

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 105000
 Submission Unit Name: INDIANA PORT COMMISSION

Wages: \$3,997,284 Proportionate Share: 0.0005609

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,132,391	\$1,853,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$259,122	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	26,620
Change of Assumptions	37,837	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,240	3,527
Total	\$448,199	\$30,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$278,596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,994
Total	\$335,590

PERF Net Pension Liability - Unaudited

INDIANA PORT COMMISSION - 105000

Net Pension Liability as of June 30, 2024	\$2,132,391
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,578
- Net Difference Between Projected and Actual Investment	(308,956)
- Change of Assumptions	37,837
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,592
Pension Expense/(Income)	335,590
Contributions	(437,586)
Total Activity in FY 2025	(278,945)
Net Pension Liability as of June 30, 2025	\$1,853,446

Supplemental Information

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

\$437,586

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$396,376
2027	122,549
2028	(19,455)
2029	(81,418)
2030	0
Thereafter	0
Total	\$418,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,275,417	\$1,853,446	\$674,142

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 150000
 Submission Unit Name: STATE FAIR COMMISSION

Wages: \$6,127,299 Proportionate Share: 0.0008598

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,571,453	\$2,841,135

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397,206	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,806
Change of Assumptions	58,001	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,056	60,604
Total	\$501,263	\$101,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$427,059
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	63,271
Total	\$490,330

PERF Net Pension Liability - Unaudited

STATE FAIR COMMISSION - 150000

Net Pension Liability as of June 30, 2024	\$3,571,453
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,176
- Net Difference Between Projected and Actual Investment	(513,679)
- Change of Assumptions	58,001
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(109,992)
Pension Expense/(Income)	490,330
Contributions	(686,154)
Total Activity in FY 2025	(730,318)
Net Pension Liability as of June 30, 2025	\$2,841,135

Supplemental Information

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

\$686,154

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$505,750
2027	102,787
2028	(83,879)
2029	(124,805)
2030	0
Thereafter	0
Total	\$399,853

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,020,866	\$2,841,135	\$1,033,387

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 264000

Submission Unit Name: TEACHERS PERF

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

TEACHERS PERF - 264000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 401000

Submission Unit Name: INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER

Wages: \$57,731,274

Proportionate Share:

0.0081007

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$34,479,432	\$26,768,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,742,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	384,457
Change of Assumptions	546,459	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	311,675	2,794,565
Total	\$4,600,455	\$3,179,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,023,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,183,721)
Total	\$2,839,858

PERF Net Pension Liability - Unaudited

INDIANAPOLIS PUBLIC SCHOOLS EDUCATION CENTER - 401000

Net Pension Liability as of June 30, 2024	\$34,479,432
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208,599
- Net Difference Between Projected and Actual Investment	(4,949,652)
- Change of Assumptions	546,459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(755,380)
Pension Expense/(Income)	2,839,858
Contributions	(5,601,247)
Total Activity in FY 2025	(7,711,363)
Net Pension Liability as of June 30, 2025	\$26,768,069

Supplemental Information

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

\$5,601,247

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,773,015
2027	(10,712)
2028	(1,165,004)
2029	(1,175,866)
2030	0
Thereafter	0
Total	\$1,421,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,304,639	\$26,768,069	\$9,736,173

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 410000
 Submission Unit Name: ALLEN COUNTY PUBLIC LIBRARY

Wages: \$13,904,474 Proportionate Share: 0.0019510

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,608,887	\$6,446,912

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$901,313	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	92,594
Change of Assumptions	131,611	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	267,241	14,199
Total	\$1,300,165	\$106,793

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$969,052
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,653
Total	\$1,053,705

PERF Net Pension Liability - Unaudited

ALLEN COUNTY PUBLIC LIBRARY - 410000

Net Pension Liability as of June 30, 2024	\$7,608,887
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121,495
- Net Difference Between Projected and Actual Investment	(1,100,037)
- Change of Assumptions	131,611
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,993
Pension Expense/(Income)	1,053,705
Contributions	(1,511,742)
Total Activity in FY 2025	(1,161,975)
Net Pension Liability as of June 30, 2025	\$6,446,912

Supplemental Information

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

\$1,511,742

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,243,907
2027	339,581
2028	(106,917)
2029	(283,199)
2030	0
Thereafter	0
Total	\$1,193,372

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,393,009	\$6,446,912	\$2,344,893

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 412000
 Submission Unit Name: FT WAYNE COMMUNITY SCHOOLS

Wages: \$57,457,044 Proportionate Share: 0.0080622

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$31,059,544	\$26,640,849

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,724,535	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	382,629
Change of Assumptions	543,862	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,121,077	275,274
Total	\$5,389,474	\$657,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,004,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	367,846
Total	\$4,372,302

PERF Net Pension Liability - Unaudited

FT WAYNE COMMUNITY SCHOOLS - 412000

Net Pension Liability as of June 30, 2024	\$31,059,544
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	541,310
- Net Difference Between Projected and Actual Investment	(4,495,019)
- Change of Assumptions	543,862
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	964,877
Pension Expense/(Income)	4,372,302
Contributions	(6,346,027)
Total Activity in FY 2025	(4,418,695)
Net Pension Liability as of June 30, 2025	\$26,640,849

Supplemental Information

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

\$6,346,027

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,979,936
2027	1,265,728
2028	(343,817)
2029	(1,170,276)
2030	0
Thereafter	0
Total	\$4,731,571

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$47,079,816	\$26,640,849	\$9,689,900

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Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 415000
 Submission Unit Name: CITY OF GARY

Wages: \$18,172,684 Proportionate Share: 0.0025499

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,878,419	\$8,425,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,177,990	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	121,017
Change of Assumptions	172,012	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,216	607,807
Total	\$1,417,218	\$728,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,266,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(238,857)
Total	\$1,027,666

PERF Net Pension Liability - Unaudited

CITY OF GARY - 415000

Net Pension Liability as of June 30, 2024	\$10,878,419
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,085
- Net Difference Between Projected and Actual Investment	(1,561,357)
- Change of Assumptions	172,012
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(211,793)
Pension Expense/(Income)	1,027,666
Contributions	(1,942,106)
Total Activity in FY 2025	(2,452,493)
Net Pension Liability as of June 30, 2025	\$8,425,926

Supplemental Information

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

\$1,942,106

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,282,991
2027	102,319
2028	(326,784)
2029	(370,132)
2030	0
Thereafter	0
Total	\$688,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,890,330	\$8,425,926	\$3,064,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 416000
 Submission Unit Name: GARY PUBLIC LIBRARY

Wages: \$1,128,730 Proportionate Share: 0.0001584

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$640,120	\$523,419

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,177	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,518
Change of Assumptions	10,685	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,904	21,882
Total	\$85,766	\$29,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,677
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,525)
Total	\$61,152

PERF Net Pension Liability - Unaudited

GARY PUBLIC LIBRARY - 416000

Net Pension Liability as of June 30, 2024	\$640,120
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,572
- Net Difference Between Projected and Actual Investment	(92,272)
- Change of Assumptions	10,685
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,405
Pension Expense/(Income)	61,152
Contributions	(122,243)
Total Activity in FY 2025	(116,701)
Net Pension Liability as of June 30, 2025	\$523,419

Supplemental Information

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

\$122,243

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$79,825
2027	12,616
2028	(13,081)
2029	(22,994)
2030	0
Thereafter	0
Total	\$56,366

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$924,989	\$523,419	\$190,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 420000

Submission Unit Name: LOGANSPORT PUBLIC LIBRARY

Wages: \$349,661

Proportionate Share:

0.0000491

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$203,565	\$162,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,683	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,330
Change of Assumptions	3,312	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,482	5,414
Total	\$28,477	\$7,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,866)
Total	\$22,522

PERF Net Pension Liability - Unaudited

LOGANSPORT PUBLIC LIBRARY - 420000

Net Pension Liability as of June 30, 2024	\$203,565
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,820
- Net Difference Between Projected and Actual Investment	(29,283)
- Change of Assumptions	3,312
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(527)
Pension Expense/(Income)	22,522
Contributions	(39,162)
Total Activity in FY 2025	(41,318)
Net Pension Liability as of June 30, 2025	\$162,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,162

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,255
2027	5,326
2028	(4,721)
2029	(7,127)
2030	0
Thereafter	0
Total	\$20,733

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$286,723	\$162,247	\$59,013

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 422000
 Submission Unit Name: TOWN OF PENDLETON

Wages: \$3,393,323 Proportionate Share: 0.0004761

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,010,252	\$1,573,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$219,946	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	22,596
Change of Assumptions	32,117	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,392	52,276
Total	\$352,455	\$74,872

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$236,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,488
Total	\$291,965

PERF Net Pension Liability - Unaudited

TOWN OF PENDLETON - 422000

Net Pension Liability as of June 30, 2024	\$2,010,252
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,920
- Net Difference Between Projected and Actual Investment	(288,760)
- Change of Assumptions	32,117
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,988)
Pension Expense/(Income)	291,965
Contributions	(378,274)
Total Activity in FY 2025	(437,020)
Net Pension Liability as of June 30, 2025	\$1,573,232

Supplemental Information

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

\$378,274

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$319,077
2027	80,721
2028	(53,106)
2029	(69,109)
2030	0
Thereafter	0
Total	\$277,583

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,780,221	\$1,573,232	\$572,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 423000

Submission Unit Name: PENN-HARRIS-MADISON SCHOOL CORPORATION

Wages: \$26,535,029

Proportionate Share:

0.0037233

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,008,882	\$12,303,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,720,072	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	176,707
Change of Assumptions	251,167	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	877,461	24,054
Total	\$2,848,700	\$200,761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,849,345
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	368,495
Total	\$2,217,840

PERF Net Pension Liability - Unaudited

PENN-HARRIS-MADISON SCHOOL CORPORATION - 423000

Net Pension Liability as of June 30, 2024	\$14,008,882
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	284,332
- Net Difference Between Projected and Actual Investment	(2,031,531)
- Change of Assumptions	251,167
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	530,296
Pension Expense/(Income)	2,217,840
Contributions	(2,957,660)
Total Activity in FY 2025	(1,705,556)
Net Pension Liability as of June 30, 2025	\$12,303,326

Supplemental Information

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

\$2,957,660

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,506,278
2027	770,077
2028	(87,956)
2029	(540,460)
2030	0
Thereafter	0
Total	\$2,647,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,742,487	\$12,303,326	\$4,475,007

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 424000
 Submission Unit Name: PERU UTILITIES

Wages: \$4,692,241 Proportionate Share: 0.0006584

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,771,302	\$2,175,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$304,164	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,247
Change of Assumptions	44,414	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,577	74,628
Total	\$418,155	\$105,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,024
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,782
Total	\$330,806

PERF Net Pension Liability - Unaudited

PERU UTILITIES - 424000

Net Pension Liability as of June 30, 2024	\$2,771,302
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,139
- Net Difference Between Projected and Actual Investment	(398,177)
- Change of Assumptions	44,414
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,980)
Pension Expense/(Income)	330,806
Contributions	(523,878)
Total Activity in FY 2025	(595,676)
Net Pension Liability as of June 30, 2025	\$2,175,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$523,878

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$393,158
2027	86,282
2028	(71,589)
2029	(95,571)
2030	0
Thereafter	0
Total	\$312,280

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,844,776	\$2,175,626	\$791,326

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 428000
 Submission Unit Name: VIGO COUNTY SCHOOL CORPORATION

Wages: \$17,470,460 Proportionate Share: 0.0024514

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,237,492	\$8,100,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,132,486	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	116,343
Change of Assumptions	165,367	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,600	526,646
Total	\$1,326,453	\$642,989

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,217,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(438,884)
Total	\$778,715

PERF Net Pension Liability - Unaudited

VIGO COUNTY SCHOOL CORPORATION - 428000

Net Pension Liability as of June 30, 2024	\$10,237,492
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	83,268
- Net Difference Between Projected and Actual Investment	(1,471,822)
- Change of Assumptions	165,367
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184,906
Pension Expense/(Income)	778,715
Contributions	(1,877,485)
Total Activity in FY 2025	(2,137,051)
Net Pension Liability as of June 30, 2025	\$8,100,441

Supplemental Information

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

\$1,877,485

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,144,681
2027	163,960
2028	(269,341)
2029	(355,836)
2030	0
Thereafter	0
Total	\$683,464

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,315,132	\$8,100,441	\$2,946,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 431000
 Submission Unit Name: TOWN OF FARMLAND

Wages: \$353,203 Proportionate Share: 0.0000496

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$191,875	\$163,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,914	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,354
Change of Assumptions	3,346	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,530	0
Total	\$35,790	\$2,354

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,636
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	5,361
Total	\$29,997

PERF Net Pension Liability - Unaudited

TOWN OF FARMLAND - 431000

Net Pension Liability as of June 30, 2024	\$191,875
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,249
- Net Difference Between Projected and Actual Investment	(27,759)
- Change of Assumptions	3,346
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,750
Pension Expense/(Income)	29,997
Contributions	(39,559)
Total Activity in FY 2025	(27,976)
Net Pension Liability as of June 30, 2025	\$163,899

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,559

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$33,843
2027	8,931
2028	(2,138)
2029	(7,200)
2030	0
Thereafter	0
Total	\$33,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$289,643	\$163,899	\$59,614

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 432000

Submission Unit Name: VIGO COUNTY PUBLIC LIBRARY

Wages: \$3,735,275

Proportionate Share: 0.0005241

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,059,027	\$1,731,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$242,121	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,874
Change of Assumptions	35,355	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,555	37,043
Total	\$322,031	\$61,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,318
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,021)
Total	\$254,297

PERF Net Pension Liability - Unaudited

VIGO COUNTY PUBLIC LIBRARY - 432000

Net Pension Liability as of June 30, 2024	\$2,059,027
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,096
- Net Difference Between Projected and Actual Investment	(297,496)
- Change of Assumptions	35,355
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,352
Pension Expense/(Income)	254,297
Contributions	(409,787)
Total Activity in FY 2025	(327,183)
Net Pension Liability as of June 30, 2025	\$1,731,844

