submission Unit Name: SOUTH BEND-FIRE DEPT

Wages: \$18,529,965 Proportionate Share: 0.0148150

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,267,839	\$17,587,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,091,507	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	679,971
Change of Assumptions	2,816,952	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,269	181,291
Total	\$10,993,728	\$861,262

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,518,467
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,543)
Total	\$5,505,924

1977 Fund Net Pension Liability - Unaudited

SOUTH BEND-FIRE DEPT - 7817200

Net Pension Liability as of June 30, 2024	\$19,267,839
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,406,631
- Net Difference Between Projected and Actual Investment	(4,825,924)
- Change of Assumptions	30,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(143,344)
Pension Expense/(Income)	5,505,924
Contributions	(3,654,729)
Total Activity in FY 2025	(1,680,647)
Net Pension Liability as of June 30, 2025	\$17,587,192

Supplemental Information

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

\$3,654,729

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,055,996
2027	1,772,596
2028	886,934
2029	390,388
2030	1,083,004
Thereafter	943,548
Total	\$10,132,466

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,494,709	\$17,587,192	(\$1,653,648)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7819100
 Submission Unit Name: SPEEDWAY-POLICE DEPT

Wages: \$2,835,430 Proportionate Share: 0.0022670

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,137,806	\$2,691,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,238,167	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	104,050
Change of Assumptions	431,052	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,379	75,955
Total	\$1,684,598	\$180,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$844,439
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,886)
Total	\$835,553

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-POLICE DEPT - 7819100

Net Pension Liability as of June 30, 2024	\$3,137,806
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149,522
- Net Difference Between Projected and Actual Investment	(779,227)
- Change of Assumptions	(22,679)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,239)
Pension Expense/(Income)	835,553
Contributions	(558,534)
Total Activity in FY 2025	(446,604)
Net Pension Liability as of June 30, 2025	\$2,691,202

Supplemental Information

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

\$558,534

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$767,573
2027	265,114
2028	128,793
2029	52,071
2030	157,575
Thereafter	133,467
Total	\$1,504,593

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,349,545	\$2,691,202	(\$253,042)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7819200
 Submission Unit Name: SPEEDWAY-FIRE DEPT

Wages: \$2,858,181 Proportionate Share: 0.0022852

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,168,242	\$2,712,808

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,248,107	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	104,885
Change of Assumptions	434,512	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,736	74,634
Total	\$1,692,355	\$179,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$851,218
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	(10,040)
Total	\$841,178

1977 Fund Net Pension Liability - Unaudited

SPEEDWAY-FIRE DEPT - 7819200

Net Pension Liability as of June 30, 2024	\$3,168,242
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,902
- Net Difference Between Projected and Actual Investment	(786,611)
- Change of Assumptions	(23,620)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,977)
Pension Expense/(Income)	841,178
Contributions	(563,306)
Total Activity in FY 2025	(455,434)
Net Pension Liability as of June 30, 2025	\$2,712,808

Supplemental Information

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

\$563,306

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$772,641
2027	266,174
2028	129,078
2029	51,688
2030	159,181
Thereafter	134,074
Total	\$1,512,836

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,400,520	\$2,712,808	(\$255,074)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7820100
 Submission Unit Name: SULLIVAN-POLICE DEPT

Wages: \$213,231 Proportionate Share: 0.0001705

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$210,273	\$202,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$93,122	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,826
Change of Assumptions	32,419	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,337	4,966
Total	\$127,878	\$12,792

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,510
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,152)
Total	\$62,358

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-POLICE DEPT - 7820100

Net Pension Liability as of June 30, 2024	\$210,273
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,169
- Net Difference Between Projected and Actual Investment	(53,071)
- Change of Assumptions	2,013
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,630
Pension Expense/(Income)	62,358
Contributions	(41,968)
Total Activity in FY 2025	(7,869)
Net Pension Liability as of June 30, 2025	\$202,404

Supplemental Information

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

\$41,968

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$57,320
2027	19,521
2028	9,996
2029	4,419
2030	12,378
Thereafter	11,452
Total	\$115,086

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$477,546	\$202,404	(\$19,031)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7820200
 Submission Unit Name: SULLIVAN-FIRE DEPT

Wages: \$94,769 Proportionate Share: 0.0000758

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$122,628	\$89,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,400	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,479
Change of Assumptions	14,413	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,358	7,469
Total	\$59,171	\$10,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,235
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	(386)
Total	\$27,849

1977 Fund Net Pension Liability - Unaudited

SULLIVAN-FIRE DEPT - 7820200

Net Pension Liability as of June 30, 2024	\$122,628
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,145)
- Net Difference Between Projected and Actual Investment	(29,865)
- Change of Assumptions	(3,319)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,598)
Pension Expense/(Income)	27,849
Contributions	(18,566)
Total Activity in FY 2025	(32,644)
Net Pension Liability as of June 30, 2025	\$89,984

Supplemental Information

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

\$18,566

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$25,555
2027	8,669
2028	4,261
2029	1,473
2030	4,859
Thereafter	3,406
Total	\$48,223

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$212,305	\$89,984	(\$8,461)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7821100
 Submission Unit Name: TELL CITY-POLICE DEPT

Wages: \$922,345 Proportionate Share: 0.0007374

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,026,613	\$875,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$402,746	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33,845
Change of Assumptions	140,211	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,211	26,576
Total	\$554,168	\$60,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$274,676
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,159)
Total	\$272,517

1977 Fund Net Pension Liability - Unaudited

TELL CITY-POLICE DEPT - 7821100

Net Pension Liability as of June 30, 2024	\$1,026,613
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,568
- Net Difference Between Projected and Actual Investment	(254,746)
- Change of Assumptions	(8,239)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,346)
Pension Expense/(Income)	272,517
Contributions	(181,984)
Total Activity in FY 2025	(151,230)
Net Pension Liability as of June 30, 2025	\$875,383

Supplemental Information

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

\$181,984

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$250,115
2027	86,841
2028	42,472
2029	18,006
2030	52,922
Thereafter	43,391
Total	\$493,747

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,065,353	\$875,383	(\$82,308)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7822100
 Submission Unit Name: TERRE HAUTE-POLICE DEPT

Wages: \$10,054,661 Proportionate Share: 0.0080389

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,619,236	\$9,543,144

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,390,605	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	368,965
Change of Assumptions	1,528,532	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,444	175,045
Total	\$5,933,581	\$544,010

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,994,425
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,071)
Total	\$2,968,354

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-POLICE DEPT - 7822100

Net Pension Liability as of June 30, 2024	\$10,619,236
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	706,317
- Net Difference Between Projected and Actual Investment	(2,653,957)
- Change of Assumptions	(7,024)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,678)
Pension Expense/(Income)	2,968,354
Contributions	(1,982,104)
Total Activity in FY 2025	(1,076,092)
Net Pension Liability as of June 30, 2025	\$9,543,144

Supplemental Information

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

\$1,982,104

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,725,984
2027	944,098
2028	458,763
2029	188,429
2030	570,599
Thereafter	501,698
Total	\$5,389,571

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,515,816	\$9,543,144	(\$897,301)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7822200
 Submission Unit Name: TERRE HAUTE-FIRE DEPT

Wages: \$10,903,716 Proportionate Share: 0.0087177

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,539,259	\$10,348,962

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,761,345	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	400,121
Change of Assumptions	1,657,600	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,128	209,993
Total	\$6,431,073	\$610,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,247,272
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,929)
Total	\$3,210,343

1977 Fund Net Pension Liability - Unaudited

TERRE HAUTE-FIRE DEPT - 7822200

Net Pension Liability as of June 30, 2024	\$11,539,259
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	757,860
- Net Difference Between Projected and Actual Investment	(2,883,079)
- Change of Assumptions	(10,993)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119,665)
Pension Expense/(Income)	3,210,343
Contributions	(2,144,763)
Total Activity in FY 2025	(1,190,297)
Net Pension Liability as of June 30, 2025	\$10,348,962

Supplemental Information

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

\$2,144,763

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,947,985
2027	1,015,205
2028	493,933
2029	204,520
2030	617,993
Thereafter	541,323
Total	\$5,820,959

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,417,038	\$10,348,962	(\$973,068)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7823100
 Submission Unit Name: TIPTON-POLICE DEPT

Wages: \$855,849 Proportionate Share: 0.0006843

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$751,174	\$812,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$373,744	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,408
Change of Assumptions	130,114	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,484	5,707
Total	\$533,342	\$37,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$254,896
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,141
Total	\$258,037

1977 Fund Net Pension Liability - Unaudited

TIPTON-POLICE DEPT - 7823100

Net Pension Liability as of June 30, 2024	\$751,174
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,128
- Net Difference Between Projected and Actual Investment	(193,042)
- Change of Assumptions	21,493
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,051
Pension Expense/(Income)	258,037
Contributions	(168,494)
Total Activity in FY 2025	61,173
Net Pension Liability as of June 30, 2025	\$812,347

Supplemental Information

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

\$168,494

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$237,345
2027	85,759
2028	44,531
2029	22,190
2030	54,846
Thereafter	51,556
Total	\$496,227

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,916,627	\$812,347	(\$76,381)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7823200
 Submission Unit Name: TIPTON-FIRE DEPT

Wages: \$1,005,951 Proportionate Share: 0.0008043

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$987,842	\$954,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$439,284	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,915
Change of Assumptions	152,931	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,798	5,451
Total	\$603,013	\$42,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$299,595
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	465
Total	\$300,060

1977 Fund Net Pension Liability - Unaudited

TIPTON-FIRE DEPT - 7823200

Net Pension Liability as of June 30, 2024	\$987,842
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,557
- Net Difference Between Projected and Actual Investment	(249,474)
- Change of Assumptions	10,087
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,872
Pension Expense/(Income)	300,060
Contributions	(198,143)
Total Activity in FY 2025	(33,041)
Net Pension Liability as of June 30, 2025	\$954,801

Supplemental Information

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

\$198,143

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$275,726
2027	97,490
2028	49,197
2029	22,434
2030	61,027
Thereafter	54,773
Total	\$560,647

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,252,730	\$954,801	(\$89,776)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7824100
 Submission Unit Name: UNION CITY-POLICE DEPT

Wages: \$324,089 Proportionate Share: 0.0002591

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$357,527	\$307,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,513	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,892
Change of Assumptions	49,266	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,655	10,742
Total	\$193,434	\$22,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$96,513
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,613)
Total	\$94,900

1977 Fund Net Pension Liability - Unaudited

UNION CITY-POLICE DEPT - 7824100

Net Pension Liability as of June 30, 2024	\$357,527
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,471
- Net Difference Between Projected and Actual Investment	(88,823)
- Change of Assumptions	(2,433)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,045)
Pension Expense/(Income)	94,900
Contributions	(64,014)
Total Activity in FY 2025	(49,944)
Net Pension Liability as of June 30, 2025	\$307,583

Supplemental Information

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

\$64,014

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$86,918
2027	29,668
2028	14,720
2029	6,112
2030	18,098
Thereafter	15,284
Total	\$170,800

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$725,702	\$307,583	(\$28,921)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7824200
 Submission Unit Name: UNION CITY-FIRE DEPT

Wages: \$369,318 Proportionate Share: 0.0002953

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$334,290	\$350,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$161,284	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,554
Change of Assumptions	56,149	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,847	6,571
Total	\$228,280	\$20,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,997
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	402
Total	\$110,399

1977 Fund Net Pension Liability - Unaudited

UNION CITY-FIRE DEPT - 7824200

Net Pension Liability as of June 30, 2024	\$334,290
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,304
- Net Difference Between Projected and Actual Investment	(85,485)
- Change of Assumptions	7,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,572
Pension Expense/(Income)	110,399
Contributions	(72,333)
Total Activity in FY 2025	16,267
Net Pension Liability as of June 30, 2025	\$350,557

Supplemental Information

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

\$72,333

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$101,393
2027	35,956
2028	18,415
2029	8,378
2030	22,468
Thereafter	21,545
Total	\$208,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$827,093	\$350,557	(\$32,961)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7825100
 Submission Unit Name: VALPARAISO-POLICE DEPT

Wages: \$4,859,369 Proportionate Share: 0.0038852

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,856,994	\$4,612,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,121,979	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	178,321
Change of Assumptions	738,739	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,217	5,440
Total	\$2,905,935	\$183,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,447,205
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,847
Total	\$1,456,052

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-POLICE DEPT - 7825100

Net Pension Liability as of June 30, 2024	\$4,856,994
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	436,871
- Net Difference Between Projected and Actual Investment	(1,223,424)
- Change of Assumptions	36,411
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,083
Pension Expense/(Income)	1,456,052
Contributions	(958,786)
Total Activity in FY 2025	(244,793)
Net Pension Liability as of June 30, 2025	\$4,612,201

Supplemental Information

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

\$958,786

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,336,859
2027	475,985
2028	242,908
2029	113,196
2030	293,838
Thereafter	259,388
Total	\$2,722,174

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,881,893	\$4,612,201	(\$433,665)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7825200
 Submission Unit Name: VALPARAISO-FIRE DEPT

Wages: \$5,862,204 Proportionate Share: 0.0046869

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,955,213	\$5,563,916

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,559,844	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	215,117
Change of Assumptions	891,176	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,115	9,460
Total	\$3,491,135	\$224,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,745,832
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	8,920
Total	\$1,754,752

1977 Fund Net Pension Liability - Unaudited

VALPARAISO-FIRE DEPT - 7825200

Net Pension Liability as of June 30, 2024	\$5,955,213
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	493,714
- Net Difference Between Projected and Actual Investment	(1,496,529)
- Change of Assumptions	30,044
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,735)
Pension Expense/(Income)	1,754,752
Contributions	(1,156,543)
Total Activity in FY 2025	(391,297)
Net Pension Liability as of June 30, 2025	\$5,563,916

Supplemental Information

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

\$1,156,543

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,612,469
2027	573,526
2028	290,915
2029	131,272
2030	351,210
Thereafter	307,166
Total	\$3,266,558

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,127,341	\$5,563,916	(523,151)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7826100
 Submission Unit Name: VINCENNES-POLICE DEPT