Supplemental Information

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

\$409,787

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$298,845
2027	68,023
2028	(30,678)
2029	(76,076)
2030	0
Thereafter	0
Total	\$260,114

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,060,521	\$1,731,844	\$629,912

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 436000
 Submission Unit Name: AURORA PUBLIC LIBRARY

Wages: \$24,343 Proportionate Share: 0.0000034

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$11,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,571	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	161
Change of Assumptions	229	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,864	892
Total	\$9,664	\$1,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,325
Total	\$4,014

PERF Net Pension Liability - Unaudited

AURORA PUBLIC LIBRARY - 436000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,571
- Net Difference Between Projected and Actual Investment	(161)
- Change of Assumptions	229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,972
Pension Expense/(Income)	4,014
Contributions	(1,390)
Total Activity in FY 2025	11,235
Net Pension Liability as of June 30, 2025	\$11,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,390

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,316
2027	2,752
2028	2,036
2029	(493)
2030	0
Thereafter	0
Total	\$8,611

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,855	\$11,235	\$4,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 438000
 Submission Unit Name: MONROE COUNTY PUBLIC LIBRARY

Wages: \$5,324,494 Proportionate Share: 0.0007471

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,985,750	\$2,468,728

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$345,142	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	35,457
Change of Assumptions	50,398	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,491	89,274
Total	\$466,031	\$124,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,081
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,481)
Total	\$349,600

PERF Net Pension Liability - Unaudited

MONROE COUNTY PUBLIC LIBRARY - 438000

Net Pension Liability as of June 30, 2024	\$2,985,750
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,139
- Net Difference Between Projected and Actual Investment	(430,781)
- Change of Assumptions	50,398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,047)
Pension Expense/(Income)	349,600
Contributions	(507,331)
Total Activity in FY 2025	(517,022)
Net Pension Liability as of June 30, 2025	\$2,468,728

Supplemental Information

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

\$507,331

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$425,217
2027	97,147
2028	(72,618)
2029	(108,446)
2030	0
Thereafter	0
Total	\$341,300

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,362,746	\$2,468,728	\$897,934

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 439000

Submission Unit Name: MONROE COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$33,749,293

Proportionate Share: 0.0047356

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,971,830	\$15,648,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,187,729	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	224,750
Change of Assumptions	319,455	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	744,220	0
Total	\$3,251,404	\$224,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,352,150
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	591,598
Total	\$2,943,748

PERF Net Pension Liability - Unaudited

MONROE COUNTY COMMUNITY SCHOOL CORPORATION - 439000

Net Pension Liability as of June 30, 2024	\$18,971,830
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	243,347
- Net Difference Between Projected and Actual Investment	(2,736,685)
- Change of Assumptions	319,455
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(323,863)
Pension Expense/(Income)	2,943,748
Contributions	(3,769,448)
Total Activity in FY 2025	(3,323,446)
Net Pension Liability as of June 30, 2025	\$15,648,384

Supplemental Information

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

\$3,769,448

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,218,988
2027	825,789
2028	(330,723)
2029	(687,400)
2030	0
Thereafter	0
Total	\$3,026,654

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,653,888	\$15,648,384	\$5,691,683

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 440000
 Submission Unit Name: FAYETTE COUNTY PUBLIC LIBRARY

Wages: \$321,820 Proportionate Share: 0.0000452

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$182,201	\$149,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,145
Change of Assumptions	3,049	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,234	2,712
Total	\$26,164	\$4,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,451
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,950)
Total	\$20,501

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY PUBLIC LIBRARY - 440000

Net Pension Liability as of June 30, 2024	\$182,201
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,208
- Net Difference Between Projected and Actual Investment	(26,269)
- Change of Assumptions	3,049
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,714
Pension Expense/(Income)	20,501
Contributions	(36,044)
Total Activity in FY 2025	(32,841)
Net Pension Liability as of June 30, 2025	\$149,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,044

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$25,199
2027	6,023
2028	(3,355)
2029	(6,560)
2030	0
Thereafter	0
Total	\$21,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$263,949	\$149,360	\$54,326

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 442000
 Submission Unit Name: FAYETTE COUNTY SCHOOL CORPORATION

Wages: \$5,623,012 Proportionate Share: 0.0007890

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,273,563	\$2,607,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364,498	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,446
Change of Assumptions	53,225	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,874	69,845
Total	\$439,597	\$107,291

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$391,893
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	4,998
Total	\$396,891

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY SCHOOL CORPORATION - 442000

Net Pension Liability as of June 30, 2024	\$3,273,563
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,998
- Net Difference Between Projected and Actual Investment	(470,877)
- Change of Assumptions	53,225
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(68,915)
Pension Expense/(Income)	396,891
Contributions	(605,702)
Total Activity in FY 2025	(666,380)
Net Pension Liability as of June 30, 2025	\$2,607,183

Supplemental Information

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

\$605,702

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$449,073
2027	79,995
2028	(82,234)
2029	(114,528)
2030	0
Thereafter	0
Total	\$332,306

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,607,424	\$2,607,183	\$948,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 444000
 Submission Unit Name: EVANSVILLE PUBLIC LIBRARY

Wages: \$7,003,627 Proportionate Share: 0.0009827

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,969,311	\$3,247,248

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$453,983	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	46,639
Change of Assumptions	66,291	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	218,441	14,696
Total	\$738,715	\$61,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$488,102
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	118,346
Total	\$606,448

PERF Net Pension Liability - Unaudited

EVANSVILLE PUBLIC LIBRARY - 444000

Net Pension Liability as of June 30, 2024	\$3,969,311
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,177
- Net Difference Between Projected and Actual Investment	(572,189)
- Change of Assumptions	66,291
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,032)
Pension Expense/(Income)	606,448
Contributions	(783,758)
Total Activity in FY 2025	(722,063)
Net Pension Liability as of June 30, 2025	\$3,247,248

Supplemental Information

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

\$783,758

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$685,995
2027	208,472
2028	(74,442)
2029	(142,645)
2030	0
Thereafter	0
Total	\$677,380

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,738,550	\$3,247,248	\$1,181,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 445000
 Submission Unit Name: EVANSVILLE-VANDERBURGH SCHOOL CORPORATION

Wages: \$54,132,161 Proportionate Share: 0.0075957

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$30,291,642	\$25,099,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,509,024	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	360,489
Change of Assumptions	512,392	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	503,219	32,055
Total	\$4,524,635	\$392,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,772,748
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	347,433
Total	\$4,120,181

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH SCHOOL CORPORATION - 445000

Net Pension Liability as of June 30, 2024	\$30,291,642
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	404,500
- Net Difference Between Projected and Actual Investment	(4,371,206)
- Change of Assumptions	512,392
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,454
Pension Expense/(Income)	4,120,181
Contributions	(6,008,623)
Total Activity in FY 2025	(5,192,302)
Net Pension Liability as of June 30, 2025	\$25,099,340

Supplemental Information

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

\$6,008,623

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,637,972
2027	1,110,033
2028	(513,352)
2029	(1,102,562)
2030	0
Thereafter	0
Total	\$4,132,091

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,355,654	\$25,099,340	\$9,129,217

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 447000
 Submission Unit Name: JOHNSON COUNTY PUBLIC LIBRARY

Wages: \$3,259,251 Proportionate Share: 0.0004573

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,817,974	\$1,511,109

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$211,261	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,703
Change of Assumptions	30,849	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,902	24,110
Total	\$271,012	\$45,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$227,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,642
Total	\$233,781

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY PUBLIC LIBRARY - 447000

Net Pension Liability as of June 30, 2024	\$1,817,974
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,941
- Net Difference Between Projected and Actual Investment	(262,409)
- Change of Assumptions	30,849
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,201
Pension Expense/(Income)	233,781
Contributions	(355,228)
Total Activity in FY 2025	(306,865)
Net Pension Liability as of June 30, 2025	\$1,511,109

Supplemental Information

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

\$355,228

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$266,898
2027	56,121
2028	(31,440)
2029	(66,380)
2030	0
Thereafter	0
Total	\$225,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,670,437	\$1,511,109	\$549,626

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 448000

Submission Unit Name: FRANKLIN COMMUNITY SCHOOLS

Wages: \$8,462,170

Proportionate Share: 0.0011874

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,328,472	\$3,923,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$548,549	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	56,354
Change of Assumptions	80,100	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	335,860	0
Total	\$964,509	\$56,354

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$589,776
Specific Liabilities of Individual Employers	\$208,414
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	176,396
Total	\$974,586

PERF Net Pension Liability - Unaudited

FRANKLIN COMMUNITY SCHOOLS - 448000

Net Pension Liability as of June 30, 2024	\$4,328,472
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,933
- Net Difference Between Projected and Actual Investment	(629,458)
- Change of Assumptions	80,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	217,023
Pension Expense/(Income)	974,586
Contributions	(1,151,994)
Total Activity in FY 2025	(404,810)
Net Pension Liability as of June 30, 2025	\$3,923,662

Supplemental Information

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

\$1,151,994

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$827,329
2027	254,539
2028	(1,354)
2029	(172,359)
2030	0
Thereafter	0
Total	\$908,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,933,911	\$3,923,662	\$1,427,127

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 450000
 Submission Unit Name: FORT WAYNE CITY UTILITIES

Wages: \$27,562,468 Proportionate Share: 0.0038675

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$15,314,114	\$12,779,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,786,688	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	183,550
Change of Assumptions	260,895	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	345,600	139,379
Total	\$2,393,183	\$322,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,920,969
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,109)
Total	\$1,842,860

PERF Net Pension Liability - Unaudited

FORT WAYNE CITY UTILITIES - 450000

Net Pension Liability as of June 30, 2024	\$15,314,114
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	217,178
- Net Difference Between Projected and Actual Investment	(2,211,191)
- Change of Assumptions	260,895
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	393,816
Pension Expense/(Income)	1,842,860
Contributions	(3,037,850)
Total Activity in FY 2025	(2,534,292)
Net Pension Liability as of June 30, 2025	\$12,779,822

Supplemental Information

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

\$3,037,850

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,274,693
2027	602,787
2028	(245,835)
2029	(561,391)
2030	0
Thereafter	0
Total	\$2,070,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,584,554	\$12,779,822	\$4,648,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 451000
 Submission Unit Name: EVANSVILLE HOUSING AUTHORITY

Wages: \$1,988,981 Proportionate Share: 0.0002791

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,132,707	\$922,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,937	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,246
Change of Assumptions	18,828	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,363	61,036
Total	\$178,128	\$74,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$138,628
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,086
Total	\$150,714

PERF Net Pension Liability - Unaudited

EVANSVILLE HOUSING AUTHORITY - 451000

Net Pension Liability as of June 30, 2024	\$1,132,707
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,848
- Net Difference Between Projected and Actual Investment	(163,220)
- Change of Assumptions	18,828
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,870)
Pension Expense/(Income)	150,714
Contributions	(169,745)
Total Activity in FY 2025	(210,445)
Net Pension Liability as of June 30, 2025	\$922,262

Supplemental Information

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

\$169,745

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$156,024
2027	23,717
2028	(35,382)
2029	(40,513)
2030	0
Thereafter	0
Total	\$103,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,629,825	\$922,262	\$335,448

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 452000

Submission Unit Name: FLOYD COUNTY

Wages: \$18,514,820

Proportionate Share: 0.0025980

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,592,219	\$8,584,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,200,211	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	123,300
Change of Assumptions	175,256	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,320	197,899
Total	\$1,542,787	\$321,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,290,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,934
Total	\$1,389,348

PERF Net Pension Liability - Unaudited

FLOYD COUNTY - 452000

Net Pension Liability as of June 30, 2024	\$10,592,219
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	114,638
- Net Difference Between Projected and Actual Investment	(1,525,746)
- Change of Assumptions	175,256
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116,950)
Pension Expense/(Income)	1,389,348
Contributions	(2,043,897)
Total Activity in FY 2025	(2,007,351)
Net Pension Liability as of June 30, 2025	\$8,584,868

Supplemental Information

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

\$2,043,897

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,539,428
2027	281,939
2028	(222,663)
2029	(377,116)
2030	0
Thereafter	0
Total	\$1,221,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,171,214	\$8,584,868	\$3,122,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 455000
 Submission Unit Name: CITY OF FORT WAYNE

Wages: \$54,475,090 Proportionate Share: 0.0076438

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$30,466,183	\$25,258,282

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,531,245	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	362,772
Change of Assumptions	515,637	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	965,246	212,660
Total	\$5,012,128	\$575,432

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,796,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	279,652
Total	\$4,076,291

PERF Net Pension Liability - Unaudited

CITY OF FORT WAYNE - 455000

Net Pension Liability as of June 30, 2024	\$30,466,183
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	408,832
- Net Difference Between Projected and Actual Investment	(4,396,599)
- Change of Assumptions	515,637
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199,894
Pension Expense/(Income)	4,076,291
Contributions	(6,011,956)
Total Activity in FY 2025	(5,207,901)
Net Pension Liability as of June 30, 2025	\$25,258,282

Supplemental Information

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

\$6,011,956

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,748,538
2027	1,319,677
2028	(521,977)
2029	(1,109,542)
2030	0
Thereafter	0
Total	\$4,436,696

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,636,538	\$25,258,282	\$9,187,028

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 455002

Submission Unit Name: ALLEN COUNTY FORT WAYNE CIB OF MANAGERS

Wages: \$1,647,252

Proportionate Share: 0.0002311

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$983,963	\$763,650

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,762	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,968
Change of Assumptions	15,590	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,679	36,561
Total	\$126,031	\$47,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$114,786
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,295)
Total	\$111,491

PERF Net Pension Liability - Unaudited

ALLEN COUNTY FORT WAYNE CIB OF MANAGERS - 455002

Net Pension Liability as of June 30, 2024	\$983,963
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,918
- Net Difference Between Projected and Actual Investment	(141,248)
- Change of Assumptions	15,590
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,134)
Pension Expense/(Income)	111,491
Contributions	(171,930)
Total Activity in FY 2025	(220,313)
Net Pension Liability as of June 30, 2025	\$763,650

Supplemental Information

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

\$171,930

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$125,491
2027	16,821
2028	(30,264)
2029	(33,546)
2030	0
Thereafter	0
Total	\$78,502

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,349,526	\$763,650	\$277,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 456000
 Submission Unit Name: GRIFFITH PUBLIC SCHOOLS

Wages: \$946,924 Proportionate Share: 0.0001329

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$512,741	\$439,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,396	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,307
Change of Assumptions	8,965	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,024	0
Total	\$127,385	\$6,307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,184
Total	\$91,195

PERF Net Pension Liability - Unaudited

GRIFFITH PUBLIC SCHOOLS - 456000

Net Pension Liability as of June 30, 2024	\$512,741
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,846
- Net Difference Between Projected and Actual Investment	(74,196)
- Change of Assumptions	8,965
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,338)
Pension Expense/(Income)	91,195
Contributions	(106,056)
Total Activity in FY 2025	(73,584)
Net Pension Liability as of June 30, 2025	\$439,157

Supplemental Information

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

\$106,056

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$107,446
2027	38,371
2028	(5,448)
2029	(19,291)
2030	0
Thereafter	0
Total	\$121,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$776,079	\$439,157	\$159,732

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 457000
 Submission Unit Name: TOWN OF HAGERSTOWN

Wages: \$1,036,876 Proportionate Share: 0.0001455

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$584,896	\$480,792

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,905
Change of Assumptions	9,815	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,120	3,395
Total	\$85,152	\$10,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,269
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151
Total	\$72,420

PERF Net Pension Liability - Unaudited

TOWN OF HAGERSTOWN - 457000

Net Pension Liability as of June 30, 2024	\$584,896
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,272
- Net Difference Between Projected and Actual Investment	(84,347)
- Change of Assumptions	9,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,866
Pension Expense/(Income)	72,420
Contributions	(116,130)
Total Activity in FY 2025	(104,104)
Net Pension Liability as of June 30, 2025	\$480,792

Supplemental Information

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

\$116,130

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$86,907
2027	19,530
2028	(10,464)
2029	(21,121)
2030	0
Thereafter	0
Total	\$74,852

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$849,658	\$480,792	\$174,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 458000

Submission Unit Name: HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$70,309

Proportionate Share: 0.0000099

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$39,504	\$32,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,574	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	470
Change of Assumptions	668	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	688	312
Total	\$5,930	\$782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,917
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	354
Total	\$5,271

PERF Net Pension Liability - Unaudited

HAGERSTOWN-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 458000

Net Pension Liability as of June 30, 2024	\$39,504
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	525
- Net Difference Between Projected and Actual Investment	(5,700)
- Change of Assumptions	668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	321
Pension Expense/(Income)	5,271
Contributions	(7,875)
Total Activity in FY 2025	(6,790)
Net Pension Liability as of June 30, 2025	\$32,714

Supplemental Information

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

\$7,875

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,874
2027	1,374
2028	(663)
2029	(1,437)
2030	0
Thereafter	0
Total	\$5,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,812	\$32,714	\$11,899

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 460000
 Submission Unit Name: HAMMOND PUBLIC LIBRARY

Wages: \$1,717,943 Proportionate Share: 0.0002411

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$945,669	\$796,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,443
Change of Assumptions	16,264	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,659	31,965
Total	\$153,305	\$43,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,753
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,865)
Total	\$101,888

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC LIBRARY - 460000

Net Pension Liability as of June 30, 2024	\$945,669
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,462
- Net Difference Between Projected and Actual Investment	(136,653)
- Change of Assumptions	16,264
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,645
Pension Expense/(Income)	101,888
Contributions	(191,581)
Total Activity in FY 2025	(148,975)
Net Pension Liability as of June 30, 2025	\$796,694

Supplemental Information

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

\$191,581

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$131,563
2027	26,384
2028	(13,052)
2029	(34,998)
2030	0
Thereafter	0
Total	\$109,897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,407,921	\$796,694	\$289,776

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 461000
 Submission Unit Name: HAMMOND PUBLIC SCHOOLS

Wages: \$20,311,077 Proportionate Share: 0.0028500

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$16,294,047	\$9,417,581

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,316,629	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	135,260
Change of Assumptions	192,256	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,000	3,490,084
Total	\$1,560,885	\$3,625,344

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,415,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,161,207)
Total	\$254,374

PERF Net Pension Liability - Unaudited

HAMMOND PUBLIC SCHOOLS - 461000

Net Pension Liability as of June 30, 2024	\$16,294,047
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(353,312)
- Net Difference Between Projected and Actual Investment	(2,292,648)
- Change of Assumptions	192,256
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,486,741)
Pension Expense/(Income)	254,374
Contributions	(2,190,395)
Total Activity in FY 2025	(6,876,466)
Net Pension Liability as of June 30, 2025	\$9,417,581

Supplemental Information

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

\$2,190,395

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$334,687
2027	(834,145)
2028	(1,151,307)
2029	(413,694)
2030	0
Thereafter	0
Total	(\$2,064,459)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,642,787	\$9,417,581	\$3,425,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 464000

Submission Unit Name: HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$8,109,429

Proportionate Share: 0.0011379

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,655,384	\$3,760,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$525,681	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	54,004
Change of Assumptions	76,761	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,437	65,555
Total	\$631,879	\$119,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$565,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,148)
Total	\$552,041

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY COMMUNITY SCHOOL CORPORATION - 464000

Net Pension Liability as of June 30, 2024	\$4,655,384
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,561
- Net Difference Between Projected and Actual Investment	(670,393)
- Change of Assumptions	76,761
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,552)
Pension Expense/(Income)	552,041
Contributions	(882,709)
Total Activity in FY 2025	(895,291)
Net Pension Liability as of June 30, 2025	\$3,760,093

Supplemental Information

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

\$882,709

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$646,842
2027	134,378
2028	(103,727)
2029	(165,173)
2030	0
Thereafter	0
Total	\$512,320

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,644,852	\$3,760,093	\$1,367,634

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 465000
 Submission Unit Name: CITY OF HUNTINGBURG

Wages: \$4,132,760 Proportionate Share: 0.0005799

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,375,862	\$1,916,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$267,899	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,522
Change of Assumptions	39,119	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,428	38,385
Total	\$320,446	\$65,907

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$288,034
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	(19,869)
Total	\$268,165

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGBURG - 465000

Net Pension Liability as of June 30, 2024	\$2,375,862
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,402
- Net Difference Between Projected and Actual Investment	(342,094)
- Change of Assumptions	39,119
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,975)
Pension Expense/(Income)	268,165
Contributions	(445,249)
Total Activity in FY 2025	(459,632)
Net Pension Liability as of June 30, 2025	\$1,916,230

Supplemental Information

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

\$445,249

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$326,868
2027	66,504
2028	(54,656)
2029	(84,177)
2030	0
Thereafter	0
Total	\$254,539

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,386,369	\$1,916,230	\$696,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 466000
 Submission Unit Name: WILLARD LIBRARY OF EVANSVILLE

Wages: \$647,126 Proportionate Share: 0.0000908

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$377,703	\$300,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,947	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,309
Change of Assumptions	6,125	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,024	9,015
Total	\$64,096	\$13,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,100
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	(1,860)
Total	\$43,240

PERF Net Pension Liability - Unaudited

WILLARD LIBRARY OF EVANSVILLE - 466000

Net Pension Liability as of June 30, 2024	\$377,703
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,237
- Net Difference Between Projected and Actual Investment	(54,318)
- Change of Assumptions	6,125
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,626)
Pension Expense/(Income)	43,240
Contributions	(72,320)
Total Activity in FY 2025	(77,662)
Net Pension Liability as of June 30, 2025	\$300,041

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,320

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$57,348
2027	15,602
2028	(8,998)
2029	(13,180)
2030	0
Thereafter	0
Total	\$50,772

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$530,233	\$300,041	\$109,132

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 469000
 Submission Unit Name: TOWN OF SPICELAND

Wages: \$204,787 Proportionate Share: 0.0000287

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$103,596	\$94,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,259	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,362
Change of Assumptions	1,936	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,465	0
Total	\$35,660	\$1,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,255
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	7,112
Total	\$21,367

PERF Net Pension Liability - Unaudited

TOWN OF SPICELAND - 469000

Net Pension Liability as of June 30, 2024	\$103,596
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,642
- Net Difference Between Projected and Actual Investment	(15,079)
- Change of Assumptions	1,936
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,311
Pension Expense/(Income)	21,367
Contributions	(22,936)
Total Activity in FY 2025	(8,759)
Net Pension Liability as of June 30, 2025	\$94,837

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,936

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$27,287
2027	10,982
2028	194
2029	(4,165)
2030	0
Thereafter	0
Total	\$34,298

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,596	\$94,837	\$34,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 470000

Submission Unit Name: KENDALLVILLE PUBLIC LIBRARY

Wages: \$666,870

Proportionate Share: 0.0000936

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$385,765	\$309,293

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,241	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,442
Change of Assumptions	6,314	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,221	4,858
Total	\$69,776	\$9,300

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,845
Total	\$59,336

PERF Net Pension Liability - Unaudited

KENDALLVILLE PUBLIC LIBRARY - 470000

Net Pension Liability as of June 30, 2024	\$385,765
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,705
- Net Difference Between Projected and Actual Investment	(55,519)
- Change of Assumptions	6,314
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,619)
Pension Expense/(Income)	59,336
Contributions	(74,689)
Total Activity in FY 2025	(76,472)
Net Pension Liability as of June 30, 2025	\$309,293

Supplemental Information

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

\$74,689

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$65,878
2027	16,739
2028	(8,555)
2029	(13,586)
2030	0
Thereafter	0
Total	\$60,476

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$546,584	\$309,293	\$112,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 471000
 Submission Unit Name: LEBANON PUBLIC LIBRARY

Wages: \$654,018 Proportionate Share: 0.0000918

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$397,858	\$303,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,409	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,357
Change of Assumptions	6,193	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,842	26,035
Total	\$68,444	\$30,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,597
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	16,939
Total	\$62,536

PERF Net Pension Liability - Unaudited

LEBANON PUBLIC LIBRARY - 471000

Net Pension Liability as of June 30, 2024	\$397,858
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,633
- Net Difference Between Projected and Actual Investment	(57,035)
- Change of Assumptions	6,193
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,666)
Pension Expense/(Income)	62,536
Contributions	(73,174)
Total Activity in FY 2025	(94,513)
Net Pension Liability as of June 30, 2025	\$303,345

Supplemental Information

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

\$73,174

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$59,984
2027	3,534
2028	(12,141)
2029	(13,325)
2030	0
Thereafter	0
Total	\$38,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$536,073	\$303,345	\$110,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 472000

Submission Unit Name: KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$47,680

Proportionate Share: 0.0000067

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,604	\$22,140

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,095	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	318
Change of Assumptions	452	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	570	312
Total	\$4,117	\$630

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(133)
Total	\$3,195

PERF Net Pension Liability - Unaudited

KEWANNA-UNION TOWNSHIP PUBLIC LIBRARY - 472000

Net Pension Liability as of June 30, 2024	\$26,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	368
- Net Difference Between Projected and Actual Investment	(3,841)
- Change of Assumptions	452
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	702
Pension Expense/(Income)	3,195
Contributions	(5,340)
Total Activity in FY 2025	(4,464)
Net Pension Liability as of June 30, 2025	\$22,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,340

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,944
2027	937
2028	(422)
2029	(972)
2030	0
Thereafter	0
Total	\$3,487

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,125	\$22,140	\$8,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 474000
 Submission Unit Name: ST JOSEPH COUNTY PUBLIC LIBRARY

Wages: \$7,162,924 Proportionate Share: 0.0010051

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,801,622	\$3,321,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$464,331	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	47,702
Change of Assumptions	67,802	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	256,082	733
Total	\$788,215	\$48,435

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$499,228
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	162,627
Total	\$661,855

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY PUBLIC LIBRARY - 474000

Net Pension Liability as of June 30, 2024	\$3,801,622
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,711
- Net Difference Between Projected and Actual Investment	(551,050)
- Change of Assumptions	67,802
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,569
Pension Expense/(Income)	661,855
Contributions	(800,242)
Total Activity in FY 2025	(480,355)
Net Pension Liability as of June 30, 2025	\$3,321,267

Supplemental Information

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

\$800,242

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$696,136
2027	216,643
2028	(27,102)
2029	(145,897)
2030	0
Thereafter	0
Total	\$739,780

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,869,356	\$3,321,267	\$1,208,022

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 475000

Submission Unit Name: SOUTH BEND COMMUNITY SCHOOL CORPORATION

Wages: \$32,432,928

Proportionate Share:

0.0045509

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,746,901	\$15,038,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,102,402	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	215,984
Change of Assumptions	306,996	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	192,992	957,220
Total	\$2,602,390	\$1,173,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,260,410
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(911,181)
Total	\$1,349,229

PERF Net Pension Liability - Unaudited

SOUTH BEND COMMUNITY SCHOOL CORPORATION - 475000

Net Pension Liability as of June 30, 2024	\$18,746,901
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	181,073
- Net Difference Between Projected and Actual Investment	(2,698,138)
- Change of Assumptions	306,996
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	747,608
Pension Expense/(Income)	1,349,229
Contributions	(3,595,610)
Total Activity in FY 2025	(3,708,842)
Net Pension Liability as of June 30, 2025	\$15,038,059

Supplemental Information

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

\$3,595,610

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,993,585
2027	519,232
2028	(423,041)
2029	(660,590)
2030	0
Thereafter	0
Total	\$1,429,186

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,575,319	\$15,038,059	\$5,469,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 478000

Submission Unit Name: SCHOOL CITY OF MISHAWAKA

Wages: \$9,644,541

Proportionate Share:

0.0013533

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,707,875	\$4,471,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$625,191	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	64,227
Change of Assumptions	91,291	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,670	160,737
Total	\$831,152	\$224,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$672,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,606
Total	\$695,784

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF MISHAWAKA - 478000

Net Pension Liability as of June 30, 2024	\$5,707,875
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,203
- Net Difference Between Projected and Actual Investment	(819,969)
- Change of Assumptions	91,291
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(182,981)
Pension Expense/(Income)	695,784
Contributions	(1,060,339)
Total Activity in FY 2025	(1,236,011)
Net Pension Liability as of June 30, 2025	\$4,471,864