Wages: \$2,526,187 Proportionate Share: 0.0020197

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,306,059	\$2,397,628

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,103,099	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	92,699
Change of Assumptions	384,030	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,833	15,369
Total	\$1,566,962	\$108,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$752,322
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	10,003
Total	\$762,325

1977 Fund Net Pension Liability - Unaudited

VINCENNES-POLICE DEPT - 7826100

Net Pension Liability as of June 30, 2024	\$2,306,059
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	303,024
- Net Difference Between Projected and Actual Investment	(588,905)
- Change of Assumptions	50,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,933
Pension Expense/(Income)	762,325
Contributions	(498,378)
Total Activity in FY 2025	91,569
Net Pension Liability as of June 30, 2025	\$2,397,628

Supplemental Information

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

\$498,378

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$700,875
2027	253,307
2028	132,140
2029	65,251
2030	159,502
Thereafter	147,819
Total	\$1,458,894

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,656,893	\$2,397,628	(\$225,439)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7826200
 Submission Unit Name: VINCENNES-FIRE DEPT

Wages: \$2,561,582 Proportionate Share: 0.0020480

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,359,858	\$2,431,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,118,556	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	93,998
Change of Assumptions	389,411	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,649	5,666
Total	\$1,587,616	\$99,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$762,863
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,482
Total	\$776,345

1977 Fund Net Pension Liability - Unaudited

VINCENNES-FIRE DEPT - 7826200

Net Pension Liability as of June 30, 2024	\$2,359,858
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299,816
- Net Difference Between Projected and Actual Investment	(601,780)
- Change of Assumptions	48,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,460
Pension Expense/(Income)	776,345
Contributions	(505,648)
Total Activity in FY 2025	71,365
Net Pension Liability as of June 30, 2025	\$2,431,223

Supplemental Information

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

\$505,648

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$714,225
2027	260,320
2028	136,674
2029	66,612
2030	161,476
Thereafter	148,645
Total	\$1,487,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,736,157	\$2,431,223	(\$228,597)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7827100
 Submission Unit Name: WABASH-POLICE DEPT

Wages: \$2,024,846 Proportionate Share: 0.0016189

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,949,920	\$1,921,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$884,194	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	74,303
Change of Assumptions	307,821	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,040	4,300
Total	\$1,226,055	\$78,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$603,027
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,043
Total	\$607,070

1977 Fund Net Pension Liability - Unaudited

WABASH-POLICE DEPT - 7827100

Net Pension Liability as of June 30, 2024	\$1,949,920
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	207,679
- Net Difference Between Projected and Actual Investment	(493,877)
- Change of Assumptions	25,860
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,701
Pension Expense/(Income)	607,070
Contributions	(400,523)
Total Activity in FY 2025	(28,090)
Net Pension Liability as of June 30, 2025	\$1,921,830

Supplemental Information

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

\$400,523

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$558,049
2027	199,360
2028	102,952
2029	49,214
2030	125,301
Thereafter	112,576
Total	\$1,147,452

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,534,309	\$1,921,830	(\$180,701)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7827200
 Submission Unit Name: WABASH-FIRE DEPT

Wages: \$2,249,320 Proportionate Share: 0.0017984

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,276,886	\$2,134,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$982,232	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	82,542
Change of Assumptions	341,951	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,346	3,152
Total	\$1,334,529	\$85,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$669,889
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,628
Total	\$671,517

1977 Fund Net Pension Liability - Unaudited

WABASH-FIRE DEPT - 7827200

Net Pension Liability as of June 30, 2024	\$2,276,886
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	192,279
- Net Difference Between Projected and Actual Investment	(572,470)
- Change of Assumptions	12,710
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,277)
Pension Expense/(Income)	671,517
Contributions	(444,727)
Total Activity in FY 2025	(141,968)
Net Pension Liability as of June 30, 2025	\$2,134,918

Supplemental Information

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

\$444,727

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$617,082
2027	218,413
2028	110,424
2029	50,090
2030	134,330
Thereafter	118,496
Total	\$1,248,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,037,063	\$2,134,918	(\$200,737)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7828100
 Submission Unit Name: WARSAW-POLICE DEPT

Wages: \$3,109,779 Proportionate Share: 0.0024863

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,242,248	\$2,951,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,357,942	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	114,115
Change of Assumptions	472,750	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,988	62,285
Total	\$1,833,680	\$176,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$926,127
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,621)
Total	\$913,506

1977 Fund Net Pension Liability - Unaudited

WARSAW-POLICE DEPT - 7828100

Net Pension Liability as of June 30, 2024	\$3,242,248
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	233,061
- Net Difference Between Projected and Actual Investment	(811,765)
- Change of Assumptions	3,917
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,427)
Pension Expense/(Income)	913,506
Contributions	(614,002)
Total Activity in FY 2025	(290,710)
Net Pension Liability as of June 30, 2025	\$2,951,538

Supplemental Information

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

\$614,002

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$838,186
2027	287,433
2028	138,900
2029	57,516
2030	177,310
Thereafter	157,935
Total	\$1,657,280

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,963,773	\$2,951,538	(\$277,520)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7828200
 Submission Unit Name: WARSAW-FIRE DEPT

Wages: \$2,900,101 Proportionate Share: 0.0023187

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,884,468	\$2,752,577

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,266,404	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	106,423
Change of Assumptions	440,882	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,876	17,459
Total	\$1,727,162	\$123,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$863,697
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	598
Total	\$864,295

1977 Fund Net Pension Liability - Unaudited

WARSAW-FIRE DEPT - 7828200

Net Pension Liability as of June 30, 2024	\$2,884,468
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	265,653
- Net Difference Between Projected and Actual Investment	(727,088)
- Change of Assumptions	23,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,778
Pension Expense/(Income)	864,295
Contributions	(572,313)
Total Activity in FY 2025	(131,891)
Net Pension Liability as of June 30, 2025	\$2,752,577

Supplemental Information

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

\$572,313

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$793,851
2027	280,245
2028	140,707
2029	62,079
2030	171,344
Thereafter	155,054
Total	\$1,603,280

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,494,349	\$2,752,577	(\$258,813)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7829100
 Submission Unit Name: WASHINGTON-POLICE DEPT

Wages: \$1,246,221 Proportionate Share: 0.0009964

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,188,391	\$1,182,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	45,732
Change of Assumptions	189,457	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,780	8
Total	\$761,441	\$45,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,151
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	5,268
Total	\$376,419

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-POLICE DEPT - 7829100

Net Pension Liability as of June 30, 2024	\$1,188,391
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,898
- Net Difference Between Projected and Actual Investment	(301,444)
- Change of Assumptions	17,614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,154
Pension Expense/(Income)	376,419
Contributions	(246,185)
Total Activity in FY 2025	(5,544)
Net Pension Liability as of June 30, 2025	\$1,182,847

Supplemental Information

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

\$246,185

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$346,186
2027	125,342
2028	65,129
2029	31,372
2030	77,761
Thereafter	69,911
Total	\$715,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,790,775	\$1,182,847	(\$111,218)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7829200
 Submission Unit Name: WASHINGTON-FIRE DEPT

Wages: \$1,021,298 Proportionate Share: 0.0008165

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,003,881	\$969,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$445,948	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,475
Change of Assumptions	155,251	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,468	1,925
Total	\$611,667	\$39,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$304,140
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,421
Total	\$305,561

1977 Fund Net Pension Liability - Unaudited

WASHINGTON-FIRE DEPT - 7829200

Net Pension Liability as of June 30, 2024	\$1,003,881
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,657
- Net Difference Between Projected and Actual Investment	(253,485)
- Change of Assumptions	10,088
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,355
Pension Expense/(Income)	305,561
Contributions	(201,773)
Total Activity in FY 2025	(34,597)
Net Pension Liability as of June 30, 2025	\$969,284

Supplemental Information

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

\$201,773

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$280,834
2027	99,895
2028	51,003
2029	23,410
2030	61,657
Thereafter	55,468
Total	\$572,267

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,286,900	\$969,284	(\$91,138)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7830100
 Submission Unit Name: WEST LAFAYETTE-POLICE DEPT

Wages: \$3,823,454 Proportionate Share: 0.0030569

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,636,778	\$3,628,909

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,669,587	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	140,304
Change of Assumptions	581,245	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,444	28,631
Total	\$2,324,276	\$168,935

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,138,670
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,675
Total	\$1,143,345

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-POLICE DEPT - 7830100

Net Pension Liability as of June 30, 2024	\$3,636,778
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	407,826
- Net Difference Between Projected and Actual Investment	(922,847)
- Change of Assumptions	55,362
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,417
Pension Expense/(Income)	1,143,345
Contributions	(753,972)
Total Activity in FY 2025	(7,869)
Net Pension Liability as of June 30, 2025	\$3,628,909

Supplemental Information

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

\$753,972

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,050,870
2027	373,327
2028	192,213
2029	90,763
2030	233,636
Thereafter	214,532
Total	\$2,155,341

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,561,942	\$3,628,909	(\$341,211)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7830200
 Submission Unit Name: WEST LAFAYETTE-FIRE DEPT

Wages: \$4,100,018 Proportionate Share: 0.0032780

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,209,125	\$3,891,381

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,790,345	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	150,452
Change of Assumptions	623,285	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,435	40,902
Total	\$2,419,065	\$191,354

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,221,028
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	(6,070)
Total	\$1,214,958

1977 Fund Net Pension Liability - Unaudited

WEST LAFAYETTE-FIRE DEPT - 7830200

Net Pension Liability as of June 30, 2024	\$4,209,125
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	330,011
- Net Difference Between Projected and Actual Investment	(1,056,150)
- Change of Assumptions	14,640
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,783)
Pension Expense/(Income)	1,214,958
Contributions	(808,420)
Total Activity in FY 2025	(317,744)
Net Pension Liability as of June 30, 2025	\$3,891,381

Supplemental Information

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

\$808,420

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,115,466
2027	388,988
2028	192,177
2029	81,523
2030	237,715
Thereafter	211,842
Total	\$2,227,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,181,212	\$3,891,381	(\$365,890)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7831100
 Submission Unit Name: WHITING-WHITING POLICE DEPT

Wages: \$1,072,523 Proportionate Share: 0.0008575

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,182,960	\$1,017,956

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$468,341	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	39,357
Change of Assumptions	163,047	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,631	30,774
Total	\$652,019	\$70,131

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,412
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(522)
Total	\$318,890

1977 Fund Net Pension Liability - Unaudited

WHITING-WHITING POLICE DEPT - 7831100

Net Pension Liability as of June 30, 2024	\$1,182,960
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,919
- Net Difference Between Projected and Actual Investment	(293,900)
- Change of Assumptions	(8,011)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,922)
Pension Expense/(Income)	318,890
Contributions	(211,980)
Total Activity in FY 2025	(165,004)
Net Pension Liability as of June 30, 2025	\$1,017,956

Supplemental Information

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

\$211,980

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$292,168
2027	101,995
2028	50,876
2029	23,164
2030	62,599
Thereafter	51,086
Total	\$581,888

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,401,736	\$1,017,956	(\$95,714)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7831200
 Submission Unit Name: WHITING-FIRE DEPT

Wages: \$1,246,040 Proportionate Share: 0.0009962

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,184,097	\$1,182,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,094	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	45,723
Change of Assumptions	189,419	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,869	4,581
Total	\$762,382	\$50,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,076
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	3,898
Total	\$374,974

1977 Fund Net Pension Liability - Unaudited

WHITING-FIRE DEPT - 7831200

Net Pension Liability as of June 30, 2024	\$1,184,097
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,278
- Net Difference Between Projected and Actual Investment	(300,511)
- Change of Assumptions	18,197
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,357
Pension Expense/(Income)	374,974
Contributions	(245,782)
Total Activity in FY 2025	(1,487)
Net Pension Liability as of June 30, 2025	\$1,182,610

Supplemental Information

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

\$245,782

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$344,265
2027	123,420
2028	65,225
2029	31,407
2030	77,650
Thereafter	70,111
Total	\$712,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,790,215	\$1,182,610	(\$111,196)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7832100
 Submission Unit Name: WINCHESTER-POLICE DEPT

Wages: \$576,063 Proportionate Share: 0.0004606

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$533,955	\$546,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$251,566	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,140
Change of Assumptions	87,579	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,845	1,765
Total	\$361,990	\$22,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$171,570
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,002
Total	\$175,572

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-POLICE DEPT - 7832100

Net Pension Liability as of June 30, 2024	\$533,955
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,313
- Net Difference Between Projected and Actual Investment	(136,034)
- Change of Assumptions	10,368
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,173
Pension Expense/(Income)	175,572
Contributions	(113,559)
Total Activity in FY 2025	12,833
Net Pension Liability as of June 30, 2025	\$546,788

Supplemental Information

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

\$113,559

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$161,522
2027	59,372
2028	31,312
2029	16,067
2030	37,633
Thereafter	33,179
Total	\$339,085

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,290,075	\$546,788	(\$51,412)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7832200
 Submission Unit Name: WINCHESTER-FIRE DEPT

Wages: \$482,700 Proportionate Share: 0.0003859

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$421,809	\$458,110

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$210,767	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,712
Change of Assumptions	73,376	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,292	4,573
Total	\$304,435	\$22,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$143,745
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,909
Total	\$145,654

1977 Fund Net Pension Liability - Unaudited

WINCHESTER-FIRE DEPT - 7832200

Net Pension Liability as of June 30, 2024	\$421,809
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,423
- Net Difference Between Projected and Actual Investment	(108,475)
- Change of Assumptions	12,382
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,373
Pension Expense/(Income)	145,654
Contributions	(95,056)
Total Activity in FY 2025	36,301
Net Pension Liability as of June 30, 2025	\$458,110

Supplemental Information

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

\$95,056

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$133,740
2027	48,166
2028	25,525
2029	13,548
2030	31,811
Thereafter	29,360
Total	\$282,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,080,851	\$458,110	(\$43,074)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7834100
 Submission Unit Name: ST. JOHN-POLICE DEPT

Wages: \$2,388,884 Proportionate Share: 0.0019100

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,614,333	\$2,267,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,043,184	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	87,664
Change of Assumptions	363,171	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,420	57,213
Total	\$1,424,775	\$144,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$711,459
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,472)
Total	\$707,987

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-POLICE DEPT - 7834100

Net Pension Liability as of June 30, 2024	\$2,614,333
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	136,155
- Net Difference Between Projected and Actual Investment	(650,202)
- Change of Assumptions	(14,865)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,359)
Pension Expense/(Income)	707,987
Contributions	(470,649)
Total Activity in FY 2025	(346,933)
Net Pension Liability as of June 30, 2025	\$2,267,400

Supplemental Information

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

\$470,649

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$649,650
2027	226,549
2028	110,947
2029	44,002
2030	134,400
Thereafter	114,350
Total	\$1,279,898

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,349,638	\$2,267,400	(\$213,194)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7834200
 Submission Unit Name: ST. JOHN-FIRE DEPT

Wages: \$1,134,343 Proportionate Share: 0.0009069

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,166,290	\$1,076,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$495,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,624
Change of Assumptions	172,440	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,661	30,384
Total	\$677,422	\$72,008

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,813
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	(7,623)
Total	\$330,190

1977 Fund Net Pension Liability - Unaudited

ST. JOHN-FIRE DEPT - 7834200

Net Pension Liability as of June 30, 2024	\$1,166,290
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	90,683
- Net Difference Between Projected and Actual Investment	(292,580)
- Change of Assumptions	3,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,956
Pension Expense/(Income)	330,190
Contributions	(223,732)
Total Activity in FY 2025	(89,690)
Net Pension Liability as of June 30, 2025	\$1,076,600

Supplemental Information

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

\$223,732

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$302,687
2027	104,208
2028	53,210
2029	20,968
2030	65,660
Thereafter	58,681
Total	\$605,414

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,540,098	\$1,076,600	(\$101,228)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7835100
 Submission Unit Name: CICERO-POLICE DEPT

Wages: \$655,166 Proportionate Share: 0.0005238

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$674,768	\$621,814

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$286,084	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,041
Change of Assumptions	99,596	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,124	3,373
Total	\$396,804	\$27,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,111
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,779
Total	\$197,890

1977 Fund Net Pension Liability - Unaudited

CICERO-POLICE DEPT - 7835100

Net Pension Liability as of June 30, 2024	\$674,768
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,977
- Net Difference Between Projected and Actual Investment	(169,234)
- Change of Assumptions	2,023
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,621)
Pension Expense/(Income)	197,890
Contributions	(128,989)
Total Activity in FY 2025	(52,954)
Net Pension Liability as of June 30, 2025	\$621,814

Supplemental Information

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

\$128,989

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$182,038
2027	65,891
2028	33,543
2029	15,077
2030	39,037
Thereafter	33,804
Total	\$369,390

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,467,089	\$621,814	(\$58,466)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7835200
 Submission Unit Name: CICERO-FIRE DEPT

Wages: \$759,071 Proportionate Share: 0.0006069

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$739,555	\$720,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$331,470	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,855
Change of Assumptions	115,397	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,207	6,148
Total	\$457,074	\$34,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$226,065
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	939
Total	\$227,004

1977 Fund Net Pension Liability - Unaudited

CICERO-FIRE DEPT - 7835200

Net Pension Liability as of June 30, 2024	\$739,555
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,885
- Net Difference Between Projected and Actual Investment	(186,989)
- Change of Assumptions	8,456
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,207
Pension Expense/(Income)	227,004
Contributions	(149,654)
Total Activity in FY 2025	(19,091)
Net Pension Liability as of June 30, 2025	\$720,464

Supplemental Information

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

\$149,654

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$208,734
2027	74,151
2028	37,233
2029	16,236
2030	45,200
Thereafter	41,517
Total	\$423,071

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,699,841	\$720,464	(\$67,742)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7836200

Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT

Wages: \$12,515,683

Proportionate Share: 0.0100065

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,586,297	\$11,878,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,465,249	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	459,273
Change of Assumptions	1,902,655	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,627	289,556
Total	\$7,393,531	\$748,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,727,340
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	(38,689)
Total	\$3,688,651

1977 Fund Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY-FIRE DEPT - 7836200

Net Pension Liability as of June 30, 2024	\$13,586,297
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	751,555
- Net Difference Between Projected and Actual Investment	(3,382,701)
- Change of Assumptions	(61,943)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(235,179)
Pension Expense/(Income)	3,688,651
Contributions	(2,467,757)
Total Activity in FY 2025	(1,707,374)
Net Pension Liability as of June 30, 2025	\$11,878,923

Supplemental Information

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

\$2,467,757

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,386,773
2027	1,168,784
2028	562,379
2029	224,234
2030	699,683
Thereafter	602,849
Total	\$6,644,702

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,026,784	\$11,878,923	(\$1,116,924)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7837200

Submission Unit Name: WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT

Wages: \$459,417

Proportionate Share: 0.0003673

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$399,203	\$436,029

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,608	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,858
Change of Assumptions	69,839	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,950	1,271
Total	\$298,397	\$18,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,816
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,607
Total	\$141,423

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MORGAN COUNTY-FIRE DEPT - 7837200

Net Pension Liability as of June 30, 2024	\$399,203
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,107
- Net Difference Between Projected and Actual Investment	(102,756)
- Change of Assumptions	12,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,525
Pension Expense/(Income)	141,423
Contributions	(90,586)
Total Activity in FY 2025	36,826
Net Pension Liability as of June 30, 2025	\$436,029

Supplemental Information

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

\$90,586

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$130,305
2027	48,963
2028	27,403
2029	14,615
2030	30,838
Thereafter	28,144
Total	\$280,268

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,028,755	\$436,029	(\$40,998)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7839100

Submission Unit Name: TOWN OF NEW CHICAGO-POLICE DEPARTMENT

Wages: \$0

Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$0

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$0	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0
Change of Assumptions	0	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4	0
Total	\$4	\$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	(43)
Total	(\$43)

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO-POLICE DEPARTMENT - 7839100

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
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	43
Pension Expense/(Income)	(43)
Contributions	0
Total Activity in FY 2025	0
Net Pension Liability as of June 30, 2025	\$0

Supplemental Information

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

\$0

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$4

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, 2025

Submission Unit #: 7840100
 Submission Unit Name: AUSTIN-POLICE DEPT

Wages: \$516,402 Proportionate Share: 0.0004129

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$517,663	\$490,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,514	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,951
Change of Assumptions	78,510	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,380	2,145
Total	\$310,404	\$21,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$153,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,448
Total	\$155,250

1977 Fund Net Pension Liability - Unaudited

AUSTIN-POLICE DEPT - 7840100

Net Pension Liability as of June 30, 2024	\$517,663
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,913
- Net Difference Between Projected and Actual Investment	(130,339)
- Change of Assumptions	3,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(193)
Pension Expense/(Income)	155,250
Contributions	(101,788)
Total Activity in FY 2025	(27,501)
Net Pension Liability as of June 30, 2025	\$490,162

Supplemental Information

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

\$101,788

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$142,666
2027	51,280
2028	26,093
2029	11,331
2030	30,565
Thereafter	27,373
Total	\$289,308

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,156,474	\$490,162	(\$46,088)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7841200

Submission Unit Name: PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT

Wages: \$1,235,225

Proportionate Share: 0.0009876

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$795,249	\$1,172,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$539,397	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	45,328
Change of Assumptions	187,784	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,927	3,471
Total	\$856,108	\$48,799

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$367,873
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,369
Total	\$387,242

1977 Fund Net Pension Liability - Unaudited

PATOKA TOWNSHIP - GIBSON COUNTY-FIRE DEPARTMENT - 7841200

Net Pension Liability as of June 30, 2024	\$795,249
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	263,489
- Net Difference Between Projected and Actual Investment	(216,446)
- Change of Assumptions	72,790
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,551
Pension Expense/(Income)	387,242
Contributions	(243,475)
Total Activity in FY 2025	377,151
Net Pension Liability as of June 30, 2025	\$1,172,400

Supplemental Information

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

\$243,475

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$357,312
2027	138,475
2028	79,273
2029	46,986
2030	93,351
Thereafter	91,912
Total	\$807,309

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,766,127	\$1,172,400	(\$110,236)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7843200

Submission Unit Name: PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT

Wages: \$5,900,233

Proportionate Share: 0.0047173

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,575,240	\$5,600,004

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,576,447	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	216,512
Change of Assumptions	896,956	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	411,415	88,786
Total	\$3,884,818	\$305,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,757,156
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,944
Total	\$1,806,100

1977 Fund Net Pension Liability - Unaudited

PERRY CLEAR CREEK-FIRE PROTECTION DISTRICT - 7843200

Net Pension Liability as of June 30, 2024	\$4,575,240
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	989,091
- Net Difference Between Projected and Actual Investment	(1,200,988)
- Change of Assumptions	235,369
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	360,237
Pension Expense/(Income)	1,806,100
Contributions	(1,165,045)
Total Activity in FY 2025	1,024,764
Net Pension Liability as of June 30, 2025	\$5,600,004

Supplemental Information

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

\$1,165,045

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,663,392
2027	618,321
2028	334,200
2029	164,666
2030	406,920
Thereafter	392,021
Total	\$3,579,520

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,212,487	\$5,600,004	(\$526,544)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7844200

Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY-FIRE

Wages: \$677,129

Proportionate Share: 0.0005414

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$705,836	\$642,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$295,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,849
Change of Assumptions	102,943	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,279	11,813
Total	\$401,918	\$36,662

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,667
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	(2,327)
Total	\$199,340

1977 Fund Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY-FIRE - 7844200

Net Pension Liability as of June 30, 2024	\$705,836
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,810
- Net Difference Between Projected and Actual Investment	(176,727)
- Change of Assumptions	878
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,291)
Pension Expense/(Income)	199,340
Contributions	(133,139)
Total Activity in FY 2025	(63,129)
Net Pension Liability as of June 30, 2025	\$642,707

Supplemental Information

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

\$133,139

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$183,081
2027	63,109
2028	31,530
2029	13,830
2030	39,466
Thereafter	34,240
Total	\$365,256

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,516,384	\$642,707	(\$60,431)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7845100
 Submission Unit Name: PORTER-POLICE

Wages: \$849,826 Proportionate Share: 0.0006795

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$961,195	\$806,648

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$371,122	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,187
Change of Assumptions	129,201	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,887	30,677
Total	\$507,210	\$61,864

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,108
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,589)
Total	\$249,519

1977 Fund Net Pension Liability - Unaudited

PORTER-POLICE - 7845100

Net Pension Liability as of June 30, 2024	\$961,195
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,641
- Net Difference Between Projected and Actual Investment	(238,012)
- Change of Assumptions	(9,789)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,410)
Pension Expense/(Income)	249,519
Contributions	(167,496)
Total Activity in FY 2025	(154,547)
Net Pension Liability as of June 30, 2025	\$806,648

Supplemental Information

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

\$167,496

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$228,642
2027	78,194
2028	37,717
2029	15,359
2030	46,747
Thereafter	38,687
Total	\$445,346

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,903,183	\$806,648	(\$75,846)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7846100
 Submission Unit Name: MOORESVILLE-POLICE DEPARTMENT

Wages: \$1,294,453 Proportionate Share: 0.0010349

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,392,854	\$1,228,551

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$565,231	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	47,499
Change of Assumptions	196,778	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,853	28,974
Total	\$775,862	\$76,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$385,492
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	(1,716)
Total	\$383,776

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-POLICE DEPARTMENT - 7846100

Net Pension Liability as of June 30, 2024	\$1,392,854
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,988
- Net Difference Between Projected and Actual Investment	(347,206)
- Change of Assumptions	(4,631)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,700)
Pension Expense/(Income)	383,776
Contributions	(255,530)
Total Activity in FY 2025	(164,303)
Net Pension Liability as of June 30, 2025	\$1,228,551

Supplemental Information

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

\$255,530

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$352,411
2027	122,850
2028	60,016
2029	25,274
2030	75,426
Thereafter	63,412
Total	\$699,389

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,898,608	\$1,228,551	(\$115,515)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7846200
 Submission Unit Name: MOORESVILLE-FIRE DEPARTMENT

Wages: \$777,476 Proportionate Share: 0.0006216

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$883,400	\$737,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$339,499	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,530
Change of Assumptions	118,192	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,097	29,659
Total	\$462,788	\$58,189

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$231,541
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,050)
Total	\$228,491

1977 Fund Net Pension Liability - Unaudited

MOORESVILLE-FIRE DEPARTMENT - 7846200

Net Pension Liability as of June 30, 2024	\$883,400
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,008
- Net Difference Between Projected and Actual Investment	(218,615)
- Change of Assumptions	(9,548)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,287)
Pension Expense/(Income)	228,491
Contributions	(153,535)
Total Activity in FY 2025	(145,486)
Net Pension Liability as of June 30, 2025	\$737,914

Supplemental Information

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

\$153,535

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$209,599
2027	71,621
2028	32,889
2029	12,563
2030	42,612
Thereafter	35,315
Total	\$404,599

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,741,013	\$737,914	(\$69,383)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7847200

Submission Unit Name: VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT

Wages: \$951,141

Proportionate Share: 0.0007605

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$850,059	\$902,805

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$415,362	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,905
Change of Assumptions	144,603	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,950	902
Total	\$593,915	\$35,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,280
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,052
Total	\$289,332

1977 Fund Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-FIRE PROTECTION DISTRICT - 7847200

Net Pension Liability as of June 30, 2024	\$850,059
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,438
- Net Difference Between Projected and Actual Investment	(217,816)
- Change of Assumptions	21,683
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,823
Pension Expense/(Income)	289,332
Contributions	(187,714)
Total Activity in FY 2025	52,746
Net Pension Liability as of June 30, 2025	\$902,805

Supplemental Information

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

\$187,714

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$266,216
2027	97,568
2028	51,428
2029	25,086
2030	61,108
Thereafter	56,702
Total	\$558,108