Supplemental Information

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

\$1,060,339

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$791,331
2027	164,778
2028	(153,482)
2029	(196,439)
2030	0
Thereafter	0
Total	\$606,188

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,902,696	\$4,471,864	\$1,626,522

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 479000
 Submission Unit Name: MISHAWAKA PUBLIC LIBRARY

Wages: \$2,114,629 Proportionate Share: 0.0002967

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,183,900	\$980,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,068	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,081
Change of Assumptions	20,015	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,913	22,184
Total	\$182,996	\$36,265

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$147,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,513
Total	\$154,882

PERF Net Pension Liability - Unaudited

MISHAWAKA PUBLIC LIBRARY - 479000

Net Pension Liability as of June 30, 2024	\$1,183,900
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,733
- Net Difference Between Projected and Actual Investment	(170,833)
- Change of Assumptions	20,015
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,561
Pension Expense/(Income)	154,882
Contributions	(236,838)
Total Activity in FY 2025	(203,480)
Net Pension Liability as of June 30, 2025	\$980,420

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$236,838

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$174,292
2027	35,154
2028	(19,647)
2029	(43,068)
2030	0
Thereafter	0
Total	\$146,731

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,732,602	\$980,420	\$356,602

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 480000
 Submission Unit Name: MICHIGAN CITY AREA SCHOOLS

Wages: \$8,691,777 Proportionate Share: 0.0012196

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,317,272	\$4,030,064

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$563,425	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57,882
Change of Assumptions	82,272	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,770	451,373
Total	\$689,467	\$509,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$605,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,522)
Total	\$545,247

PERF Net Pension Liability - Unaudited

MICHIGAN CITY AREA SCHOOLS - 480000

Net Pension Liability as of June 30, 2024	\$5,317,272
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,469
- Net Difference Between Projected and Actual Investment	(761,907)
- Change of Assumptions	82,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(215,048)
Pension Expense/(Income)	545,247
Contributions	(956,241)
Total Activity in FY 2025	(1,287,208)
Net Pension Liability as of June 30, 2025	\$4,030,064

Supplemental Information

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

\$956,241

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$515,439
2027	13,109
2028	(171,304)
2029	(177,032)
2030	0
Thereafter	0
Total	\$180,212

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,121,945	\$4,030,064	\$1,465,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 481000
 Submission Unit Name: HAMILTON EAST PUBLIC LIBRARY

Wages: \$3,603,991 Proportionate Share: 0.0005057

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,073,539	\$1,671,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,621	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,000
Change of Assumptions	34,114	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,203	20,124
Total	\$311,938	\$44,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$251,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,061
Total	\$277,240

PERF Net Pension Liability - Unaudited

HAMILTON EAST PUBLIC LIBRARY - 481000

Net Pension Liability as of June 30, 2024	\$2,073,539
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,109
- Net Difference Between Projected and Actual Investment	(298,544)
- Change of Assumptions	34,114
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,019)
Pension Expense/(Income)	277,240
Contributions	(403,397)
Total Activity in FY 2025	(402,497)
Net Pension Liability as of June 30, 2025	\$1,671,042

Supplemental Information

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

\$403,397

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$313,143
2027	72,279
2028	(44,204)
2029	(73,404)
2030	0
Thereafter	0
Total	\$267,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,953,073	\$1,671,042	\$607,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 482000
 Submission Unit Name: MILAN TOWNSHIP, ALLEN COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,915	\$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	17	9,607
Total	\$17	\$9,607

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	(3,647)
Total	(\$3,647)

PERF Net Pension Liability - Unaudited

MILAN TOWNSHIP, ALLEN COUNTY - 482000

Net Pension Liability as of June 30, 2024	\$14,915
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,529)
- Net Difference Between Projected and Actual Investment	(1,975)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,764)
Pension Expense/(Income)	(3,647)
Contributions	0
Total Activity in FY 2025	(14,915)
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	(\$3,503)
2027	(3,234)
2028	(2,853)
2029	0
2030	0
Thereafter	0
Total	(\$9,590)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 484000
 Submission Unit Name: SHELBYVILLE CENTRAL SCHOOLS

Wages: \$6,851,815 Proportionate Share: 0.0009614

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,904,412	\$3,176,864

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$444,143	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	45,628
Change of Assumptions	64,854	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,484	16,654
Total	\$599,481	\$62,282

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$477,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,748
Total	\$561,271

PERF Net Pension Liability - Unaudited

SHELBYVILLE CENTRAL SCHOOLS - 484000

Net Pension Liability as of June 30, 2024	\$3,904,412
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,988
- Net Difference Between Projected and Actual Investment	(562,585)
- Change of Assumptions	64,854
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,036)
Pension Expense/(Income)	561,271
Contributions	(758,040)
Total Activity in FY 2025	(727,548)
Net Pension Liability as of June 30, 2025	\$3,176,864

Supplemental Information

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

\$758,040

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$611,760
2027	144,044
2028	(79,052)
2029	(139,553)
2030	0
Thereafter	0
Total	\$537,199

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,614,167	\$3,176,864	\$1,155,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 486000
 Submission Unit Name: SHELBY COUNTY PUBLIC LIBRARY

Wages: \$567,509 Proportionate Share: 0.0000796

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$338,200	\$263,031

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,773	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,778
Change of Assumptions	5,370	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,338	10,512
Total	\$47,481	\$14,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,537
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,190)
Total	\$36,347

PERF Net Pension Liability - Unaudited

SHELBY COUNTY PUBLIC LIBRARY - 486000

Net Pension Liability as of June 30, 2024	\$338,200
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,112
- Net Difference Between Projected and Actual Investment	(48,557)
- Change of Assumptions	5,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,880)
Pension Expense/(Income)	36,347
Contributions	(63,561)
Total Activity in FY 2025	(75,169)
Net Pension Liability as of June 30, 2025	\$263,031

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$63,561

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$46,172
2027	7,773
2028	(9,199)
2029	(11,555)
2030	0
Thereafter	0
Total	\$33,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$464,830	\$263,031	\$95,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 487000
 Submission Unit Name: ST JOSEPH COUNTY

Wages: \$57,091,238 Proportionate Share: 0.0080109

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$31,679,107	\$26,471,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,700,836	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	380,195
Change of Assumptions	540,401	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	788,078	159,429
Total	\$5,029,315	\$539,624

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,978,976
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	(43,989)
Total	\$3,934,987

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY - 487000

Net Pension Liability as of June 30, 2024	\$31,679,107
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	454,113
- Net Difference Between Projected and Actual Investment	(4,574,617)
- Change of Assumptions	540,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	760,761
Pension Expense/(Income)	3,934,987
Contributions	(6,323,419)
Total Activity in FY 2025	(5,207,774)
Net Pension Liability as of June 30, 2025	\$26,471,333

Supplemental Information

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

\$6,323,419

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,871,135
2027	1,274,883
2028	(493,497)
2029	(1,162,830)
2030	0
Thereafter	0
Total	\$4,489,691

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,780,246	\$26,471,333	\$9,628,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 487001

Submission Unit Name: ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$277,256

Proportionate Share:

0.0000389

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$145,519	\$128,542

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,971	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,846
Change of Assumptions	2,624	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,356	4,177
Total	\$28,951	\$6,023

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,321
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	(5,924)
Total	\$13,397

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 487001

Net Pension Liability as of June 30, 2024	\$145,519
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,057
- Net Difference Between Projected and Actual Investment	(21,113)
- Change of Assumptions	2,624
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,111
Pension Expense/(Income)	13,397
Contributions	(31,053)
Total Activity in FY 2025	(16,977)
Net Pension Liability as of June 30, 2025	\$128,542

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,053

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$22,019
2027	7,276
2028	(721)
2029	(5,646)
2030	0
Thereafter	0
Total	\$22,928

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$227,159	\$128,542	\$46,754

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 488000
 Submission Unit Name: UNION CITY LIBRARY

Wages: \$29,244 Proportionate Share: 0.0000041

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$22,977	\$13,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,894	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	195
Change of Assumptions	277	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	102	4,967
Total	\$2,273	\$5,162

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,036
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	(2,021)
Total	\$15

PERF Net Pension Liability - Unaudited

UNION CITY LIBRARY - 488000

Net Pension Liability as of June 30, 2024	\$22,977
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(461)
- Net Difference Between Projected and Actual Investment	(3,237)
- Change of Assumptions	277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,711)
Pension Expense/(Income)	15
Contributions	(2,312)
Total Activity in FY 2025	(9,429)
Net Pension Liability as of June 30, 2025	\$13,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,312

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$557
2027	(1,073)
2028	(1,777)
2029	(596)
2030	0
Thereafter	0
Total	(\$2,889)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,942	\$13,548	\$4,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 490000
 Submission Unit Name: CAMBRIDGE CITY LIBRARY

Wages: \$74,312 Proportionate Share: 0.0000104

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$45,147	\$34,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,805	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	494
Change of Assumptions	702	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	566	7,288
Total	\$6,073	\$7,782

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,948)
Total	\$1,218

PERF Net Pension Liability - Unaudited

CAMBRIDGE CITY LIBRARY - 490000

Net Pension Liability as of June 30, 2024	\$45,147
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178
- Net Difference Between Projected and Actual Investment	(6,472)
- Change of Assumptions	702
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,916
Pension Expense/(Income)	1,218
Contributions	(8,323)
Total Activity in FY 2025	(10,781)
Net Pension Liability as of June 30, 2025	\$34,366

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,323

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,431
2027	(1,250)
2028	(1,381)
2029	(1,509)
2030	0
Thereafter	0
Total	(1,709)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,732	\$34,366	\$12,500

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 491000
 Submission Unit Name: ELKHART PUBLIC LIBRARY

Wages: \$3,501,482 Proportionate Share: 0.0004913

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,076,360	\$1,623,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,968	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,317
Change of Assumptions	33,142	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,956	98,565
Total	\$269,066	\$121,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,026
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,285)
Total	\$194,741

PERF Net Pension Liability - Unaudited

ELKHART PUBLIC LIBRARY - 491000

Net Pension Liability as of June 30, 2024	\$2,076,360
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,166
- Net Difference Between Projected and Actual Investment	(298,234)
- Change of Assumptions	33,142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,641)
Pension Expense/(Income)	194,741
Contributions	(381,075)
Total Activity in FY 2025	(452,901)
Net Pension Liability as of June 30, 2025	\$1,623,459

Supplemental Information

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

\$381,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$247,189
2027	28,797
2028	(57,486)
2029	(71,316)
2030	0
Thereafter	0
Total	\$147,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,868,983	\$1,623,459	\$590,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 492000
 Submission Unit Name: CLARK COUNTY

Wages: \$25,292,578 Proportionate Share: 0.0035490

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,131,424	\$11,727,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,639,549	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	168,434
Change of Assumptions	239,409	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	385,322	124,704
Total	\$2,264,280	\$293,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,762,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	136,407
Total	\$1,899,178

PERF Net Pension Liability - Unaudited

CLARK COUNTY - 492000

Net Pension Liability as of June 30, 2024	\$14,131,424
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	191,250
- Net Difference Between Projected and Actual Investment	(2,039,483)
- Change of Assumptions	239,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,572
Pension Expense/(Income)	1,899,178
Contributions	(2,803,984)
Total Activity in FY 2025	(2,404,058)
Net Pension Liability as of June 30, 2025	\$11,727,366

Supplemental Information

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

\$2,803,984

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,138,737
2027	584,085
2028	(236,521)
2029	(515,159)
2030	0
Thereafter	0
Total	\$1,971,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,724,649	\$11,727,366	\$4,265,517

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 493000
 Submission Unit Name: NEW CARLISLE-OLIVE TWP LIBRARY

Wages: \$221,846 Proportionate Share: 0.0000311

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$123,348	\$102,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,367	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,476
Change of Assumptions	2,098	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,724	1,889
Total	\$19,189	\$3,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,447
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	(1,717)
Total	\$13,730

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TWP LIBRARY - 493000

Net Pension Liability as of June 30, 2024	\$123,348
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,725
- Net Difference Between Projected and Actual Investment	(17,808)
- Change of Assumptions	2,098
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,521
Pension Expense/(Income)	13,730
Contributions	(24,847)
Total Activity in FY 2025	(20,581)
Net Pension Liability as of June 30, 2025	\$102,767

Supplemental Information

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

\$24,847

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$17,588
2027	4,663
2028	(1,912)
2029	(4,515)
2030	0
Thereafter	0
Total	\$15,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,611	\$102,767	\$37,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 495000
 Submission Unit Name: PLAINFIELD PUBLIC LIBRARY

Wages: \$1,001,854 Proportionate Share: 0.0001406

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$570,384	\$464,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,954	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,673
Change of Assumptions	9,485	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,556	9,158
Total	\$80,995	\$15,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,457)
Total	\$62,378

PERF Net Pension Liability - Unaudited

PLAINFIELD PUBLIC LIBRARY - 495000

Net Pension Liability as of June 30, 2024	\$570,384
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,497
- Net Difference Between Projected and Actual Investment	(82,194)
- Change of Assumptions	9,485
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,259
Pension Expense/(Income)	62,378
Contributions	(112,208)
Total Activity in FY 2025	(105,783)
Net Pension Liability as of June 30, 2025	\$464,601

Supplemental Information

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

\$112,208

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,428
2027	16,250
2028	(11,105)
2029	(20,409)
2030	0
Thereafter	0
Total	\$65,164

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$821,044	\$464,601	\$168,986

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 497000
 Submission Unit Name: RICHMOND SANITARY DISTRICT

Wages: \$4,694,609 Proportionate Share: 0.0006587

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,874,092	\$2,176,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$304,303	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,262
Change of Assumptions	44,435	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,746	175,630
Total	\$386,484	\$206,892

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$327,173
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,004)
Total	\$282,169