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,130,052	\$902,805	(\$84,887)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7849200
 Submission Unit Name: BUCK CREEK TOWNSHIP-FIRE DEPARTMENT

Wages: \$2,325,837 Proportionate Share: 0.0018595

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,822,620	\$2,207,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,015,603	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	85,346
Change of Assumptions	353,569	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,111	6,842
Total	\$1,526,283	\$92,188

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$692,649
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	24,939
Total	\$717,588

1977 Fund Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP-FIRE DEPARTMENT - 7849200

Net Pension Liability as of June 30, 2024	\$1,822,620
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383,255
- Net Difference Between Projected and Actual Investment	(477,528)
- Change of Assumptions	90,015
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,456
Pension Expense/(Income)	717,588
Contributions	(458,955)
Total Activity in FY 2025	384,831
Net Pension Liability as of June 30, 2025	\$2,207,451

Supplemental Information

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

\$458,955

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$660,358
2027	248,367
2028	135,651
2029	74,252
2030	161,482
Thereafter	153,985
Total	\$1,434,095

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,208,195	\$2,207,451	(\$207,557)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7850100
 Submission Unit Name: FISHERS-POLICE DEPARTMENT

Wages: \$11,096,684 Proportionate Share: 0.0088720

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,130,963	\$10,532,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,845,619	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	407,203
Change of Assumptions	1,686,939	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,176	605
Total	\$6,608,734	\$407,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,304,748
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	19,529
Total	\$3,324,277

1977 Fund Net Pension Liability - Unaudited

FISHERS-POLICE DEPARTMENT - 7850100

Net Pension Liability as of June 30, 2024	\$11,130,963
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	983,790
- Net Difference Between Projected and Actual Investment	(2,802,306)
- Change of Assumptions	77,386
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,488
Pension Expense/(Income)	3,324,277
Contributions	(2,189,464)
Total Activity in FY 2025	(598,829)
Net Pension Liability as of June 30, 2025	\$10,532,134

Supplemental Information

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

\$2,189,464

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,052,697
2027	1,086,935
2028	551,510
2029	251,681
2030	667,860
Thereafter	590,243
Total	\$6,200,926

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,849,211	\$10,532,134	(990,291)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7850200
 Submission Unit Name: FISHERS-FIRE DEPARTMENT

Wages: \$13,035,284 Proportionate Share: 0.0104219

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,317,804	\$12,372,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,692,128	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	478,339
Change of Assumptions	1,981,640	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,234	97,004
Total	\$7,711,002	\$575,343

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,882,073
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,373)
Total	\$3,872,700

1977 Fund Net Pension Liability - Unaudited

FISHERS-FIRE DEPARTMENT - 7850200

Net Pension Liability as of June 30, 2024	\$13,317,804
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,071,586
- Net Difference Between Projected and Actual Investment	(3,343,995)
- Change of Assumptions	55,866
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,249)
Pension Expense/(Income)	3,872,700
Contributions	(2,574,659)
Total Activity in FY 2025	(945,751)
Net Pension Liability as of June 30, 2025	\$12,372,053

Supplemental Information

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

\$2,574,659

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,555,627
2027	1,247,062
2028	621,914
2029	270,873
2030	761,665
Thereafter	678,518
Total	\$7,135,659

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,190,260	\$12,372,053	(\$1,163,291)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7851200

Submission Unit Name: WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO)

Wages: \$7,469,539

Proportionate Share: 0.0059720

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,568,823	\$7,089,484

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,261,727	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	274,100
Change of Assumptions	1,135,527	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,252	44,894
Total	\$4,467,506	\$318,994

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,224,521
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	7,356
Total	\$2,231,877

1977 Fund Net Pension Liability - Unaudited

WHITE RIVER TWP FIRE PROTECTION DIST(JOHNSON CO) - 7851200

Net Pension Liability as of June 30, 2024	\$7,568,823
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	635,764
- Net Difference Between Projected and Actual Investment	(1,902,720)
- Change of Assumptions	41,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,737)
Pension Expense/(Income)	2,231,877
Contributions	(1,472,587)
Total Activity in FY 2025	(479,339)
Net Pension Liability as of June 30, 2025	\$7,089,484

Supplemental Information

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

\$1,472,587

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,050,049
2027	727,240
2028	365,337
2029	161,686
2030	449,648
Thereafter	394,552
Total	\$4,148,512

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,726,723	\$7,089,484	(\$666,594)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7852200
 Submission Unit Name: WAYNE TOWNSHIP-FIRE

Wages: \$12,127,075 Proportionate Share: 0.0096958

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,362,258	\$11,510,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,295,554	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	445,013
Change of Assumptions	1,843,578	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,501	348,107
Total	\$7,198,633	\$793,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,611,607
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	(33,818)
Total	\$3,577,789

1977 Fund Net Pension Liability - Unaudited

WAYNE TOWNSHIP-FIRE - 7852200

Net Pension Liability as of June 30, 2024	\$13,362,258
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	659,589
- Net Difference Between Projected and Actual Investment	(3,320,234)
- Change of Assumptions	(88,624)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(289,040)
Pension Expense/(Income)	3,577,789
Contributions	(2,391,654)
Total Activity in FY 2025	(1,852,174)
Net Pension Liability as of June 30, 2025	\$11,510,084

Supplemental Information

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

\$2,391,654

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,282,439
2027	1,133,267
2028	545,538
2029	207,385
2030	665,641
Thereafter	571,243
Total	\$6,405,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,156,557	\$11,510,084	(\$1,082,244)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7853100
 Submission Unit Name: ARGOS-POLICE

Wages: \$313,835 Proportionate Share: 0.0002509

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$337,700	\$297,849

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,034	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,516
Change of Assumptions	47,707	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,540	6,479
Total	\$190,281	\$17,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,458
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	539
Total	\$93,997

1977 Fund Net Pension Liability - Unaudited

ARGOS-POLICE - 7853100

Net Pension Liability as of June 30, 2024	\$337,700
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,871
- Net Difference Between Projected and Actual Investment	(84,181)
- Change of Assumptions	(1,125)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,682)
Pension Expense/(Income)	93,997
Contributions	(61,731)
Total Activity in FY 2025	(39,851)
Net Pension Liability as of June 30, 2025	\$297,849

Supplemental Information

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

\$61,731

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$86,412
2027	30,804
2028	14,876
2029	6,678
2030	18,212
Thereafter	15,304
Total	\$172,286

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$702,735	\$297,849	(\$28,005)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7854100
 Submission Unit Name: TOWN OF OSSIAN-POLICE

Wages: \$227,349 Proportionate Share: 0.0001818

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$138,161	\$215,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,294	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,344
Change of Assumptions	34,568	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,589	2,449
Total	\$161,451	\$10,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,545
Total	\$71,264

1977 Fund Net Pension Liability - Unaudited

TOWN OF OSSIAN-POLICE - 7854100

Net Pension Liability as of June 30, 2024	\$138,161
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,360
- Net Difference Between Projected and Actual Investment	(38,073)
- Change of Assumptions	14,590
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,325
Pension Expense/(Income)	71,264
Contributions	(44,808)
Total Activity in FY 2025	77,658
Net Pension Liability as of June 30, 2025	\$215,819

Supplemental Information

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

\$44,808

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$65,699
2027	25,403
2028	15,206
2029	9,178
2030	17,785
Thereafter	17,387
Total	\$150,658

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$509,196	\$215,819	(\$20,292)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7855100
 Submission Unit Name: WESTFIELD POLICE DEPARTMENT

Wages: \$5,505,808 Proportionate Share: 0.0044020

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,852,195	\$5,225,705

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,404,240	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	202,041
Change of Assumptions	837,005	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,139	28,857
Total	\$3,475,384	\$230,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,639,709
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,618
Total	\$1,676,327

1977 Fund Net Pension Liability - Unaudited

WESTFIELD POLICE DEPARTMENT - 7855100

Net Pension Liability as of June 30, 2024	\$4,852,195
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	720,797
- Net Difference Between Projected and Actual Investment	(1,246,111)
- Change of Assumptions	135,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,957
Pension Expense/(Income)	1,676,327
Contributions	(1,087,831)
Total Activity in FY 2025	373,510
Net Pension Liability as of June 30, 2025	\$5,225,705

Supplemental Information

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

\$1,087,831

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,542,652
2027	568,072
2028	299,940
2029	144,572
2030	356,538
Thereafter	332,712
Total	\$3,244,486

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,329,376	\$5,225,705	(\$491,351)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7855200
 Submission Unit Name: WESTFIELD FIRE DEPARTMENT

Wages: \$8,370,749 Proportionate Share: 0.0066926

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,950,724	\$7,944,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,655,297	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	307,174
Change of Assumptions	1,272,544	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,481	42,728
Total	\$5,105,322	\$349,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,492,939
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,646
Total	\$2,512,585

1977 Fund Net Pension Liability - Unaudited

WESTFIELD FIRE DEPARTMENT - 7855200

Net Pension Liability as of June 30, 2024	\$7,950,724
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	896,835
- Net Difference Between Projected and Actual Investment	(2,017,969)
- Change of Assumptions	122,858
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,931
Pension Expense/(Income)	2,512,585
Contributions	(1,652,040)
Total Activity in FY 2025	(5,800)
Net Pension Liability as of June 30, 2025	\$7,944,924

Supplemental Information

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

\$1,652,040

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,310,857
2027	827,700
2028	424,336
2029	199,232
2030	520,477
Thereafter	472,818
Total	\$4,755,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,745,021	\$7,944,924	(\$747,027)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7856200

Submission Unit Name: SUGAR CREEK TOWNSHIP FIRE DEPARTMENT

Wages: \$4,463,534

Proportionate Share: 0.0035687

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,436,321	\$4,236,477

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,949,116	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	163,794
Change of Assumptions	678,559	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,437	7,250
Total	\$2,684,112	\$171,044

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,329,312
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,336
Total	\$1,340,648

1977 Fund Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP FIRE DEPARTMENT - 7856200

Net Pension Liability as of June 30, 2024	\$4,436,321
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	409,958
- Net Difference Between Projected and Actual Investment	(1,118,378)
- Change of Assumptions	37,060
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,755
Pension Expense/(Income)	1,340,648
Contributions	(879,887)
Total Activity in FY 2025	(199,844)
Net Pension Liability as of June 30, 2025	\$4,236,477

Supplemental Information

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

\$879,887

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,232,607
2027	442,441
2028	223,779
2029	102,079
2030	271,961
Thereafter	240,201
Total	\$2,513,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,995,421	\$4,236,477	(\$398,338)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7857100
 Submission Unit Name: TOWN OF BARGERSVILLE POLICE

Wages: \$1,320,863 Proportionate Share: 0.0010561

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,213,522	\$1,253,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$576,810	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,472
Change of Assumptions	200,809	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,762	9,071
Total	\$817,381	\$57,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$393,389
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	4,469
Total	\$397,858

1977 Fund Net Pension Liability - Unaudited

TOWN OF BARGERSVILLE POLICE - 7857100

Net Pension Liability as of June 30, 2024	\$1,213,522
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155,785
- Net Difference Between Projected and Actual Investment	(309,591)
- Change of Assumptions	25,331
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,120
Pension Expense/(Income)	397,858
Contributions	(260,307)
Total Activity in FY 2025	40,196
Net Pension Liability as of June 30, 2025	\$1,253,718

Supplemental Information

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

\$260,307

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$365,917
2027	132,038
2028	68,855
2029	32,686
2030	83,417
Thereafter	76,925
Total	\$759,838

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,957,986	\$1,253,718	(\$117,882)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7858100
 Submission Unit Name: AVON POLICE DEPARTMENT

Wages: \$3,095,400 Proportionate Share: 0.0024748

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,108,254	\$2,937,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,351,661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	113,587
Change of Assumptions	470,563	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,998	12,439
Total	\$1,849,222	\$126,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$921,843
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,770
Total	\$925,613

1977 Fund Net Pension Liability - Unaudited

AVON POLICE DEPARTMENT - 7858100

Net Pension Liability as of June 30, 2024	\$3,108,254
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	273,269
- Net Difference Between Projected and Actual Investment	(782,405)
- Change of Assumptions	21,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,827
Pension Expense/(Income)	925,613
Contributions	(610,777)
Total Activity in FY 2025	(170,368)
Net Pension Liability as of June 30, 2025	\$2,937,886

Supplemental Information

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

\$610,777

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$850,743
2027	302,531
2028	153,083
2029	66,981
2030	185,133
Thereafter	164,725
Total	\$1,723,196

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,931,563	\$2,937,886	(\$276,237)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7859100
 Submission Unit Name: PITTSBORO POLICE DEPT

Wages: \$608,730 Proportionate Share: 0.0004867

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$761,025	\$577,772

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$265,821	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	22,338
Change of Assumptions	92,542	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,299	40,290
Total	\$367,662	\$62,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,292
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	(4,819)
Total	\$176,473

1977 Fund Net Pension Liability - Unaudited

PITTSBORO POLICE DEPT - 7859100

Net Pension Liability as of June 30, 2024	\$761,025
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,788
- Net Difference Between Projected and Actual Investment	(186,091)
- Change of Assumptions	(17,504)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,091)
Pension Expense/(Income)	176,473
Contributions	(119,828)
Total Activity in FY 2025	(183,253)
Net Pension Liability as of June 30, 2025	\$577,772

Supplemental Information

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

\$119,828

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$161,580
2027	53,849
2028	25,302
2029	8,713
2030	31,794
Thereafter	23,796
Total	\$305,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,363,178	\$577,772	(\$54,325)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7859200
 Submission Unit Name: MIDDLE TOWNSHIP-PITTSBORO

Wages: \$1,673,017 Proportionate Share: 0.0013376

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,565,872	\$1,587,893

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$730,557	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	61,392
Change of Assumptions	254,334	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,383	19,663
Total	\$1,029,274	\$81,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$498,245
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	3,736
Total	\$501,981

1977 Fund Net Pension Liability - Unaudited

MIDDLE TOWNSHIP-PITTSBORO - 7859200

Net Pension Liability as of June 30, 2024	\$1,565,872
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	187,286
- Net Difference Between Projected and Actual Investment	(398,328)
- Change of Assumptions	27,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,836
Pension Expense/(Income)	501,981
Contributions	(328,661)
Total Activity in FY 2025	22,021
Net Pension Liability as of June 30, 2025	\$1,587,893

Supplemental Information

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

\$328,661

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$461,456
2027	165,120
2028	83,445
2029	38,953
2030	103,603
Thereafter	95,642
Total	\$948,219

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,746,427	\$1,587,893	(\$149,303)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7860200
 Submission Unit Name: DECATUR TOWNSHIP FIRE

Wages: \$5,800,649 Proportionate Share: 0.0046377

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,225,853	\$5,505,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,532,972	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	212,859
Change of Assumptions	881,821	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,972	125,269
Total	\$3,431,765	\$338,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,727,506
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,963)
Total	\$1,707,543

1977 Fund Net Pension Liability - Unaudited

DECATUR TOWNSHIP FIRE - 7860200

Net Pension Liability as of June 30, 2024	\$6,225,853
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	372,945
- Net Difference Between Projected and Actual Investment	(1,552,506)
- Change of Assumptions	(18,446)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,176)
Pension Expense/(Income)	1,707,543
Contributions	(1,143,704)
Total Activity in FY 2025	(720,344)
Net Pension Liability as of June 30, 2025	\$5,505,509

Supplemental Information

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

\$1,143,704

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,567,321
2027	539,564
2028	261,106
2029	109,058
2030	331,733
Thereafter	284,855
Total	\$3,093,637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,989,538	\$5,505,509	(\$517,659)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7861100
 Submission Unit Name: JONESBORO POLICE

Wages: \$52,595 Proportionate Share: 0.0000421

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$75,395	\$49,978

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,994	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,932
Change of Assumptions	8,005	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,820	6,384
Total	\$32,819	\$8,316

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,682
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(659)
Total	\$15,023

1977 Fund Net Pension Liability - Unaudited

JONESBORO POLICE - 7861100

Net Pension Liability as of June 30, 2024	\$75,395
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,164)
- Net Difference Between Projected and Actual Investment	(18,155)
- Change of Assumptions	(2,898)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,793)
Pension Expense/(Income)	15,023
Contributions	(10,430)
Total Activity in FY 2025	(25,417)
Net Pension Liability as of June 30, 2025	\$49,978

Supplemental Information

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

\$10,430

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,881
2027	4,472
2028	1,826
2029	548
2030	2,279
Thereafter	1,497
Total	\$24,503

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$117,916	\$49,978	(\$4,699)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7862200
 Submission Unit Name: BARGERSVILLE FIRE PROTECTION DISTRICT

Wages: \$4,097,560 Proportionate Share: 0.0032761

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,044,569	\$3,889,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,789,307	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	150,365
Change of Assumptions	622,924	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,026	34,990
Total	\$2,471,257	\$185,355

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,220,321
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,158
Total	\$1,223,479

1977 Fund Net Pension Liability - Unaudited

BARGERSVILLE FIRE PROTECTION DISTRICT - 7862200

Net Pension Liability as of June 30, 2024	\$4,044,569
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	386,065
- Net Difference Between Projected and Actual Investment	(1,020,654)
- Change of Assumptions	38,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,925
Pension Expense/(Income)	1,223,479
Contributions	(808,331)
Total Activity in FY 2025	(155,443)
Net Pension Liability as of June 30, 2025	\$3,889,126

Supplemental Information

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

\$808,331

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,124,579
2027	398,885
2028	201,749
2029	89,749
2030	248,196
Thereafter	222,744
Total	\$2,285,902

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,175,890	\$3,889,126	(\$365,678)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7863100
 Submission Unit Name: WOODBURN POLICE

Wages: \$48,654 Proportionate Share: 0.0000389

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$64,787	\$46,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,246	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,785
Change of Assumptions	7,397	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239	13,274
Total	\$28,882	\$15,059

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,490
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,609)
Total	\$11,881

1977 Fund Net Pension Liability - Unaudited

WOODBURN POLICE - 7863100

Net Pension Liability as of June 30, 2024	\$64,787
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,231)
- Net Difference Between Projected and Actual Investment	(15,725)
- Change of Assumptions	(1,971)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,571)
Pension Expense/(Income)	11,881
Contributions	(4,991)
Total Activity in FY 2025	(18,608)
Net Pension Liability as of June 30, 2025	\$46,179

Supplemental Information

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

\$4,991

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,667
2027	2,031
2028	(401)
2029	(783)
2030	1,584
Thereafter	725
Total	\$13,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,953	\$46,179	(\$4,342)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7864100
 Submission Unit Name: ZIONSVILLE POLICE DEPARTMENT

Wages: \$3,082,575 Proportionate Share: 0.0024646

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,081,480	\$2,925,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,346,090	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	113,119
Change of Assumptions	468,624	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,403	14,302
Total	\$1,846,117	\$127,421

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$918,043
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,663
Total	\$921,706

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE POLICE DEPARTMENT - 7864100

Net Pension Liability as of June 30, 2024	\$3,081,480
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	276,987
- Net Difference Between Projected and Actual Investment	(776,176)
- Change of Assumptions	23,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,386
Pension Expense/(Income)	921,706
Contributions	(607,643)
Total Activity in FY 2025	(155,702)
Net Pension Liability as of June 30, 2025	\$2,925,778

Supplemental Information

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

\$607,643

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$846,878
2027	301,396
2028	151,802
2029	68,044
2030	185,592
Thereafter	164,984
Total	\$1,718,696

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,902,994	\$2,925,778	(\$275,098)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7864200
 Submission Unit Name: ZIONSVILLE FIRE DEPARTMENT

Wages: \$7,395,018 Proportionate Share: 0.0059125

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,282,144	\$7,018,851

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,229,229	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	271,369
Change of Assumptions	1,124,214	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,759	25,324
Total	\$4,440,202	\$296,693

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,202,358
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,126
Total	\$2,213,484

1977 Fund Net Pension Liability - Unaudited

ZIONSVILLE FIRE DEPARTMENT - 7864200

Net Pension Liability as of June 30, 2024	\$7,282,144
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	702,727
- Net Difference Between Projected and Actual Investment	(1,838,303)
- Change of Assumptions	71,206
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,135
Pension Expense/(Income)	2,213,484
Contributions	(1,459,542)
Total Activity in FY 2025	(263,293)
Net Pension Liability as of June 30, 2025	\$7,018,851

Supplemental Information

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

\$1,459,542

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,033,740
2027	723,570
2028	368,095
2029	169,193
2030	447,145
Thereafter	401,766
Total	\$4,143,509

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,560,072	\$7,018,851	(\$659,952)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7865100
 Submission Unit Name: DANVILLE POLICE DEPT

Wages: \$1,416,745 Proportionate Share: 0.0011327

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,298,768	\$1,344,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$618,647	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	51,988
Change of Assumptions	215,374	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,359	6,892
Total	\$878,380	\$58,880

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$421,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,854
Total	\$427,776

1977 Fund Net Pension Liability - Unaudited

DANVILLE POLICE DEPT - 7865100

Net Pension Liability as of June 30, 2024	\$1,298,768
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	168,046
- Net Difference Between Projected and Actual Investment	(331,450)
- Change of Assumptions	27,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,692
Pension Expense/(Income)	427,776
Contributions	(279,750)
Total Activity in FY 2025	45,884
Net Pension Liability as of June 30, 2025	\$1,344,652

Supplemental Information

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

\$279,750

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$393,389
2027	142,603
2028	74,420
2029	36,164
2030	90,150
Thereafter	82,774
Total	\$819,500

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,172,532	\$1,344,652	(\$126,432)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7865200
 Submission Unit Name: DANVILLE FIRE DEPARTMENT

Wages: \$1,263,272 Proportionate Share: 0.0010100

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,101,377	\$1,198,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551,632	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	46,356
Change of Assumptions	192,043	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,677	12,958
Total	\$803,352	\$59,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$376,217
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,852
Total	\$382,069

1977 Fund Net Pension Liability - Unaudited

DANVILLE FIRE DEPARTMENT - 7865200

Net Pension Liability as of June 30, 2024	\$1,101,377
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169,515
- Net Difference Between Projected and Actual Investment	(283,344)
- Change of Assumptions	32,782
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,232
Pension Expense/(Income)	382,069
Contributions	(249,639)
Total Activity in FY 2025	97,615
Net Pension Liability as of June 30, 2025	\$1,198,992

Supplemental Information

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

\$249,639

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$351,027
2027	127,529
2028	69,028
2029	36,030
2030	83,618
Thereafter	76,806
Total	\$744,038

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,828,866	\$1,198,992	(\$112,736)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7866100
 Submission Unit Name: TRAFALGAR POLICE

Wages: \$263,168 Proportionate Share: 0.0002104

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$246,518	\$249,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,914	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,657
Change of Assumptions	40,006	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,792	3,520
Total	\$160,712	\$13,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,372
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20
Total	\$78,392

1977 Fund Net Pension Liability - Unaudited

TRAFALGAR POLICE - 7866100

Net Pension Liability as of June 30, 2024	\$246,518
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,386
- Net Difference Between Projected and Actual Investment	(62,702)
- Change of Assumptions	4,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,678
Pension Expense/(Income)	78,392
Contributions	(51,861)
Total Activity in FY 2025	3,252
Net Pension Liability as of June 30, 2025	\$249,770

Supplemental Information

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

\$51,861

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$72,012
2027	25,342
2028	12,912
2029	5,957
2030	16,297
Thereafter	15,015
Total	\$147,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$589,300	\$249,770	(\$23,485)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7867100
 Submission Unit Name: WHITESTOWN POLICE

Wages: \$2,948,729 Proportionate Share: 0.0023576

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,555,987	\$2,798,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,287,650	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	108,208
Change of Assumptions	448,279	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,792	45,334
Total	\$1,891,721	\$153,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$878,187
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,108
Total	\$900,295

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN POLICE - 7867100

Net Pension Liability as of June 30, 2024	\$2,555,987
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	400,864
- Net Difference Between Projected and Actual Investment	(658,192)
- Change of Assumptions	78,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,481
Pension Expense/(Income)	900,295
Contributions	(582,359)
Total Activity in FY 2025	242,769
Net Pension Liability as of June 30, 2025	\$2,798,756

Supplemental Information

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

\$582,359

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$827,990
2027	306,629
2028	150,440
2029	79,213
2030	193,193
Thereafter	180,714
Total	\$1,738,179

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,603,302	\$2,798,756	(\$263,155)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7867200
 Submission Unit Name: WHITESTOWN FIRE DEPT

Wages: \$4,201,257 Proportionate Share: 0.0033590

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,205,589	\$3,987,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,834,585	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	154,170
Change of Assumptions	638,687	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,242	97,079
Total	\$2,567,514	\$251,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,251,200
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,459
Total	\$1,260,659

1977 Fund Net Pension Liability - Unaudited

WHITESTOWN FIRE DEPT - 7867200

Net Pension Liability as of June 30, 2024	\$4,205,589
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	375,478
- Net Difference Between Projected and Actual Investment	(1,059,107)
- Change of Assumptions	30,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,469
Pension Expense/(Income)	1,260,659
Contributions	(829,103)
Total Activity in FY 2025	(218,051)
Net Pension Liability as of June 30, 2025	\$3,987,538

Supplemental Information

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

\$829,103

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,157,163
2027	415,364
2028	184,268
2029	87,739
2030	247,935
Thereafter	223,796
Total	\$2,316,265

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,408,081	\$3,987,538	(\$374,931)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7868200
 Submission Unit Name: CENTER TWP FIRE DEPT BOONE COUNTY

Wages: \$303,050 Proportionate Share: 0.0002423

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$331,385	\$287,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,337	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,121
Change of Assumptions	46,071	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,273	12,677
Total	\$185,681	\$23,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,255
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,166)
Total	\$89,089

1977 Fund Net Pension Liability - Unaudited

CENTER TWP FIRE DEPT BOONE COUNTY - 7868200

Net Pension Liability as of June 30, 2024	\$331,385
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,365
- Net Difference Between Projected and Actual Investment	(82,427)
- Change of Assumptions	(1,848)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,112)
Pension Expense/(Income)	89,089
Contributions	(59,813)
Total Activity in FY 2025	(43,746)
Net Pension Liability as of June 30, 2025	\$287,639

Supplemental Information

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

\$59,813

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$81,744
2027	28,195
2028	13,528
2029	5,831
2030	17,886
Thereafter	14,699
Total	\$161,883

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$678,648	\$287,639	(\$27,045)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7869100
 Submission Unit Name: TOWN OF NEWBURGH - POLICE

Wages: \$599,756 Proportionate Share: 0.0004795

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$546,458	\$569,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$261,888	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	22,008
Change of Assumptions	91,173	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,192	6,463
Total	\$370,253	\$28,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,610
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,404
Total	\$180,014

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEWBURGH - POLICE - 7869100

Net Pension Liability as of June 30, 2024	\$546,458
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	72,297
- Net Difference Between Projected and Actual Investment	(139,592)
- Change of Assumptions	12,155
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,248
Pension Expense/(Income)	180,014
Contributions	(118,356)
Total Activity in FY 2025	22,766
Net Pension Liability as of June 30, 2025	\$569,224

Supplemental Information

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

\$118,356

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$165,586
2027	59,384
2028	30,306
2029	14,431
2030	37,102
Thereafter	34,973
Total	\$341,782

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,343,011	\$569,224	(53,522)

1977 Fund - Unaudited
Schedule of Employer Allocation and Pension Amounts
Measurement Date of June 30, 2025

Submission Unit #: 7870100

Submission Unit Name: FORTVILLE POLICE DEPARTMENT

Wages: \$746,600

Proportionate Share: 0.0005969

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$708,235	\$708,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$326,009	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,396
Change of Assumptions	113,496	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,869	9,208
Total	\$454,374	\$36,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,340
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	149
Total	\$222,489