PERF Net Pension Liability - Unaudited

RICHMOND SANITARY DISTRICT - 497000

Net Pension Liability as of June 30, 2024	\$2,874,092
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,744
- Net Difference Between Projected and Actual Investment	(411,802)
- Change of Assumptions	44,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(96,426)
Pension Expense/(Income)	282,169
Contributions	(525,594)
Total Activity in FY 2025	(697,474)
Net Pension Liability as of June 30, 2025	\$2,176,618

Supplemental Information

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

\$525,594

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$335,686
2027	30,192
2028	(90,671)
2029	(95,615)
2030	0
Thereafter	0
Total	\$179,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,846,528	\$2,176,618	\$791,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 498000
 Submission Unit Name: RICHMOND-MORRISON-REEVES LIBRARY

Wages: \$923,926 Proportionate Share: 0.0001296

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$594,973	\$428,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,872	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,151
Change of Assumptions	8,743	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	717	47,499
Total	\$69,332	\$53,650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,372
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	(25,423)
Total	\$38,949

PERF Net Pension Liability - Unaudited

RICHMOND-MORRISON-REEVES LIBRARY - 498000

Net Pension Liability as of June 30, 2024	\$594,973
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,106)
- Net Difference Between Projected and Actual Investment	(84,928)
- Change of Assumptions	8,743
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,313)
Pension Expense/(Income)	38,949
Contributions	(97,066)
Total Activity in FY 2025	(166,721)
Net Pension Liability as of June 30, 2025	\$428,252

Supplemental Information

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

\$97,066

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$57,871
2027	1,691
2028	(25,068)
2029	(18,812)
2030	0
Thereafter	0
Total	\$15,682

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$756,809	\$428,252	\$155,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 501000
 Submission Unit Name: VINCENNES WATER DEPARTMENT

Wages: \$1,230,320 Proportionate Share: 0.0001726

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$780,802	\$570,342

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,737	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,192
Change of Assumptions	11,643	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,680	66,738
Total	\$93,060	\$74,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,730
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	(41,591)
Total	\$44,139

PERF Net Pension Liability - Unaudited

VINCENNES WATER DEPARTMENT - 501000

Net Pension Liability as of June 30, 2024	\$780,802
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(286)
- Net Difference Between Projected and Actual Investment	(111,573)
- Change of Assumptions	11,643
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,820)
Pension Expense/(Income)	44,139
Contributions	(122,563)
Total Activity in FY 2025	(210,460)
Net Pension Liability as of June 30, 2025	\$570,342

Supplemental Information

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

\$122,563

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$72,734
2027	3,297
2028	(32,847)
2029	(25,054)
2030	0
Thereafter	0
Total	\$18,130

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,007,911	\$570,342	\$207,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 501001
 Submission Unit Name: VINCENNES SEWER DEPARTMENT

Wages: \$1,106,600 Proportionate Share: 0.0001553

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$608,679	\$513,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,745	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,370
Change of Assumptions	10,476	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,937	6,153
Total	\$100,158	\$13,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,137
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	(2,594)
Total	\$74,543

PERF Net Pension Liability - Unaudited

VINCENNES SEWER DEPARTMENT - 501001

Net Pension Liability as of June 30, 2024	\$608,679
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,363
- Net Difference Between Projected and Actual Investment	(87,961)
- Change of Assumptions	10,476
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,736
Pension Expense/(Income)	74,543
Contributions	(119,660)
Total Activity in FY 2025	(95,503)
Net Pension Liability as of June 30, 2025	\$513,176

Supplemental Information

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

\$119,660

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$92,710
2027	25,723
2028	(9,256)
2029	(22,542)
2030	0
Thereafter	0
Total	\$86,635

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$906,886	\$513,176	\$186,654

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 502000
 Submission Unit Name: VINCENNES HOUSING AUTHORITY

Wages: \$674,091 Proportionate Share: 0.0000946

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$416,401	\$312,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,703	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,490
Change of Assumptions	6,382	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,171	37,330
Total	\$56,256	\$41,820

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,167)
Total	\$31,820

PERF Net Pension Liability - Unaudited

VINCENNES HOUSING AUTHORITY - 502000

Net Pension Liability as of June 30, 2024	\$416,401
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,027
- Net Difference Between Projected and Actual Investment	(59,623)
- Change of Assumptions	6,382
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,911)
Pension Expense/(Income)	31,820
Contributions	(75,498)
Total Activity in FY 2025	(103,803)
Net Pension Liability as of June 30, 2025	\$312,598

Supplemental Information

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

\$75,498

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$42,268
2027	(386)
2028	(13,715)
2029	(13,731)
2030	0
Thereafter	0
Total	\$14,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$552,424	\$312,598	\$113,699

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 505000
 Submission Unit Name: WASHINGTON CARNEGIE LIBRARY

Wages: \$130,770 Proportionate Share: 0.0000183

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$72,558	\$60,471

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,454	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	869
Change of Assumptions	1,234	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,622	883
Total	\$11,310	\$1,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,090
Specific 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)
Total	\$9,008

PERF Net Pension Liability - Unaudited

WASHINGTON CARNEGIE LIBRARY - 505000

Net Pension Liability as of June 30, 2024	\$72,558
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,018
- Net Difference Between Projected and Actual Investment	(10,476)
- Change of Assumptions	1,234
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,775
Pension Expense/(Income)	9,008
Contributions	(14,646)
Total Activity in FY 2025	(12,087)
Net Pension Liability as of June 30, 2025	\$60,471

Supplemental Information

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

\$14,646

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,690
2027	2,639
2028	(1,114)
2029	(2,657)
2030	0
Thereafter	0
Total	\$9,558

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$106,864	\$60,471	\$21,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 506000
 Submission Unit Name: CITY OF WASHINGTON

Wages: \$6,925,598 Proportionate Share: 0.0009718

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,904,815	\$3,211,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$448,947	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	46,121
Change of Assumptions	65,556	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,279	48,670
Total	\$572,782	\$94,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$482,688
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	(3,088)
Total	\$479,600

PERF Net Pension Liability - Unaudited

CITY OF WASHINGTON - 506000

Net Pension Liability as of June 30, 2024	\$3,904,815
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,751
- Net Difference Between Projected and Actual Investment	(563,132)
- Change of Assumptions	65,556
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,640
Pension Expense/(Income)	479,600
Contributions	(772,000)
Total Activity in FY 2025	(693,585)
Net Pension Liability as of June 30, 2025	\$3,211,230

Supplemental Information

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

\$772,000

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$570,525
2027	118,995
2028	(70,467)
2029	(141,062)
2030	0
Thereafter	0
Total	\$477,991

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,674,898	\$3,211,230	\$1,167,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 508000
 Submission Unit Name: WABASH CARNEGIE LIBRARY

Wages: \$376,335 Proportionate Share: 0.0000528

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$216,867	\$174,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,392	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,506
Change of Assumptions	3,562	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,242	12,311
Total	\$30,196	\$14,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,226
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,320)
Total	\$18,906

PERF Net Pension Liability - Unaudited

WABASH CARNEGIE LIBRARY - 508000

Net Pension Liability as of June 30, 2024	\$216,867
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,166
- Net Difference Between Projected and Actual Investment	(31,220)
- Change of Assumptions	3,562
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,342
Pension Expense/(Income)	18,906
Contributions	(42,150)
Total Activity in FY 2025	(42,394)
Net Pension Liability as of June 30, 2025	\$174,473

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,150

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$24,567
2027	3,155
2028	(4,679)
2029	(7,664)
2030	0
Thereafter	0
Total	\$15,379

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$308,330	\$174,473	\$63,460

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 509000
 Submission Unit Name: CITY OF WARSAW

Wages: \$7,401,483 Proportionate Share: 0.0010386

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,395,789	\$3,431,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$479,807	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	49,292
Change of Assumptions	70,062	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,756	142,009
Total	\$641,625	\$191,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$515,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,347
Total	\$563,215

PERF Net Pension Liability - Unaudited

CITY OF WARSAW - 509000

Net Pension Liability as of June 30, 2024	\$4,395,789
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,292
- Net Difference Between Projected and Actual Investment	(631,309)
- Change of Assumptions	70,062
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166,906)
Pension Expense/(Income)	563,215
Contributions	(828,178)
Total Activity in FY 2025	(963,824)
Net Pension Liability as of June 30, 2025	\$3,431,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$828,178

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$620,312
2027	97,874
2028	(117,102)
2029	(150,760)
2030	0
Thereafter	0
Total	\$450,324

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,064,982	\$3,431,965	\$1,248,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 510000
 Submission Unit Name: CITY OF WEST LAFAYETTE

Wages: \$8,513,614 Proportionate Share: 0.0011946

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,578,393	\$3,947,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$551,875	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	56,695
Change of Assumptions	80,586	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,454	6,945
Total	\$803,915	\$63,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$593,352
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,076
Total	\$676,428

PERF Net Pension Liability - Unaudited

CITY OF WEST LAFAYETTE - 510000

Net Pension Liability as of June 30, 2024	\$4,578,393
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,646
- Net Difference Between Projected and Actual Investment	(662,890)
- Change of Assumptions	80,586
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,018
Pension Expense/(Income)	676,428
Contributions	(937,728)
Total Activity in FY 2025	(630,940)
Net Pension Liability as of June 30, 2025	\$3,947,453

Supplemental Information

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

\$937,728

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$754,896
2027	205,821
2028	(47,039)
2029	(173,403)
2030	0
Thereafter	0
Total	\$740,275

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,975,955	\$3,947,453	\$1,435,781

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 511000
 Submission Unit Name: MSD MT VERNON

Wages: \$4,365,065 Proportionate Share: 0.0006125

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,504,451	\$2,023,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$282,960	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,069
Change of Assumptions	41,318	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,827	60,273
Total	\$355,105	\$89,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$304,226
Specific Liabilities of Individual Employers	\$168
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,432)
Total	\$288,962

PERF Net Pension Liability - Unaudited

MSD MT VERNON - 511000

Net Pension Liability as of June 30, 2024	\$2,504,451
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,284
- Net Difference Between Projected and Actual Investment	(360,667)
- Change of Assumptions	41,318
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,662
Pension Expense/(Income)	288,962
Contributions	(489,056)
Total Activity in FY 2025	(480,497)
Net Pension Liability as of June 30, 2025	\$2,023,954

Supplemental Information

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

\$489,056

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$334,479
2027	72,320
2028	(52,128)
2029	(88,908)
2030	0
Thereafter	0
Total	\$265,763

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,576,739	\$2,023,954	\$736,159

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 512000
 Submission Unit Name: MUNCIE PUBLIC LIBRARY

Wages: \$1,886,479 Proportionate Share: 0.0002647

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,044,428	\$874,678

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$122,285	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,563
Change of Assumptions	17,856	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,393	21,238
Total	\$165,534	\$33,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$131,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,550)
Total	\$127,925

PERF Net Pension Liability - Unaudited

MUNCIE PUBLIC LIBRARY - 512000

Net Pension Liability as of June 30, 2024	\$1,044,428
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,244
- Net Difference Between Projected and Actual Investment	(150,849)
- Change of Assumptions	17,856
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,360
Pension Expense/(Income)	127,925
Contributions	(211,286)
Total Activity in FY 2025	(169,750)
Net Pension Liability as of June 30, 2025	\$874,678

Supplemental Information

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

\$211,286

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$150,959
2027	34,472
2028	(15,275)
2029	(38,423)
2030	0
Thereafter	0
Total	\$131,733

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,545,735	\$874,678	\$318,141

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 513000
 Submission Unit Name: CITY OF MUNCIE HOUSING AUTHORITY

Wages: \$846,930 Proportionate Share: 0.0001188

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$703,004	\$392,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$54,883	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,638
Change of Assumptions	8,014	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,707	129,900
Total	\$147,604	\$135,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,970
Total	\$65,977

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE HOUSING AUTHORITY - 513000

Net Pension Liability as of June 30, 2024	\$703,004
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,166)
- Net Difference Between Projected and Actual Investment	(98,718)
- Change of Assumptions	8,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(173,691)
Pension Expense/(Income)	65,977
Contributions	(94,856)
Total Activity in FY 2025	(310,440)
Net Pension Liability as of June 30, 2025	\$392,564

Supplemental Information

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

\$94,856

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$74,253
2027	6,712
2028	(51,656)
2029	(17,243)
2030	0
Thereafter	0
Total	\$12,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$693,741	\$392,564	\$142,785

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 516000

Submission Unit Name: NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$443,548

Proportionate Share: 0.0000622

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$274,107	\$205,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,735	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,952
Change of Assumptions	4,196	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,774	17,203
Total	\$36,705	\$20,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,461)
Total	\$27,433

PERF Net Pension Liability - Unaudited

NORTH MADISON COUNTY PUBLIC LIBRARY SYSTEM - 516000

Net Pension Liability as of June 30, 2024	\$274,107
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	642
- Net Difference Between Projected and Actual Investment	(39,245)
- Change of Assumptions	4,196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,400)
Pension Expense/(Income)	27,433
Contributions	(49,198)
Total Activity in FY 2025	(68,572)
Net Pension Liability as of June 30, 2025	\$205,535

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$49,198

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$30,126
2027	4,642
2028	(9,190)
2029	(9,028)
2030	0
Thereafter	0
Total	\$16,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$363,222	\$205,535	\$74,758

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 518000
 Submission Unit Name: FULTON COUNTY LIBRARY

Wages: \$813,392 Proportionate Share: 0.0001141

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$454,695	\$377,034

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,711	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,415
Change of Assumptions	7,697	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,967	4,419
Total	\$67,375	\$9,834

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,496
Total	\$61,169

PERF Net Pension Liability - Unaudited

FULTON COUNTY LIBRARY - 518000

Net Pension Liability as of June 30, 2024	\$454,695
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,110
- Net Difference Between Projected and Actual Investment	(65,618)
- Change of Assumptions	7,697
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,514)
Pension Expense/(Income)	61,169
Contributions	(85,505)
Total Activity in FY 2025	(77,661)
Net Pension Liability as of June 30, 2025	\$377,034

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$85,505

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$69,304
2027	13,634
2028	(8,835)
2029	(16,562)
2030	0
Thereafter	0
Total	\$57,541

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$666,295	\$377,034	\$137,136

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 519000

Submission Unit Name: WARSAW COMMUNITY PUBLIC LIBRARY

Wages: \$1,178,377

Proportionate Share:

0.0001653

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$609,082	\$546,220

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,364	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,845
Change of Assumptions	11,151	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,914	24,292
Total	\$128,429	\$32,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,488)
Total	\$74,616

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY PUBLIC LIBRARY - 519000

Net Pension Liability as of June 30, 2024	\$609,082
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,941
- Net Difference Between Projected and Actual Investment	(88,490)
- Change of Assumptions	11,151
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,898
Pension Expense/(Income)	74,616
Contributions	(131,978)
Total Activity in FY 2025	(62,862)
Net Pension Liability as of June 30, 2025	\$546,220

Supplemental Information

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

\$131,978

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$93,931
2027	27,635
2028	(1,280)
2029	(23,994)
2030	0
Thereafter	0
Total	\$96,292

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$965,282	\$546,220	\$198,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 522000
 Submission Unit Name: SCHOOL TOWN OF MUNSTER

Wages: \$5,533,511 Proportionate Share: 0.0007764

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,024,851	\$2,565,547

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$358,677	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,848
Change of Assumptions	52,375	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,672	16,052
Total	\$527,724	\$52,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$385,634
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,288
Total	\$442,922

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF MUNSTER - 522000

Net Pension Liability as of June 30, 2024	\$3,024,851
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,667
- Net Difference Between Projected and Actual Investment	(437,349)
- Change of Assumptions	52,375
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,354
Pension Expense/(Income)	442,922
Contributions	(616,273)
Total Activity in FY 2025	(459,304)
Net Pension Liability as of June 30, 2025	\$2,565,547

Supplemental Information

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

\$616,273

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$487,824
2027	137,986
2028	(38,287)
2029	(112,699)
2030	0
Thereafter	0
Total	\$474,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,533,845	\$2,565,547	\$933,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 525000
 Submission Unit Name: EAST CHICAGO PUBLIC LIBRARY

Wages: \$1,588,104 Proportionate Share: 0.0002228

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$800,554	\$736,224

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,928	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,574
Change of Assumptions	15,030	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,297	45,796
Total	\$182,255	\$56,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,664
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	12,289
Total	\$122,953

PERF Net Pension Liability - Unaudited

EAST CHICAGO PUBLIC LIBRARY - 525000

Net Pension Liability as of June 30, 2024	\$800,554
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,881
- Net Difference Between Projected and Actual Investment	(116,570)
- Change of Assumptions	15,030
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,234
Pension Expense/(Income)	122,953
Contributions	(165,858)
Total Activity in FY 2025	(64,330)
Net Pension Liability as of June 30, 2025	\$736,224

Supplemental Information

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

\$165,858

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$131,254
2027	27,800
2028	(829)
2029	(32,340)
2030	0
Thereafter	0
Total	\$125,885

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,301,057	\$736,224	\$267,782

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 528000
 Submission Unit Name: CITY OF EAST CHICAGO

Wages: \$9,751,027 Proportionate Share: 0.0013682

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,342,352	\$4,521,100

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$632,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	64,934
Change of Assumptions	92,296	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,933	529,506
Total	\$771,303	\$594,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$679,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(184,995)
Total	\$494,583

PERF Net Pension Liability - Unaudited

CITY OF EAST CHICAGO - 528000

Net Pension Liability as of June 30, 2024	\$6,342,352
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(17,940)
- Net Difference Between Projected and Actual Investment	(904,683)
- Change of Assumptions	92,296
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(424,206)
Pension Expense/(Income)	494,583
Contributions	(1,061,302)
Total Activity in FY 2025	(1,821,252)
Net Pension Liability as of June 30, 2025	\$4,521,100

Supplemental Information

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

\$1,061,302

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$628,839
2027	13,816
2028	(267,189)
2029	(198,603)
2030	0
Thereafter	0
Total	\$176,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,989,706	\$4,521,100	\$1,644,430

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 529000
 Submission Unit Name: EAST CHICAGO WATER DEPARTMENT

Wages: \$684,896 Proportionate Share: 0.0000961

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$425,672	\$317,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,396	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,561
Change of Assumptions	6,483	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,060	37,457
Total	\$55,939	\$42,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,702)
Total	\$29,030

PERF Net Pension Liability - Unaudited

EAST CHICAGO WATER DEPARTMENT - 529000

Net Pension Liability as of June 30, 2024	\$425,672
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	770
- Net Difference Between Projected and Actual Investment	(60,921)
- Change of Assumptions	6,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,772)
Pension Expense/(Income)	29,030
Contributions	(76,708)
Total Activity in FY 2025	(108,118)
Net Pension Liability as of June 30, 2025	\$317,554

Supplemental Information

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

\$76,708

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,439
2027	870
2028	(14,439)
2029	(13,949)
2030	0
Thereafter	0
Total	\$13,921

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$561,183	\$317,554	\$115,502

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 530000

Submission Unit Name: PORTAGE TOWNSHIP, ST JOSEPH COUNTY

Wages: \$829,126

Proportionate Share: 0.0001163

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$201,952	\$384,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,728	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,520
Change of Assumptions	7,845	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	175,995	6,010
Total	\$237,568	\$11,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,451
Total	\$123,217

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP, ST JOSEPH COUNTY - 530000

Net Pension Liability as of June 30, 2024	\$201,952
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,030
- Net Difference Between Projected and Actual Investment	(32,259)
- Change of Assumptions	7,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,705
Pension Expense/(Income)	123,217
Contributions	(80,187)
Total Activity in FY 2025	182,351
Net Pension Liability as of June 30, 2025	\$384,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,187

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$131,885
2027	71,763
2028	39,273
2029	(16,883)
2030	0
Thereafter	0
Total	\$226,038

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$679,142	\$384,303	\$139,780

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 531000
 Submission Unit Name: PLYMOUTH PUBLIC LIBRARY

Wages: \$645,031 Proportionate Share: 0.0000905

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$354,727	\$299,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,809	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,295
Change of Assumptions	6,105	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,707	2,038
Total	\$58,621	\$6,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,845
Total	\$52,796

PERF Net Pension Liability - Unaudited

PLYMOUTH PUBLIC LIBRARY - 531000

Net Pension Liability as of June 30, 2024	\$354,727
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,454
- Net Difference Between Projected and Actual Investment	(51,262)
- Change of Assumptions	6,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,472
Pension Expense/(Income)	52,796
Contributions	(72,243)
Total Activity in FY 2025	(55,678)
Net Pension Liability as of June 30, 2025	\$299,049

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$72,243

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,291
2027	13,904
2028	(4,771)
2029	(13,136)
2030	0
Thereafter	0
Total	\$52,288

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$528,481	\$299,049	\$108,771

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 534000

Submission Unit Name: EASTERN HOWARD SCHOOL CORPORATION

Wages: \$1,454,105

Proportionate Share:

0.0002040

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$783,623	\$674,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,243	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,682
Change of Assumptions	13,761	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,379	14,149
Total	\$142,383	\$23,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,084
Total	\$112,410

PERF Net Pension Liability - Unaudited

EASTERN HOWARD SCHOOL CORPORATION - 534000

Net Pension Liability as of June 30, 2024	\$783,623
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,931
- Net Difference Between Projected and Actual Investment	(113,436)
- Change of Assumptions	13,761
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,672
Pension Expense/(Income)	112,410
Contributions	(162,860)
Total Activity in FY 2025	(109,522)
Net Pension Liability as of June 30, 2025	\$674,101

Supplemental Information

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

\$162,860

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$125,459
2027	30,398
2028	(7,693)
2029	(29,612)
2030	0
Thereafter	0
Total	\$118,552

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,191,273	\$674,101	\$245,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 535000
 Submission Unit Name: ANDERSON PUBLIC LIBRARY

Wages: \$1,920,450 Proportionate Share: 0.0002695

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$943,654	\$890,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$124,502	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,790
Change of Assumptions	18,180	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,298	4,726
Total	\$236,980	\$17,516

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,869
Total	\$156,728

PERF Net Pension Liability - Unaudited

ANDERSON PUBLIC LIBRARY - 535000

Net Pension Liability as of June 30, 2024	\$943,654
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,789
- Net Difference Between Projected and Actual Investment	(137,733)
- Change of Assumptions	18,180
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,012
Pension Expense/(Income)	156,728
Contributions	(215,090)
Total Activity in FY 2025	(53,114)
Net Pension Liability as of June 30, 2025	\$890,540

Supplemental Information

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

\$215,090

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$187,991
2027	63,252
2028	7,341
2029	(39,120)
2030	0
Thereafter	0
Total	\$219,464

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,573,765	\$890,540	\$323,910

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 536000

Submission Unit Name: NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY

Wages: \$1,680,167

Proportionate Share: 0.0002358

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,013,390	\$779,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,934	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,191
Change of Assumptions	15,907	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,001	83,917
Total	\$136,842	\$95,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,749)
Total	\$91,372

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY - 536000

Net Pension Liability as of June 30, 2024	\$1,013,390
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,074
- Net Difference Between Projected and Actual Investment	(145,367)
- Change of Assumptions	15,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,284)
Pension Expense/(Income)	91,372
Contributions	(187,911)
Total Activity in FY 2025	(234,209)
Net Pension Liability as of June 30, 2025	\$779,181

Supplemental Information

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

\$187,911

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$99,269
2027	6,250
2028	(29,558)
2029	(34,227)
2030	0
Thereafter	0
Total	\$41,734

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,376,972	\$779,181	\$283,406

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 537000

Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION

Wages: \$7,250,885

Proportionate Share: 0.0010174

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,432,471	\$3,361,911

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$470,013	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,285
Change of Assumptions	68,632	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,345	227,361
Total	\$565,990	\$275,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$505,338
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,407)
Total	\$426,931

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION - 537000

Net Pension Liability as of June 30, 2024	\$4,432,471
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,739
- Net Difference Between Projected and Actual Investment	(635,159)
- Change of Assumptions	68,632
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(168,164)
Pension Expense/(Income)	426,931
Contributions	(778,539)
Total Activity in FY 2025	(1,070,560)
Net Pension Liability as of June 30, 2025	\$3,361,911

Supplemental Information

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

\$778,539

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$510,825
2027	74,277
2028	(147,077)
2029	(147,681)
2030	0
Thereafter	0
Total	\$290,344

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,941,183	\$3,361,911	\$1,222,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 537001

Submission Unit Name: ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA

Wages: \$572,119

Proportionate Share: 0.0000803

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$344,246	\$265,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,097	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,811
Change of Assumptions	5,417	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,580	18,038
Total	\$58,094	\$21,849

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,399)
Total	\$38,486

PERF Net Pension Liability - Unaudited

ANDERSON COMMUNITY SCHOOL CORPORATION-CAFETERIA - 537001

Net Pension Liability as of June 30, 2024	\$344,246
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,816
- Net Difference Between Projected and Actual Investment	(49,390)
- Change of Assumptions	5,417
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,187)
Pension Expense/(Income)	38,486
Contributions	(64,044)
Total Activity in FY 2025	(78,902)
Net Pension Liability as of June 30, 2025	\$265,344

Supplemental Information

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

\$64,044

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$45,518
2027	12,271
2028	(9,889)
2029	(11,655)
2030	0
Thereafter	0
Total	\$36,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$468,918	\$265,344	\$96,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 538000
 Submission Unit Name: HOWARD COUNTY

Wages: \$24,184,411 Proportionate Share: 0.0033935

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,995,895	\$11,213,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,567,712	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	161,054
Change of Assumptions	228,920	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	527,185	109,004
Total	\$2,323,817	\$270,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,685,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,075
Total	\$1,776,610

PERF Net Pension Liability - Unaudited

HOWARD COUNTY - 538000

Net Pension Liability as of June 30, 2024	\$12,995,895
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235,791
- Net Difference Between Projected and Actual Investment	(1,881,755)
- Change of Assumptions	228,920
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	538,966
Pension Expense/(Income)	1,776,610
Contributions	(2,680,897)
Total Activity in FY 2025	(1,782,365)
Net Pension Liability as of June 30, 2025	\$11,213,530

Supplemental Information

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

\$2,680,897

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,112,761
2027	561,032
2028	(127,447)
2029	(492,587)
2030	0
Thereafter	0
Total	\$2,053,759

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,816,595	\$11,213,530	\$4,078,623

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 539000

Submission Unit Name: NEW ALBANY-FLOYD CO SCHOOL CORP

Wages: \$17,379,541

Proportionate Share:

0.0024387

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$9,809,402	\$8,058,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,126,619	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	115,740
Change of Assumptions	164,510	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199,023	14,242
Total	\$1,490,152	\$129,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,211,291
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	166,401
Total	\$1,377,692

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD CO SCHOOL CORP - 539000

Net Pension Liability as of June 30, 2024	\$9,809,402
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121,275
- Net Difference Between Projected and Actual Investment	(1,414,538)
- Change of Assumptions	164,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,383)
Pension Expense/(Income)	1,377,692
Contributions	(1,934,483)
Total Activity in FY 2025	(1,750,927)
Net Pension Liability as of June 30, 2025	\$8,058,475

Supplemental Information

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

\$1,934,483

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,515,824
2027	377,866
2028	(179,528)
2029	(353,992)
2030	0
Thereafter	0
Total	\$1,360,170

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,240,970	\$8,058,475	\$2,931,056

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 540000
 Submission Unit Name: NORTHWEST ALLEN CO SCHOOLS

Wages: \$8,329,720 Proportionate Share: 0.0011688

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,927,073	\$3,862,199

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$539,956	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	55,471
Change of Assumptions	78,845	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,439	143,891
Total	\$679,240	\$199,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$580,537
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,881)
Total	\$571,656

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN CO SCHOOLS - 540000

Net Pension Liability as of June 30, 2024	\$4,927,073
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,991
- Net Difference Between Projected and Actual Investment	(707,832)
- Change of Assumptions	78,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(114,126)
Pension Expense/(Income)	571,656
Contributions	(928,408)
Total Activity in FY 2025	(1,064,874)
Net Pension Liability as of June 30, 2025	\$3,862,199