1977 Fund Net Pension Liability - Unaudited

FORTVILLE POLICE DEPARTMENT - 7870100

Net Pension Liability as of June 30, 2024	\$708,235
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,290
- Net Difference Between Projected and Actual Investment	(179,790)
- Change of Assumptions	11,084
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,623
Pension Expense/(Income)	222,489
Contributions	(147,339)
Total Activity in FY 2025	357
Net Pension Liability as of June 30, 2025	\$708,592

Supplemental Information

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

\$147,339

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$204,119
2027	72,036
2028	36,658
2029	16,982
2030	45,799
Thereafter	42,176
Total	\$417,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,671,832	\$708,592	(\$66,626)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7871200
 Submission Unit Name: TURKEY CREEK FIRE

Wages: \$875,976 Proportionate Share: 0.0007004

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$764,687	\$831,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$382,537	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,147
Change of Assumptions	133,175	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,343	2,493
Total	\$558,055	\$34,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,893
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,802
Total	\$268,695

1977 Fund Net Pension Liability - Unaudited

TURKEY CREEK FIRE - 7871200

Net Pension Liability as of June 30, 2024	\$764,687
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	117,233
- Net Difference Between Projected and Actual Investment	(196,688)
- Change of Assumptions	22,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,110
Pension Expense/(Income)	268,695
Contributions	(173,178)
Total Activity in FY 2025	66,772
Net Pension Liability as of June 30, 2025	\$831,459

Supplemental Information

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

\$173,178

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$247,376
2027	92,269
2028	48,879
2029	24,399
2030	57,326
Thereafter	53,166
Total	\$523,415

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,961,721	\$831,459	(\$78,179)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7872200

Submission Unit Name: MADISON TOWNSHIP FIRE, MORGAN COUNTY

Wages: \$389,796

Proportionate Share: 0.0003116

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$401,729	\$369,907

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,187	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,302
Change of Assumptions	59,248	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,296	6,817
Total	\$230,731	\$21,119

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,068
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	(752)
Total	\$115,316

1977 Fund Net Pension Liability - Unaudited

MADISON TOWNSHIP FIRE, MORGAN COUNTY - 7872200

Net Pension Liability as of June 30, 2024	\$401,729
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,809
- Net Difference Between Projected and Actual Investment	(100,744)
- Change of Assumptions	1,158
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,602)
Pension Expense/(Income)	115,316
Contributions	(76,759)
Total Activity in FY 2025	(31,822)
Net Pension Liability as of June 30, 2025	\$369,907

Supplemental Information

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

\$76,759

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$105,881
2027	36,732
2028	17,569
2029	7,345
2030	22,171
Thereafter	19,914
Total	\$209,612

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$872,747	\$369,907	(\$34,781)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7873100
 Submission Unit Name: CUMBERLAND POLICE DEPT

Wages: \$946,203 Proportionate Share: 0.0007565

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,057,806	\$898,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$413,178	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,721
Change of Assumptions	143,842	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,950	36,990
Total	\$564,970	\$71,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$281,790
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	(3,705)
Total	\$278,085

1977 Fund Net Pension Liability - Unaudited

CUMBERLAND POLICE DEPT - 7873100

Net Pension Liability as of June 30, 2024	\$1,057,806
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,178
- Net Difference Between Projected and Actual Investment	(262,334)
- Change of Assumptions	(9,119)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,943)
Pension Expense/(Income)	278,085
Contributions	(186,616)
Total Activity in FY 2025	(159,749)
Net Pension Liability as of June 30, 2025	\$898,057

Supplemental Information

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

\$186,616

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$254,147
2027	86,738
2028	41,475
2029	15,087
2030	51,712
Thereafter	44,100
Total	\$493,259

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,118,849	\$898,057	(\$84,440)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7874100
 Submission Unit Name: WALKERTON POLICE DEPARTMENT

Wages: \$422,739 Proportionate Share: 0.0003380

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$499,857	\$401,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$184,605	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,513
Change of Assumptions	64,268	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,534	22,723
Total	\$251,407	\$38,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,902
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	(2,889)
Total	\$123,013

1977 Fund Net Pension Liability - Unaudited

WALKERTON POLICE DEPARTMENT - 7874100

Net Pension Liability as of June 30, 2024	\$499,857
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,182
- Net Difference Between Projected and Actual Investment	(123,070)
- Change of Assumptions	(8,012)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,499)
Pension Expense/(Income)	123,013
Contributions	(83,224)
Total Activity in FY 2025	(98,610)
Net Pension Liability as of June 30, 2025	\$401,247

Supplemental Information

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

\$83,224

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,738
2027	37,842
2028	17,374
2029	5,428
2030	21,834
Thereafter	17,955
Total	\$213,171

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$946,690	\$401,247	(\$37,728)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7875100
 Submission Unit Name: BROWNSTOWN POLICE DEPARTMENT

Wages: \$560,119 Proportionate Share: 0.0004478

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$531,176	\$531,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$244,575	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,553
Change of Assumptions	85,146	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,896	1,448
Total	\$342,617	\$22,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$166,802
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,408
Total	\$169,210

1977 Fund Net Pension Liability - Unaudited

BROWNSTOWN POLICE DEPARTMENT - 7875100

Net Pension Liability as of June 30, 2024	\$531,176
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,286
- Net Difference Between Projected and Actual Investment	(134,849)
- Change of Assumptions	8,337
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,776
Pension Expense/(Income)	169,210
Contributions	(110,343)
Total Activity in FY 2025	417
Net Pension Liability as of June 30, 2025	\$531,593

Supplemental Information

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

\$110,343

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$155,707
2027	56,480
2028	28,785
2029	13,592
2030	34,521
Thereafter	31,531
Total	\$320,616

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,254,224	\$531,593	(\$49,983)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7876200

Submission Unit Name: WASHINGTON TOWNSHIP, AVON FIRE DEPT

Wages: \$6,750,681

Proportionate Share: 0.0053973

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,564,092	\$6,407,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,947,843	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	247,723
Change of Assumptions	1,026,253	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	345,882	77,919
Total	\$4,319,978	\$325,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,010,450
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,271
Total	\$2,034,721

1977 Fund Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, AVON FIRE DEPT - 7876200

Net Pension Liability as of June 30, 2024	\$5,564,092
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,017,410
- Net Difference Between Projected and Actual Investment	(1,444,975)
- Change of Assumptions	221,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	347,788
Pension Expense/(Income)	2,034,721
Contributions	(1,333,468)
Total Activity in FY 2025	843,154
Net Pension Liability as of June 30, 2025	\$6,407,246

Supplemental Information

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

\$1,333,468

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,887,117
2027	690,953
2028	365,401
2029	178,936
2030	443,045
Thereafter	428,884
Total	\$3,994,336

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,117,070	\$6,407,246	(\$602,446)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7877100
 Submission Unit Name: CITY OF SOUTHPORT POLICE

Wages: \$105,000 Proportionate Share: 0.0000839

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$110,504	\$99,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,824	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,851
Change of Assumptions	15,953	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	705	3,873
Total	\$62,482	\$7,724

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,252
Specific 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	\$30,325

1977 Fund Net Pension Liability - Unaudited

CITY OF SOUTHPORT POLICE - 7877100

Net Pension Liability as of June 30, 2024	\$110,504
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,485
- Net Difference Between Projected and Actual Investment	(27,629)
- Change of Assumptions	(26)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(345)
Pension Expense/(Income)	30,325
Contributions	(20,715)
Total Activity in FY 2025	(10,905)
Net Pension Liability as of June 30, 2025	\$99,599

Supplemental Information

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

\$20,715

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,820
2027	9,321
2028	4,536
2029	1,784
2030	5,997
Thereafter	5,300
Total	\$54,758

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$234,992	\$99,599	(\$9,365)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7878200
 Submission Unit Name: CLAY FIRE TERRITORY

Wages: \$3,750,883 Proportionate Share: 0.0029989

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,904,640	\$3,560,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,637,909	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	137,642
Change of Assumptions	570,217	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,647	84,445
Total	\$2,235,773	\$222,087

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,117,066
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,782)
Total	\$1,102,284

1977 Fund Net Pension Liability - Unaudited

CLAY FIRE TERRITORY - 7878200

Net Pension Liability as of June 30, 2024	\$3,904,640
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	283,215
- Net Difference Between Projected and Actual Investment	(977,822)
- Change of Assumptions	5,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,648)
Pension Expense/(Income)	1,102,284
Contributions	(740,213)
Total Activity in FY 2025	(344,584)
Net Pension Liability as of June 30, 2025	\$3,560,056

Supplemental Information

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

\$740,213

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,011,335
2027	351,613
2028	174,429
2029	69,364
2030	216,293
Thereafter	190,652
Total	\$2,013,686

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,399,493	\$3,560,056	(\$334,737)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7879200
 Submission Unit Name: JACKSONN TOWNSHIP FIRE DEPARTMENT

Wages: \$666,928 Proportionate Share: 0.0005332

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$679,946	\$632,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$291,218	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,473
Change of Assumptions	101,384	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,123	20,320
Total	\$393,725	\$44,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,292)
Total	\$190,321

1977 Fund Net Pension Liability - Unaudited

JACKSONN TOWNSHIP FIRE DEPARTMENT - 7879200

Net Pension Liability as of June 30, 2024	\$679,946
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,314
- Net Difference Between Projected and Actual Investment	(170,780)
- Change of Assumptions	3,063
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,787
Pension Expense/(Income)	190,321
Contributions	(131,678)
Total Activity in FY 2025	(46,973)
Net Pension Liability as of June 30, 2025	\$632,973

Supplemental Information

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

\$131,678

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$174,150
2027	58,179
2028	29,631
2029	12,784
2030	39,354
Thereafter	34,834
Total	\$348,932

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,493,417	\$632,973	(\$59,516)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7880100

Submission Unit Name: TOWN OF MCCORDSVILLE POLICE DEPARTMENT

Wages: \$990,247

Proportionate Share: 0.0007917

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$841,471	\$939,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$432,403	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,337
Change of Assumptions	150,535	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,809	17,745
Total	\$628,747	\$54,082

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$294,902
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	276
Total	\$295,178

1977 Fund Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE POLICE DEPARTMENT - 7880100

Net Pension Liability as of June 30, 2024	\$841,471
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	140,459
- Net Difference Between Projected and Actual Investment	(217,400)
- Change of Assumptions	28,858
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,731
Pension Expense/(Income)	295,178
Contributions	(195,454)
Total Activity in FY 2025	98,372
Net Pension Liability as of June 30, 2025	\$939,843

Supplemental Information

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

\$195,454

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$271,170
2027	98,138
2028	53,466
2029	26,003
2030	64,407
Thereafter	61,481
Total	\$574,665

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,217,439	\$939,843	(88,369)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7881100
 Submission Unit Name: ROCKVILLE POLICE DEPARTMENT

Wages: \$299,085 Proportionate Share: 0.0002391

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$292,867	\$283,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,589	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,974
Change of Assumptions	45,463	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,477	6,239
Total	\$183,529	\$17,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,063
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	584
Total	\$89,647

1977 Fund Net Pension Liability - Unaudited

ROCKVILLE POLICE DEPARTMENT - 7881100

Net Pension Liability as of June 30, 2024	\$292,867
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,980
- Net Difference Between Projected and Actual Investment	(73,992)
- Change of Assumptions	3,114
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,237
Pension Expense/(Income)	89,647
Contributions	(59,012)
Total Activity in FY 2025	(9,026)
Net Pension Liability as of June 30, 2025	\$283,841

Supplemental Information

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

\$59,012

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$82,395
2027	29,427
2028	14,445
2029	5,906
2030	17,737
Thereafter	16,406
Total	\$166,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,685	\$283,841	(\$26,688)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7882100
 Submission Unit Name: TOWN OF SYRACUSE POLICE DEPARTMENT

Wages: \$666,927 Proportionate Share: 0.0005332

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$687,524	\$632,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$291,218	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,473
Change of Assumptions	101,384	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,683	8,848
Total	\$413,285	\$33,321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,226
Total	\$204,839

1977 Fund Net Pension Liability - Unaudited

TOWN OF SYRACUSE POLICE DEPARTMENT - 7882100

Net Pension Liability as of June 30, 2024	\$687,524
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,685
- Net Difference Between Projected and Actual Investment	(172,411)
- Change of Assumptions	1,967
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,086)
Pension Expense/(Income)	204,839
Contributions	(131,545)
Total Activity in FY 2025	(54,551)
Net Pension Liability as of June 30, 2025	\$632,973

Supplemental Information

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

\$131,545

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$188,668
2027	70,549
2028	32,911
2029	14,261
2030	39,261
Thereafter	34,314
Total	\$379,964

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,493,417	\$632,973	(\$59,516)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7883200

Submission Unit Name: MIDDLEBURY TOWNSHIP FIRE DEPARTMENT

Wages: \$1,101,890

Proportionate Share: 0.0008810

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,038,358	\$1,045,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$481,176	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,436
Change of Assumptions	167,515	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,104	110,029
Total	\$723,795	\$150,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$328,165
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,491)
Total	\$312,674

1977 Fund Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP FIRE DEPARTMENT - 7883200

Net Pension Liability as of June 30, 2024	\$1,038,358
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,923
- Net Difference Between Projected and Actual Investment	(263,864)
- Change of Assumptions	17,367
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,243
Pension Expense/(Income)	312,674
Contributions	(217,848)
Total Activity in FY 2025	7,495
Net Pension Liability as of June 30, 2025	\$1,045,853

Supplemental Information

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

\$217,848

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$285,957
2027	90,789
2028	40,430
2029	25,411
2030	68,050
Thereafter	62,693
Total	\$573,330

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,467,556	\$1,045,853	(\$98,337)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7884200

Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE

Wages: \$0

Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$663,023	\$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	22,686	191,044
Total	\$22,686	\$191,044

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	(25,490)
Total	(\$25,490)

1977 Fund Net Pension Liability - Unaudited

WARREN TOWNSHIP-ST JOSEPH COUNTY FIRE - 7884200

Net Pension Liability as of June 30, 2024	\$663,023
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(230,032)
- Net Difference Between Projected and Actual Investment	(142,666)
- Change of Assumptions	(95,874)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(168,961)
Pension Expense/(Income)	(25,490)
Contributions	0
Total Activity in FY 2025	(663,023)
Net Pension Liability as of June 30, 2025	\$0

Supplemental Information

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

\$0

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$25,489)
2027	(25,489)
2028	(25,489)
2029	(26,601)
2030	(26,541)
Thereafter	(38,749)
Total	(\$168,358)

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, 2025

Submission Unit #: 7885200
 Submission Unit Name: VERNON TOWNSHIP FIRE DEPARTMENT

Wages: \$2,201,961 Proportionate Share: 0.0017605

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,874,651	\$2,089,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$961,532	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	80,803
Change of Assumptions	334,745	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,356	63,416
Total	\$1,408,633	\$144,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$655,772
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,304
Total	\$659,076

1977 Fund Net Pension Liability - Unaudited

VERNON TOWNSHIP FIRE DEPARTMENT - 7885200

Net Pension Liability as of June 30, 2024	\$1,874,651
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	311,132
- Net Difference Between Projected and Actual Investment	(484,181)
- Change of Assumptions	63,668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,946
Pension Expense/(Income)	659,076
Contributions	(434,366)
Total Activity in FY 2025	215,275
Net Pension Liability as of June 30, 2025	\$2,089,926

Supplemental Information

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

\$434,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$605,684
2027	215,681
2028	109,871
2029	51,746
2030	143,836
Thereafter	137,596
Total	\$1,264,414

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,930,910	\$2,089,926	(\$196,507)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7886100

Submission Unit Name: TOWN OF NEW PALESTINE POLICE DEPARTMENT

Wages: \$413,127

Proportionate Share: 0.0003303

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$381,270	\$392,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,400	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,160
Change of Assumptions	62,804	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,510	22,450
Total	\$253,714	\$37,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,034
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	(4,026)
Total	\$119,008

1977 Fund Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE POLICE DEPARTMENT - 7886100

Net Pension Liability as of June 30, 2024	\$381,270
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,120
- Net Difference Between Projected and Actual Investment	(97,200)
- Change of Assumptions	7,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,885
Pension Expense/(Income)	119,008
Contributions	(81,649)
Total Activity in FY 2025	10,836
Net Pension Liability as of June 30, 2025	\$392,106

Supplemental Information

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

\$81,649

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$108,990
2027	35,819
2028	15,967
2029	5,542
2030	25,831
Thereafter	23,955
Total	\$216,104

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$925,123	\$392,106	(\$36,868)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7887200
 Submission Unit Name: HARRISON TOWNSHIP - FIRE DEPARTMENT

Wages: \$212,180 Proportionate Share: 0.0001696

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$184,889	\$201,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,630	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,784
Change of Assumptions	32,248	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,177	17,031
Total	\$136,055	\$24,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,175
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	(2,487)
Total	\$60,688

1977 Fund Net Pension Liability - Unaudited

HARRISON TOWNSHIP - FIRE DEPARTMENT - 7887200

Net Pension Liability as of June 30, 2024	\$184,889
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,484
- Net Difference Between Projected and Actual Investment	(47,567)
- Change of Assumptions	5,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,278
Pension Expense/(Income)	60,688
Contributions	(41,949)
Total Activity in FY 2025	16,447
Net Pension Liability as of June 30, 2025	\$201,336

Supplemental Information

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

\$41,949

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$55,545
2027	17,974
2028	7,780
2029	2,656
2030	14,348
Thereafter	12,937
Total	\$111,240

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$475,025	\$201,336	(\$18,931)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7888100

Submission Unit Name: TOWN OF ELLETTSVILLE - POLICE DEPARTMENT

Wages: \$244,765

Proportionate Share: 0.0001957

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$260,410	\$232,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,885	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,982
Change of Assumptions	37,211	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,331	12,387
Total	\$148,427	\$21,369

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,897
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	(1,895)
Total	\$71,002

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - POLICE DEPARTMENT - 7888100

Net Pension Liability as of June 30, 2024	\$260,410
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,537
- Net Difference Between Projected and Actual Investment	(65,016)
- Change of Assumptions	(444)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,090)
Pension Expense/(Income)	71,002
Contributions	(48,079)
Total Activity in FY 2025	(28,090)
Net Pension Liability as of June 30, 2025	\$232,320

Supplemental Information

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

\$48,079

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$65,067
2027	21,713
2028	9,951
2029	3,588
2030	14,429
Thereafter	12,310
Total	\$127,058

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$548,128	\$232,320	(\$21,844)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7888200

Submission Unit Name: TOWN OF ELLETTSVILLE - FIRE DEPARTMENT

Wages: \$666,923

Proportionate Share: 0.0005332

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$635,366	\$632,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$291,218	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,473
Change of Assumptions	101,384	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,999	29,009
Total	\$409,601	\$53,482

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,613
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,253)
Total	\$194,360

1977 Fund Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - FIRE DEPARTMENT - 7888200

Net Pension Liability as of June 30, 2024	\$635,366
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,781
- Net Difference Between Projected and Actual Investment	(161,188)
- Change of Assumptions	9,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,846
Pension Expense/(Income)	194,360
Contributions	(131,702)
Total Activity in FY 2025	(2,393)
Net Pension Liability as of June 30, 2025	\$632,973

Supplemental Information

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

\$131,702

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$178,189
2027	60,070
2028	28,023
2029	10,819
2030	41,256
Thereafter	37,762
Total	\$356,119

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,493,417	\$632,973	(\$59,516)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7889100

Submission Unit Name: TOWN OF WINAMAC - POLICE DEPARTMENT

Wages: \$255,212

Proportionate Share: 0.0002040

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$295,266	\$242,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,419	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,363
Change of Assumptions	38,789	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206	34,507
Total	\$150,414	\$43,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,988
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,724)
Total	\$68,264

1977 Fund Net Pension Liability - Unaudited

TOWN OF WINAMAC - POLICE DEPARTMENT - 7889100

Net Pension Liability as of June 30, 2024	\$295,266
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,978
- Net Difference Between Projected and Actual Investment	(72,897)
- Change of Assumptions	(3,907)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,108)
Pension Expense/(Income)	68,264
Contributions	(50,423)
Total Activity in FY 2025	(53,093)
Net Pension Liability as of June 30, 2025	\$242,173

Supplemental Information

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

\$50,423

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$62,078
2027	16,886
2028	4,625
2029	(1,497)
2030	13,218
Thereafter	11,234
Total	\$106,544

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$571,375	\$242,173	(\$22,770)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7890100
 Submission Unit Name: TOWN OF SHERIDAN-POLICE DEPARTMENT

Wages: \$255,751 Proportionate Share: 0.0002045

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$171,502	\$242,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,692	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,386
Change of Assumptions	38,884	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,123	7,660
Total	\$174,699	\$17,046

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,175
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	2,153
Total	\$78,328

1977 Fund Net Pension Liability - Unaudited

TOWN OF SHERIDAN-POLICE DEPARTMENT - 7890100

Net Pension Liability as of June 30, 2024	\$171,502
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,190
- Net Difference Between Projected and Actual Investment	(46,289)
- Change of Assumptions	14,085
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,971
Pension Expense/(Income)	78,328
Contributions	(51,021)
Total Activity in FY 2025	71,264
Net Pension Liability as of June 30, 2025	\$242,766

Supplemental Information

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

\$51,021

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$72,127
2027	26,824
2028	14,533
2029	7,661
2030	17,771
Thereafter	18,737
Total	\$157,653

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$572,775	\$242,766	(\$22,826)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7890200
 Submission Unit Name: TOWN OF SHERIDAN-FIRE DEPARTMENT

Wages: \$525,326 Proportionate Share: 0.0004200

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$541,785	\$498,591

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$229,391	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,277
Change of Assumptions	79,860	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,366	35,516
Total	\$315,617	\$54,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,447
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,648)
Total	\$148,799

1977 Fund Net Pension Liability - Unaudited

TOWN OF SHERIDAN-FIRE DEPARTMENT - 7890200

Net Pension Liability as of June 30, 2024	\$541,785
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,422
- Net Difference Between Projected and Actual Investment	(135,855)
- Change of Assumptions	1,518
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,884
Pension Expense/(Income)	148,799
Contributions	(103,962)
Total Activity in FY 2025	(43,194)
Net Pension Liability as of June 30, 2025	\$498,591

Supplemental Information

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

\$103,962

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$136,063
2027	43,021
2028	17,778
2029	4,753
2030	31,885
Thereafter	27,324
Total	\$260,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,176,360	\$498,591	(\$46,880)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7891200
 Submission Unit Name: TRI TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$1,822,441 Proportionate Share: 0.0014571

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,025,224	\$1,729,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$795,824	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66,877
Change of Assumptions	277,056	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	215,481	74,662
Total	\$1,288,361	\$141,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$542,758
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,216
Total	\$556,974

1977 Fund Net Pension Liability - Unaudited

TRI TOWNSHIP FIRE PROTECTION DISTRICT - 7891200

Net Pension Liability as of June 30, 2024	\$1,025,224
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	440,128
- Net Difference Between Projected and Actual Investment	(287,479)
- Change of Assumptions	128,808
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227,670
Pension Expense/(Income)	556,974
Contributions	(361,572)
Total Activity in FY 2025	704,529
Net Pension Liability as of June 30, 2025	\$1,729,753

Supplemental Information

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

\$361,572

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$512,785
2027	189,994
2028	102,420
2029	55,894
2030	141,376
Thereafter	144,353
Total	\$1,146,822

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,081,130	\$1,729,753	(\$162,641)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7892200
 Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE CO-FIRE DEPARTMENT

Wages: \$663,893 Proportionate Share: 0.0005308

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$648,753	\$630,124

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$289,907	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,362
Change of Assumptions	100,927	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,689	17,487
Total	\$406,523	\$41,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$197,719
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(915)
Total	\$196,804

1977 Fund Net Pension Liability - Unaudited

WABASH TOWNSHIP, TIPPECANOE CO-FIRE DEPARTMENT - 7892200

Net Pension Liability as of June 30, 2024	\$648,753
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,826
- Net Difference Between Projected and Actual Investment	(163,957)
- Change of Assumptions	7,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,526
Pension Expense/(Income)	196,804
Contributions	(130,945)
Total Activity in FY 2025	(18,629)
Net Pension Liability as of June 30, 2025	\$630,124

Supplemental Information

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

\$130,945

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$180,708
2027	63,120
2028	31,218
2029	13,382
2030	39,485
Thereafter	36,761
Total	\$364,674

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,486,695	\$630,124	(\$59,248)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7893200

Submission Unit Name: UNION TOWNSHIP-EAST MADISON FIRE TERRITORY

Wages: \$579,483

Proportionate Share: 0.0004633

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$657,467	\$549,993

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$253,041	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,264
Change of Assumptions	88,093	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,691	51,975
Total	\$343,825	\$73,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,575
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,410)
Total	\$163,165

1977 Fund Net Pension Liability - Unaudited

UNION TOWNSHIP-EAST MADISON FIRE TERRITORY - 7893200

Net Pension Liability as of June 30, 2024	\$657,467
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,936
- Net Difference Between Projected and Actual Investment	(162,734)
- Change of Assumptions	(6,978)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,784)
Pension Expense/(Income)	163,165
Contributions	(114,079)
Total Activity in FY 2025	(107,474)
Net Pension Liability as of June 30, 2025	\$549,993

Supplemental Information

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

\$114,079

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$149,116
2027	46,481
2028	18,636
2029	3,068
2030	26,864
Thereafter	26,421
Total	\$270,586

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,297,637	\$549,993	(\$51,713)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7894200
 Submission Unit Name: SOUTH MADISON FIRE TERRITORY

Wages: \$1,900,519 Proportionate Share: 0.0015195

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,016,762	\$1,803,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$829,905	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	69,741
Change of Assumptions	288,921	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	236,208	85,839
Total	\$1,355,034	\$155,580

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$566,001
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,490
Total	\$584,491

1977 Fund Net Pension Liability - Unaudited

SOUTH MADISON FIRE TERRITORY - 7894200

Net Pension Liability as of June 30, 2024	\$1,016,762
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	477,145
- Net Difference Between Projected and Actual Investment	(288,523)
- Change of Assumptions	141,896
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	247,548
Pension Expense/(Income)	584,491
Contributions	(375,489)
Total Activity in FY 2025	787,068
Net Pension Liability as of June 30, 2025	\$1,803,830

Supplemental Information

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

\$375,489

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$538,409
2027	201,795
2028	110,470
2029	59,412
2030	136,115
Thereafter	153,253
Total	\$1,199,454

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,255,903	\$1,803,830	(\$169,606)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7895200
 Submission Unit Name: CONCORD TOWNSHIP FIRE DEPARTMENT

Wages: \$939,216 Proportionate Share: 0.0007509

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$913,836	\$891,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$410,119	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,464
Change of Assumptions	142,778	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,869	1,963
Total	\$590,766	\$36,427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$279,704
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,482
Total	\$286,186

1977 Fund Net Pension Liability - Unaudited

CONCORD TOWNSHIP FIRE DEPARTMENT - 7895200

Net Pension Liability as of June 30, 2024	\$913,836
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,069
- Net Difference Between Projected and Actual Investment	(231,098)
- Change of Assumptions	10,637
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,196
Pension Expense/(Income)	286,186
Contributions	(185,417)
Total Activity in FY 2025	(22,427)
Net Pension Liability as of June 30, 2025	\$891,409

Supplemental Information

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

\$185,417

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$263,415
2027	97,069
2028	51,938
2029	26,707
2030	62,286
Thereafter	52,924
Total	\$554,339

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,103,164	\$891,409	(\$83,815)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7896200
 Submission Unit Name: TIPPECANOE TOWNSHIP FIRE TERRITORY

Wages: \$748,661 Proportionate Share: 0.0005986

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$651,910	\$710,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$326,937	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,474
Change of Assumptions	113,819	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,083	91,865
Total	\$467,839	\$119,339

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$222,974
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,192)
Total	\$207,782