Supplemental Information

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

\$928,408

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$652,877
2027	125,559
2028	(128,898)
2029	(169,660)
2030	0
Thereafter	0
Total	\$479,878

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,825,294	\$3,862,199	\$1,404,772

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 541000

Submission Unit Name: NORTH CIVIL TOWNSHIP

Wages: \$922,918

Proportionate Share: 0.0001295

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$497,827	\$427,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,146
Change of Assumptions	8,736	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,234	11,567
Total	\$88,796	\$17,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,322
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	(7,363)
Total	\$56,959

PERF Net Pension Liability - Unaudited

NORTH CIVIL TOWNSHIP - 541000

Net Pension Liability as of June 30, 2024	\$497,827
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,805
- Net Difference Between Projected and Actual Investment	(72,060)
- Change of Assumptions	8,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,022
Pension Expense/(Income)	56,959
Contributions	(103,367)
Total Activity in FY 2025	(69,905)
Net Pension Liability as of June 30, 2025	\$427,922

Supplemental Information

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

\$103,367

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$73,441
2027	21,398
2028	(4,959)
2029	(18,797)
2030	0
Thereafter	0
Total	\$71,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$756,225	\$427,922	\$155,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 541001

Submission Unit Name: NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$817,977

Proportionate Share:

0.0001148

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$415,191	\$379,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,035	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,448
Change of Assumptions	7,744	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,586	10,328
Total	\$103,365	\$15,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,021
Specific 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	\$56,423

PERF Net Pension Liability - Unaudited

NORTH TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 541001

Net Pension Liability as of June 30, 2024	\$415,191
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,483
- Net Difference Between Projected and Actual Investment	(60,421)
- Change of Assumptions	7,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,541
Pension Expense/(Income)	56,423
Contributions	(91,614)
Total Activity in FY 2025	(35,844)
Net Pension Liability as of June 30, 2025	\$379,347

Supplemental Information

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

\$91,614

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$74,266
2027	29,391
2028	595
2029	(16,663)
2030	0
Thereafter	0
Total	\$87,589

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$670,383	\$379,347	\$137,977

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 547000

Submission Unit Name: FRANKFORT COMMUNITY PUBLIC LIBRARY

Wages: \$657,913

Proportionate Share:

0.0000923

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$403,502	\$304,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,640	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,381
Change of Assumptions	6,226	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,459	48,878
Total	\$53,325	\$53,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,845
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,244)
Total	\$24,601

PERF Net Pension Liability - Unaudited

FRANKFORT COMMUNITY PUBLIC LIBRARY - 547000

Net Pension Liability as of June 30, 2024	\$403,502
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,286
- Net Difference Between Projected and Actual Investment	(57,806)
- Change of Assumptions	6,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	803
Pension Expense/(Income)	24,601
Contributions	(73,615)
Total Activity in FY 2025	(98,505)
Net Pension Liability as of June 30, 2025	\$304,997

Supplemental Information

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

\$73,615

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$30,597
2027	(4,270)
2028	(12,863)
2029	(13,398)
2030	0
Thereafter	0
Total	\$66

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$538,993	\$304,997	\$110,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 550000
 Submission Unit Name: RUSHVILLE PUBLIC LIBRARY

Wages: \$191,921 Proportionate Share: 0.0000269

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$103,193	\$88,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,427	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,277
Change of Assumptions	1,815	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,784	602
Total	\$19,026	\$1,879

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	760
Total	\$14,121

PERF Net Pension Liability - Unaudited

RUSHVILLE PUBLIC LIBRARY - 550000

Net Pension Liability as of June 30, 2024	\$103,193
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,851
- Net Difference Between Projected and Actual Investment	(14,940)
- Change of Assumptions	1,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,344
Pension Expense/(Income)	14,121
Contributions	(21,495)
Total Activity in FY 2025	(14,304)
Net Pension Liability as of June 30, 2025	\$88,889

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,495

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$17,038
2027	4,997
2028	(984)
2029	(3,904)
2030	0
Thereafter	0
Total	\$17,147

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$157,085	\$88,889	\$32,331

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 558000
 Submission Unit Name: SCHOOL CITY OF WHITING

Wages: \$1,862,246 Proportionate Share: 0.0002613

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,121,017	\$863,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,714	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,401
Change of Assumptions	17,627	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,270	38,860
Total	\$168,611	\$51,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,786
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,451
Total	\$175,237

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF WHITING - 558000

Net Pension Liability as of June 30, 2024	\$1,121,017
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,823
- Net Difference Between Projected and Actual Investment	(160,827)
- Change of Assumptions	17,627
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(86,862)
Pension Expense/(Income)	175,237
Contributions	(208,572)
Total Activity in FY 2025	(257,574)
Net Pension Liability as of June 30, 2025	\$863,443

Supplemental Information

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

\$208,572

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$157,023
2027	30,549
2028	(32,294)
2029	(37,928)
2030	0
Thereafter	0
Total	\$117,350

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,525,881	\$863,443	\$314,055

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 559000
 Submission Unit Name: WHITING PUBLIC LIBRARY

Wages: \$396,326 Proportionate Share: 0.0000556

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$251,937	\$183,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,686	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,639
Change of Assumptions	3,751	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,980	27,916
Total	\$32,417	\$30,555

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,616
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,446)
Total	\$15,170

PERF Net Pension Liability - Unaudited

WHITING PUBLIC LIBRARY - 559000

Net Pension Liability as of June 30, 2024	\$251,937
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(134)
- Net Difference Between Projected and Actual Investment	(35,996)
- Change of Assumptions	3,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,615)
Pension Expense/(Income)	15,170
Contributions	(44,388)
Total Activity in FY 2025	(68,212)
Net Pension Liability as of June 30, 2025	\$183,725

Supplemental Information

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

\$44,388

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,839
2027	(1,472)
2028	(9,434)
2029	(8,071)
2030	0
Thereafter	0
Total	\$1,862

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,680	\$183,725	\$66,825

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 562000
 Submission Unit Name: MAUMEE CIVIL TOWNSHIP

Wages: \$15,000 Proportionate Share: 0.0000021

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,868	\$6,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$970	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	100
Change of Assumptions	142	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121	543
Total	\$1,233	\$643

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,043
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	(320)
Total	\$723

PERF Net Pension Liability - Unaudited

MAUMEE CIVIL TOWNSHIP - 562000

Net Pension Liability as of June 30, 2024	\$8,868
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61
- Net Difference Between Projected and Actual Investment	(1,274)
- Change of Assumptions	142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99
Pension Expense/(Income)	723
Contributions	(1,680)
Total Activity in FY 2025	(1,929)
Net Pension Liability as of June 30, 2025	\$6,939

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$994
2027	134
2028	(232)
2029	(306)
2030	0
Thereafter	0
Total	\$590

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,263	\$6,939	\$2,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 564000
 Submission Unit Name: ABOITE TOWNSHIP-ALLEN COUNTY

Wages: \$151,500 Proportionate Share: 0.0000213

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$70,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,840	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,011
Change of Assumptions	1,437	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,879	0
Total	\$61,156	\$1,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,627
Total	\$27,207

PERF Net Pension Liability - Unaudited

ABOITE TOWNSHIP-ALLEN COUNTY - 564000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,840
- Net Difference Between Projected and Actual Investment	(1,011)
- Change of Assumptions	1,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,879
Pension Expense/(Income)	27,207
Contributions	(16,968)
Total Activity in FY 2025	70,384
Net Pension Liability as of June 30, 2025	\$70,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,968

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$29,100
2027	19,300
2028	14,836
2029	(3,091)
2030	0
Thereafter	0
Total	\$60,145

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,383	\$70,384	\$25,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 566000
 Submission Unit Name: ROSSVILLE CONS SCHOOL DISTRICT

Wages: \$913,435 Proportionate Share: 0.0001282

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$515,563	\$423,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,225	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,084
Change of Assumptions	8,648	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,620	0
Total	\$77,493	\$6,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,676
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	7,380
Total	\$71,056

PERF Net Pension Liability - Unaudited

ROSSVILLE CONS SCHOOL DISTRICT - 566000

Net Pension Liability as of June 30, 2024	\$515,563
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,386
- Net Difference Between Projected and Actual Investment	(74,346)
- Change of Assumptions	8,648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,377)
Pension Expense/(Income)	71,056
Contributions	(102,304)
Total Activity in FY 2025	(91,937)
Net Pension Liability as of June 30, 2025	\$423,626

Supplemental Information

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

\$102,304

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,228
2027	19,055
2028	(9,265)
2029	(18,609)
2030	0
Thereafter	0
Total	\$71,409

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$748,633	\$423,626	\$154,083

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 567000
 Submission Unit Name: MANCHESTER COMMUNITY SCHOOLS

Wages: \$1,832,759 Proportionate Share: 0.0002572

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,160,924	\$849,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,820	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,207
Change of Assumptions	17,350	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,309	106,216
Total	\$138,479	\$118,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$127,750
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,528)
Total	\$62,222

PERF Net Pension Liability - Unaudited

MANCHESTER COMMUNITY SCHOOLS - 567000

Net Pension Liability as of June 30, 2024	\$1,160,924
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(161)
- Net Difference Between Projected and Actual Investment	(165,917)
- Change of Assumptions	17,350
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,770)
Pension Expense/(Income)	62,222
Contributions	(186,753)
Total Activity in FY 2025	(311,029)
Net Pension Liability as of June 30, 2025	\$849,895

Supplemental Information

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

\$186,753

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$101,801
2027	3,010
2028	(47,421)
2029	(37,334)
2030	0
Thereafter	0
Total	\$20,056

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,501,939	\$849,895	\$309,127

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 569000
 Submission Unit Name: HANCOCK CO PUBLIC LIBRARY

Wages: \$2,126,821 Proportionate Share: 0.0002984

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,195,993	\$986,037

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,853	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,162
Change of Assumptions	20,130	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,278	4,388
Total	\$172,261	\$18,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,998)
Total	\$142,216

PERF Net Pension Liability - Unaudited

HANCOCK CO PUBLIC LIBRARY - 569000

Net Pension Liability as of June 30, 2024	\$1,195,993
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,278
- Net Difference Between Projected and Actual Investment	(172,516)
- Change of Assumptions	20,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,834
Pension Expense/(Income)	142,216
Contributions	(229,898)
Total Activity in FY 2025	(209,956)
Net Pension Liability as of June 30, 2025	\$986,037

Supplemental Information

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

\$229,898

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$177,622
2027	42,252
2028	(22,848)
2029	(43,315)
2030	0
Thereafter	0
Total	\$153,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,742,529	\$986,037	\$358,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 570000
 Submission Unit Name: GREENWOOD LIBRARY

Wages: \$908,734 Proportionate Share: 0.0001275

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$528,462	\$421,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,902	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,051
Change of Assumptions	8,601	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,783	21,443
Total	\$76,286	\$27,494

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$63,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,048
Total	\$72,377

PERF Net Pension Liability - Unaudited

GREENWOOD LIBRARY - 570000

Net Pension Liability as of June 30, 2024	\$528,462
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,741
- Net Difference Between Projected and Actual Investment	(76,021)
- Change of Assumptions	8,601
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,093)
Pension Expense/(Income)	72,377
Contributions	(87,754)
Total Activity in FY 2025	(107,149)
Net Pension Liability as of June 30, 2025	\$421,313

Supplemental Information

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

\$87,754

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$74,686
2027	8,331
2028	(15,718)
2029	(18,507)
2030	0
Thereafter	0
Total	\$48,792

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$744,546	\$421,313	\$153,241

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 571000

Submission Unit Name: GREENCASTLE CONSOLIDATED SCHOOLS

Wages: \$1,728,455

Proportionate Share:

0.0002425

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,222,195	\$801,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,029	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,509
Change of Assumptions	16,359	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,781	225,857
Total	\$137,169	\$237,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,449
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	(127,890)
Total	(\$7,441)

PERF Net Pension Liability - Unaudited

GREENCASTLE CONSOLIDATED SCHOOLS - 571000

Net Pension Liability as of June 30, 2024	\$1,222,195
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,231)
- Net Difference Between Projected and Actual Investment	(173,332)
- Change of Assumptions	16,359
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,807)
Pension Expense/(Income)	(7,441)
Contributions	(189,423)
Total Activity in FY 2025	(420,875)
Net Pension Liability as of June 30, 2025	\$801,320

Supplemental Information

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

\$189,423

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$39,890
2027	(39,100)
2028	(65,787)
2029	(35,200)
2030	0
Thereafter	0
Total	(\$100,197)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,416,097	\$801,320	\$291,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 572000
 Submission Unit Name: BARTHOLOMEW COUNTY LIBRARY

Wages: \$2,306,333 Proportionate Share: 0.0003236

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,281,853	\$1,069,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,495	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,358
Change of Assumptions	21,829	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,787	0
Total	\$206,111	\$15,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$160,731
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,302
Total	\$180,033

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY LIBRARY - 572000

Net Pension Liability as of June 30, 2024	\$1,281,853
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,121
- Net Difference Between Projected and Actual Investment	(185,080)
- Change of Assumptions	21,829
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,338
Pension Expense/(Income)	180,033
Contributions	(251,786)
Total Activity in FY 2025	(212,545)
Net Pension Liability as of June 30, 2025	\$1,069,308

Supplemental Information

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

\$251,786

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$208,262
2027	50,726
2028	(21,262)
2029	(46,973)
2030	0
Thereafter	0
Total	\$190,753

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,889,686	\$1,069,308	\$388,933

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 575000

Submission Unit Name: BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

Wages: \$24,849,835

Proportionate Share:

0.0034869

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,542,094	\$11,522,162

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,610,861	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	165,487
Change of Assumptions	235,220	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	587,807	0
Total	\$2,433,888	\$165,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,731,927
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	551,646
Total	\$2,283,573

PERF Net Pension Liability - Unaudited

BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION - 575000

Net Pension Liability as of June 30, 2024	\$13,542,094
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	222,961
- Net Difference Between Projected and Actual Investment	(1,958,506)
- Change of Assumptions	235,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,876)
Pension Expense/(Income)	2,283,573
Contributions	(2,780,304)
Total Activity in FY 2025	(2,019,932)
Net Pension Liability as of June 30, 2025	\$11,522,162