1977 Fund Net Pension Liability - Unaudited

TIPPECANOE TOWNSHIP FIRE TERRITORY - 7896200

Net Pension Liability as of June 30, 2024	\$651,910
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,760
- Net Difference Between Projected and Actual Investment	(167,749)
- Change of Assumptions	19,552
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,927
Pension Expense/(Income)	207,782
Contributions	(147,572)
Total Activity in FY 2025	58,700
Net Pension Liability as of June 30, 2025	\$710,610

Supplemental Information

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

\$147,572

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$189,628
2027	57,020
2028	21,043
2029	929
2030	34,332
Thereafter	45,548
Total	\$348,500

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,676,593	\$710,610	(\$66,816)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7897200
 Submission Unit Name: HIGHLANDER FIRE PROTECTION DISTRICT

Wages: \$1,010,971 Proportionate Share: 0.0008083

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,085,338	\$959,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$441,469	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,099
Change of Assumptions	153,692	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,986	136,809
Total	\$629,147	\$173,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$301,085
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,540)
Total	\$284,545

1977 Fund Net Pension Liability - Unaudited

HIGHLANDER FIRE PROTECTION DISTRICT - 7897200

Net Pension Liability as of June 30, 2024	\$1,085,338
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,917
- Net Difference Between Projected and Actual Investment	(270,636)
- Change of Assumptions	(3,250)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79,514)
Pension Expense/(Income)	284,545
Contributions	(121,850)
Total Activity in FY 2025	(125,788)
Net Pension Liability as of June 30, 2025	\$959,550

Supplemental Information

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

\$121,850

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$260,031
2027	80,968
2028	32,388
2029	5,227
2030	43,526
Thereafter	33,099
Total	\$455,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,263,933	\$959,550	(\$90,222)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7898200
 Submission Unit Name: CLEVELAND TOWNSHIP FIRE DEPARTMENT

Wages: \$849,247 Proportionate Share: 0.0006790

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$548,352	\$806,055

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$370,849	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,164
Change of Assumptions	129,106	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,976	22,332
Total	\$596,931	\$53,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$252,922
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,316
Total	\$264,238

1977 Fund Net Pension Liability - Unaudited

CLEVELAND TOWNSHIP FIRE DEPARTMENT - 7898200

Net Pension Liability as of June 30, 2024	\$548,352
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	180,601
- Net Difference Between Projected and Actual Investment	(149,156)
- Change of Assumptions	49,814
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,784
Pension Expense/(Income)	264,238
Contributions	(168,578)
Total Activity in FY 2025	257,703
Net Pension Liability as of June 30, 2025	\$806,055

Supplemental Information

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

\$168,578

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$243,646
2027	93,227
2028	52,418
2029	29,602
2030	61,775
Thereafter	62,767
Total	\$543,435

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,901,782	\$806,055	(\$75,790)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7899200
 Submission Unit Name: OHIO TOWNSHIP FIRE DEPARTMENT

Wages: \$1,155,790 Proportionate Share: 0.0009241

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,200,767	\$1,097,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$504,716	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	42,414
Change of Assumptions	175,710	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,746	68,170
Total	\$718,172	\$110,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,220
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,473)
Total	\$338,747

1977 Fund Net Pension Liability - Unaudited

OHIO TOWNSHIP FIRE DEPARTMENT - 7899200

Net Pension Liability as of June 30, 2024	\$1,200,767
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88,116
- Net Difference Between Projected and Actual Investment	(300,789)
- Change of Assumptions	2,077
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,248)
Pension Expense/(Income)	338,747
Contributions	(227,652)
Total Activity in FY 2025	(103,749)
Net Pension Liability as of June 30, 2025	\$1,097,018

Supplemental Information

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

\$227,652

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$310,721
2027	106,006
2028	50,466
2029	19,414
2030	63,200
Thereafter	57,781
Total	\$607,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,588,273	\$1,097,018	(\$103,148)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7900200
 Submission Unit Name: DYER FIRE DEPARTMENT

Wages: \$68,753 Proportionate Share: 0.0000550

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$65,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,039	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,524
Change of Assumptions	10,458	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,652	3,930
Total	\$58,149	\$6,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,487
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,114
Total	\$22,601

1977 Fund Net Pension Liability - Unaudited

DYER FIRE DEPARTMENT - 7900200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,039
- Net Difference Between Projected and Actual Investment	(2,524)
- Change of Assumptions	10,458
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,722
Pension Expense/(Income)	22,601
Contributions	(9,004)
Total Activity in FY 2025	65,292
Net Pension Liability as of June 30, 2025	\$65,292

Supplemental Information

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

\$9,004

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,934
2027	8,750
2028	5,444
2029	3,596
2030	6,202
Thereafter	6,769
Total	\$51,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$154,047	\$65,292	(\$6,139)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7901200

Submission Unit Name: NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT

Wages: \$1,420,717

Proportionate Share: 0.0011359

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,227,793	\$1,348,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$620,394	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	52,135
Change of Assumptions	215,982	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,931	96,073
Total	\$928,307	\$148,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423,114
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,695)
Total	\$420,419

1977 Fund Net Pension Liability - Unaudited

NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT - 7901200

Net Pension Liability as of June 30, 2024	\$1,227,793
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	194,418
- Net Difference Between Projected and Actual Investment	(316,325)
- Change of Assumptions	38,441
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,418
Pension Expense/(Income)	420,419
Contributions	(280,714)
Total Activity in FY 2025	120,657
Net Pension Liability as of June 30, 2025	\$1,348,450

Supplemental Information

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

\$280,714

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$385,971
2027	134,335
2028	66,066
2029	27,897
2030	81,719
Thereafter	84,111
Total	\$780,099

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,181,494	\$1,348,450	(\$126,789)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7902100
 Submission Unit Name: BURNS HARBOR POLICE DEPARTMENT

Wages: \$348,081 Proportionate Share: 0.0002783

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$375,840	\$330,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,999	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,773
Change of Assumptions	52,916	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,853	44,660
Total	\$216,768	\$57,433

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,664
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,005)
Total	\$97,659

1977 Fund Net Pension Liability - Unaudited

BURNS HARBOR POLICE DEPARTMENT - 7902100

Net Pension Liability as of June 30, 2024	\$375,840
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,603
- Net Difference Between Projected and Actual Investment	(93,644)
- Change of Assumptions	(1,431)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,046)
Pension Expense/(Income)	97,659
Contributions	(68,605)
Total Activity in FY 2025	(45,464)
Net Pension Liability as of June 30, 2025	\$330,376

Supplemental Information

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

\$68,605

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$89,217
2027	27,566
2028	10,839
2029	1,488
2030	14,674
Thereafter	15,551
Total	\$159,335

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$779,479	\$330,376	(\$31,064)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7903100
 Submission Unit Name: PENDLETON POLICE DEPT

Wages: \$408,529 Proportionate Share: 0.0003266

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$387,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$178,379	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,990
Change of Assumptions	62,100	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,010	0
Total	\$347,489	\$14,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,656
Specific Liabilities of Individual Employers	\$1,524,401
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,490
Total	\$1,662,547

1977 Fund Net Pension Liability - Unaudited

PENDLETON POLICE DEPT - 7903100

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,379
- Net Difference Between Projected and Actual Investment	(14,990)
- Change of Assumptions	62,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,010
Pension Expense/(Income)	1,662,547
Contributions	(1,607,332)
Total Activity in FY 2025	387,714
Net Pension Liability as of June 30, 2025	\$387,714

Supplemental Information

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

\$1,607,332

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$128,240
2027	55,888
2028	36,259
2029	25,285
2030	40,760
Thereafter	46,067
Total	\$332,499

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$914,760	\$387,714	(\$36,455)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7904200

Submission Unit Name: NORTHWEST ALLEN COUNTY FIRE PROTECTION DISTRICT

Wages: \$2,666,881

Proportionate Share: 0.0021322

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$2,531,179

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,164,543	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	97,863
Change of Assumptions	405,421	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	684,292	150,785
Total	\$2,254,256	\$248,648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$794,227
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,205
Total	\$876,432

1977 Fund Net Pension Liability - Unaudited

NORTHWEST ALLEN COUNTY FIRE PROTECTION DISTRICT - 7904200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,164,543
- Net Difference Between Projected and Actual Investment	(97,863)
- Change of Assumptions	405,421
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	533,507
Pension Expense/(Income)	876,432
Contributions	(350,861)
Total Activity in FY 2025	2,531,179
Net Pension Liability as of June 30, 2025	\$2,531,179

Supplemental Information

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

\$350,861

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$811,767
2027	339,422
2028	211,273
2029	139,627
2030	240,655
Thereafter	262,864
Total	\$2,005,608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,971,989	\$2,531,179	(\$237,996)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7905100
 Submission Unit Name: TOWN OF CROTHERSVILLE POLICE DEPT

Wages: \$238,719 Proportionate Share: 0.0001909

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$226,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,264	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,762
Change of Assumptions	36,298	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,266	3,687
Total	\$201,828	\$12,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,109
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,871
Total	\$79,980

1977 Fund Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE POLICE DEPT - 7905100

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,264
- Net Difference Between Projected and Actual Investment	(8,762)
- Change of Assumptions	36,298
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,579
Pension Expense/(Income)	79,980
Contributions	(42,738)
Total Activity in FY 2025	226,621
Net Pension Liability as of June 30, 2025	\$226,621

Supplemental Information

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

\$42,738

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$74,191
2027	31,901
2028	20,428
2029	14,013
2030	23,058
Thereafter	25,788
Total	\$189,379

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$534,684	\$226,621	(\$21,308)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7907200
 Submission Unit Name: WEST CENTRAL FIRE PROTECTION DISTRICT

Wages: \$1,649,788 Proportionate Share: 0.0013190

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$1,565,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$720,398	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	60,539
Change of Assumptions	250,797	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	423,309	73,281
Total	\$1,394,504	\$133,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$491,317
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,935
Total	\$545,252

1977 Fund Net Pension Liability - Unaudited

WEST CENTRAL FIRE PROTECTION DISTRICT - 7907200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	720,398
- Net Difference Between Projected and Actual Investment	(60,539)
- Change of Assumptions	250,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	350,028
Pension Expense/(Income)	545,252
Contributions	(240,124)
Total Activity in FY 2025	1,565,812
Net Pension Liability as of June 30, 2025	\$1,565,812

Supplemental Information

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

\$240,124

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$505,249
2027	213,051
2028	133,777
2029	89,456
2030	151,953
Thereafter	167,198
Total	\$1,260,684

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,694,331	\$1,565,812	(\$147,227)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7908200

Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$1,218,937

Proportionate Share: 0.0009746

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$1,156,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$532,297	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	44,732
Change of Assumptions	185,312	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	312,781	84,834
Total	\$1,030,390	\$129,566

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$363,031
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	35,122
Total	\$398,153

1977 Fund Net Pension Liability - Unaudited

SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 7908200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	532,297
- Net Difference Between Projected and Actual Investment	(44,732)
- Change of Assumptions	185,312
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	227,947
Pension Expense/(Income)	398,153
Contributions	(142,009)
Total Activity in FY 2025	1,156,968
Net Pension Liability as of June 30, 2025	\$1,156,968

Supplemental Information

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

\$142,009

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$368,596
2027	152,693
2028	94,118
2029	61,369
2030	107,548
Thereafter	116,500
Total	\$900,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,729,716	\$1,156,968	(\$108,785)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7909200
 Submission Unit Name: ST JOSEPH COUNTY FIRE DISTRICT

Wages: \$1,532,677 Proportionate Share: 0.0012254

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$1,454,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$669,277	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	56,243
Change of Assumptions	233,000	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	398,366	0
Total	\$1,300,643	\$56,243

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$456,452
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,380
Total	\$517,832

1977 Fund Net Pension Liability - Unaudited

ST JOSEPH COUNTY FIRE DISTRICT - 7909200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	669,277
- Net Difference Between Projected and Actual Investment	(56,243)
- Change of Assumptions	233,000
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	398,366
Pension Expense/(Income)	517,832
Contributions	(307,534)
Total Activity in FY 2025	1,454,698
Net Pension Liability as of June 30, 2025	\$1,454,698

Supplemental Information

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

\$307,534

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$480,669
2027	209,207
2028	135,558
2029	94,382
2030	152,445
Thereafter	172,139
Total	\$1,244,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,432,171	\$1,454,698	(\$136,779)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7910200
 Submission Unit Name: SOUTH HAVEN FIRE DEPT

Wages: \$276,921 Proportionate Share: 0.0002214

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$262,829

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,922	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,162
Change of Assumptions	42,097	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,054	28,491
Total	\$234,073	\$38,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,470
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,560
Total	\$89,030

1977 Fund Net Pension Liability - Unaudited

SOUTH HAVEN FIRE DEPT - 7910200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	120,922
- Net Difference Between Projected and Actual Investment	(10,162)
- Change of Assumptions	42,097
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,563
Pension Expense/(Income)	89,030
Contributions	(21,621)
Total Activity in FY 2025	262,829
Net Pension Liability as of June 30, 2025	\$262,829

Supplemental Information

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

\$21,621

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$82,313
2027	33,267
2028	19,960
2029	12,521
2030	23,011
Thereafter	24,348
Total	\$195,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$620,110	\$262,829	(\$24,713)

1977 Fund - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 7912200
 Submission Unit Name: WEA TOWNSHIP FIRE DEPT

Wages: \$375,999 Proportionate Share: 0.0003006

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$356,848

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,179	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,797
Change of Assumptions	57,157	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,472	53,943
Total	\$317,808	\$67,740

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$111,971
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,552
Total	\$118,523

1977 Fund Net Pension Liability - Unaudited

WEA TOWNSHIP FIRE DEPT - 7912200

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164,179
- Net Difference Between Projected and Actual Investment	(13,797)
- Change of Assumptions	57,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,529
Pension Expense/(Income)	118,523
Contributions	(11,743)
Total Activity in FY 2025	356,848
Net Pension Liability as of June 30, 2025	\$356,848

Supplemental Information

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

\$11,743

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$109,408
2027	42,816
2028	24,749
2029	14,648
2030	28,892
Thereafter	29,555
Total	\$250,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$841,938	\$356,848	(\$33,553)