Supplemental Information

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

\$2,780,304

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,334,321
2027	600,833
2028	(160,609)
2029	(506,144)
2030	0
Thereafter	0
Total	\$2,268,401

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,362,012	\$11,522,162	\$4,190,880

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 577000
 Submission Unit Name: EAST CHICAGO SCHOOL CITY

Wages: \$6,670,903 Proportionate Share: 0.0009360

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,943,916	\$3,092,932

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$432,409	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	44,422
Change of Assumptions	63,141	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,294	157,095
Total	\$510,844	\$201,517

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$464,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,325)
Total	\$452,582

PERF Net Pension Liability - Unaudited

EAST CHICAGO SCHOOL CITY - 577000

Net Pension Liability as of June 30, 2024	\$3,943,916
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,206
- Net Difference Between Projected and Actual Investment	(566,610)
- Change of Assumptions	63,141
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(139,245)
Pension Expense/(Income)	452,582
Contributions	(689,058)
Total Activity in FY 2025	(850,984)
Net Pension Liability as of June 30, 2025	\$3,092,932

Supplemental Information

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

\$689,058

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$477,529
2027	84,154
2028	(116,491)
2029	(135,865)
2030	0
Thereafter	0
Total	\$309,327

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,465,842	\$3,092,932	\$1,124,972

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 578000
 Submission Unit Name: TOWN OF EDINBURGH

Wages: \$4,151,086 Proportionate Share: 0.0005825

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,245,259	\$1,924,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$269,100	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,645
Change of Assumptions	39,294	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,622	5,679
Total	\$421,016	\$33,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$289,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,803
Total	\$334,128

PERF Net Pension Liability - Unaudited

TOWN OF EDINBURGH - 578000

Net Pension Liability as of June 30, 2024	\$2,245,259
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,988
- Net Difference Between Projected and Actual Investment	(324,925)
- Change of Assumptions	39,294
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,628
Pension Expense/(Income)	334,128
Contributions	(460,551)
Total Activity in FY 2025	(320,438)
Net Pension Liability as of June 30, 2025	\$1,924,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$460,551

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$383,704
2027	113,098
2028	(24,557)
2029	(84,553)
2030	0
Thereafter	0
Total	\$387,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,401,552	\$1,924,821	\$700,103

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 580000
 Submission Unit Name: LAKE COUNTY LIBRARY

Wages: \$4,633,463 Proportionate Share: 0.0006502

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,673,349	\$2,148,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$300,376	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	30,858
Change of Assumptions	43,861	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,984	32,911
Total	\$361,221	\$63,769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$322,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,924
Total	\$325,875

PERF Net Pension Liability - Unaudited

LAKE COUNTY LIBRARY - 580000

Net Pension Liability as of June 30, 2024	\$2,673,349
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,390
- Net Difference Between Projected and Actual Investment	(384,819)
- Change of Assumptions	43,861
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,236)
Pension Expense/(Income)	325,875
Contributions	(507,890)
Total Activity in FY 2025	(524,819)
Net Pension Liability as of June 30, 2025	\$2,148,530

Supplemental Information

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

\$507,890

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$375,816
2027	76,941
2028	(60,924)
2029	(94,381)
2030	0
Thereafter	0
Total	\$297,452

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,796,891	\$2,148,530	\$781,471

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 582000
 Submission Unit Name: LAKE COUNTY

Wages: \$92,362,556 Proportionate Share: 0.0129601

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$50,266,381	\$42,825,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,987,243	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	615,082
Change of Assumptions	874,265	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,317,192	566,721
Total	\$8,178,700	\$1,181,803

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,437,220
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	(142,246)
Total	\$6,294,974

PERF Net Pension Liability - Unaudited

LAKE COUNTY - 582000

Net Pension Liability as of June 30, 2024	\$50,266,381
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	835,551
- Net Difference Between Projected and Actual Investment	(7,270,523)
- Change of Assumptions	874,265
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,785,655
Pension Expense/(Income)	6,294,974
Contributions	(9,960,763)
Total Activity in FY 2025	(7,440,841)
Net Pension Liability as of June 30, 2025	\$42,825,540

Supplemental Information

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

\$9,960,763

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,651,469
2027	1,904,094
2028	(677,430)
2029	(1,881,236)
2030	0
Thereafter	0
Total	\$6,996,897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,681,467	\$42,825,540	\$15,576,651

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 583000
 Submission Unit Name: GARY COMMUNITY SCHOOL CORPORATION

Wages: \$7,735,157 Proportionate Share: 0.0010854

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,760,190	\$3,586,611

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$501,428	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	51,513
Change of Assumptions	73,219	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,901	402,456
Total	\$625,548	\$453,969

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$539,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,867
Total	\$603,980

PERF Net Pension Liability - Unaudited

GARY COMMUNITY SCHOOL CORPORATION - 583000

Net Pension Liability as of June 30, 2024	\$4,760,190
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,566
- Net Difference Between Projected and Actual Investment	(681,778)
- Change of Assumptions	73,219
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(352,654)
Pension Expense/(Income)	603,980
Contributions	(829,912)
Total Activity in FY 2025	(1,173,579)
Net Pension Liability as of June 30, 2025	\$3,586,611

Supplemental Information

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

\$829,912

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$501,424
2027	(9,205)
2028	(163,088)
2029	(157,552)
2030	0
Thereafter	0
Total	\$171,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,338,274	\$3,586,611	\$1,304,534

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 584000
 Submission Unit Name: CALUMET TWP-LAKE COUNTY

Wages: \$693,699 Proportionate Share: 0.0000973

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$428,897	\$321,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,950	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,618
Change of Assumptions	6,564	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,328	32,328
Total	\$54,842	\$36,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,693)
Total	\$39,635

PERF Net Pension Liability - Unaudited

CALUMET TWP-LAKE COUNTY - 584000

Net Pension Liability as of June 30, 2024	\$428,897
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	993
- Net Difference Between Projected and Actual Investment	(61,405)
- Change of Assumptions	6,564
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,430)
Pension Expense/(Income)	39,635
Contributions	(71,734)
Total Activity in FY 2025	(107,377)
Net Pension Liability as of June 30, 2025	\$321,520

Supplemental Information

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

\$71,734

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$46,650
2027	1,071
2028	(15,701)
2029	(14,124)
2030	0
Thereafter	0
Total	\$17,896

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$568,191	\$321,520	\$116,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 584001

Submission Unit Name: CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$736,112

Proportionate Share:

0.0001033

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$417,207	\$341,346

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,722	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,903
Change of Assumptions	6,968	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	31,123
Total	\$54,690	\$36,026

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,027)
Total	\$32,282

PERF Net Pension Liability - Unaudited

CALUMET TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 584001

Net Pension Liability as of June 30, 2024	\$417,207
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,963
- Net Difference Between Projected and Actual Investment	(60,143)
- Change of Assumptions	6,968
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,297
Pension Expense/(Income)	32,282
Contributions	(75,228)
Total Activity in FY 2025	(75,861)
Net Pension Liability as of June 30, 2025	\$341,346

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,228

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$39,867
2027	3,399
2028	(9,606)
2029	(14,996)
2030	0
Thereafter	0
Total	\$18,664

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$603,228	\$341,346	\$124,156

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 585000
 Submission Unit Name: TOWN OF LONG BEACH

Wages: \$879,236 Proportionate Share: 0.0001234

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$535,315	\$407,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,008	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,857
Change of Assumptions	8,324	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,839	27,768
Total	\$77,171	\$33,625

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,292
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	(2,079)
Total	\$59,213

PERF Net Pension Liability - Unaudited

TOWN OF LONG BEACH - 585000

Net Pension Liability as of June 30, 2024	\$535,315
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,145
- Net Difference Between Projected and Actual Investment	(76,735)
- Change of Assumptions	8,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,023)
Pension Expense/(Income)	59,213
Contributions	(98,474)
Total Activity in FY 2025	(127,550)
Net Pension Liability as of June 30, 2025	\$407,765

Supplemental Information

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

\$98,474

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$65,245
2027	12,601
2028	(16,387)
2029	(17,913)
2030	0
Thereafter	0
Total	\$43,546

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$720,603	\$407,765	\$148,314

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 586001

Submission Unit Name: HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE

Wages: \$192,468

Proportionate Share:

0.0000270

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$112,464	\$89,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,473	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,281
Change of Assumptions	1,821	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	875	5,222
Total	\$15,169	\$6,503

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,086)
Total	\$9,325

PERF Net Pension Liability - Unaudited

HOBART TOWNSHIP, LAKE COUNTY-TRUSTEE'S OFFICE - 586001

Net Pension Liability as of June 30, 2024	\$112,464
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	947
- Net Difference Between Projected and Actual Investment	(16,172)
- Change of Assumptions	1,821
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,592
Pension Expense/(Income)	9,325
Contributions	(20,758)
Total Activity in FY 2025	(23,245)
Net Pension Liability as of June 30, 2025	\$89,219

Supplemental Information

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

\$20,758

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,492
2027	2,984
2028	(2,890)
2029	(3,920)
2030	0
Thereafter	0
Total	\$8,666

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$157,669	\$89,219	\$32,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 587000
 Submission Unit Name: ROYAL CENTER TWP LIBRARY

Wages: \$41,649 Proportionate Share: 0.0000058

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$23,783	\$19,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,679	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	275
Change of Assumptions	391	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	304	345
Total	\$3,374	\$620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,881
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	176
Total	\$3,057

PERF Net Pension Liability - Unaudited

ROYAL CENTER TWP LIBRARY - 587000

Net Pension Liability as of June 30, 2024	\$23,783
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	242
- Net Difference Between Projected and Actual Investment	(3,424)
- Change of Assumptions	391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(218)
Pension Expense/(Income)	3,057
Contributions	(4,665)
Total Activity in FY 2025	(4,617)
Net Pension Liability as of June 30, 2025	\$19,166

Supplemental Information

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

\$4,665

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,390
2027	705
2028	(499)
2029	(842)
2030	0
Thereafter	0
Total	\$2,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,870	\$19,166	\$6,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 588000
 Submission Unit Name: LAKE RIDGE SCHOOLS

Wages: \$2,176,602 Proportionate Share: 0.0003054

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,505,573	\$1,009,168

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,087	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,494
Change of Assumptions	20,602	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,780	181,858
Total	\$215,469	\$196,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,691
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,820
Total	\$157,511

PERF Net Pension Liability - Unaudited

LAKE RIDGE SCHOOLS - 588000

Net Pension Liability as of June 30, 2024	\$1,505,573
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,216)
- Net Difference Between Projected and Actual Investment	(213,837)
- Change of Assumptions	20,602
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(203,686)
Pension Expense/(Income)	157,511
Contributions	(243,779)
Total Activity in FY 2025	(496,405)
Net Pension Liability as of June 30, 2025	\$1,009,168

Supplemental Information

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

\$243,779

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$157,979
2027	(19,422)
2028	(75,109)
2029	(44,331)
2030	0
Thereafter	0
Total	\$19,117

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,783,406	\$1,009,168	\$367,058

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 592000
 Submission Unit Name: TWIN LAKES SCHOOL CORP

Wages: \$3,659,872 Proportionate Share: 0.0005135

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,169,476	\$1,696,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$237,224	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,371
Change of Assumptions	34,640	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,036	67,331
Total	\$294,900	\$91,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,160
Total	\$264,213

PERF Net Pension Liability - Unaudited

TWIN LAKES SCHOOL CORP - 592000

Net Pension Liability as of June 30, 2024	\$2,169,476
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,879
- Net Difference Between Projected and Actual Investment	(311,617)
- Change of Assumptions	34,640
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,140)
Pension Expense/(Income)	264,213
Contributions	(402,634)
Total Activity in FY 2025	(472,659)
Net Pension Liability as of June 30, 2025	\$1,696,817

Supplemental Information

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

\$402,634

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$283,221
2027	53,380
2028	(58,865)
2029	(74,538)
2030	0
Thereafter	0
Total	\$203,198

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,998,621	\$1,696,817	\$617,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 600000

Submission Unit Name: PERU COMMUNITY SCHOOL CORP

Wages: \$1,763,295

Proportionate Share:

0.0002474

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,390,287	\$817,512

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,293	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,742
Change of Assumptions	16,689	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124,633	234,434
Total	\$255,615	\$246,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,703)
Total	\$97,179

PERF Net Pension Liability - Unaudited

PERU COMMUNITY SCHOOL CORP - 600000

Net Pension Liability as of June 30, 2024	\$1,390,287
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,194)
- Net Difference Between Projected and Actual Investment	(195,821)
- Change of Assumptions	16,689
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(265,245)
Pension Expense/(Income)	97,179
Contributions	(197,383)
Total Activity in FY 2025	(572,775)
Net Pension Liability as of June 30, 2025	\$817,512

Supplemental Information

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

\$197,383

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$132,332
2027	6,531
2028	(93,512)
2029	(35,912)
2030	0
Thereafter	0
Total	\$9,439

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,444,711	\$817,512	\$297,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 601000

Submission Unit Name: PORTAGE TOWNSHIP SCHOOLS

Wages: \$12,242,432

Proportionate Share:

0.0017178

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,221,106	\$5,676,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$793,581	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	81,526
Change of Assumptions	115,880	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,562	400,582
Total	\$990,023	\$482,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$853,223
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	(181,543)
Total	\$671,680

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP SCHOOLS - 601000

Net Pension Liability as of June 30, 2024	\$7,221,106
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,506
- Net Difference Between Projected and Actual Investment	(1,037,625)
- Change of Assumptions	115,880
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(784)
Pension Expense/(Income)	671,680
Contributions	(1,347,440)
Total Activity in FY 2025	(1,544,783)
Net Pension Liability as of June 30, 2025	\$5,676,323

Supplemental Information

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

\$1,347,440

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$863,515
2027	83,577
2028	(189,829)
2029	(249,348)
2030	0
Thereafter	0
Total	\$507,915

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,031,221	\$5,676,323	\$2,064,611

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 602000
 Submission Unit Name: CITY OF HAMMOND

Wages: \$16,907,173 Proportionate Share: 0.0023724

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$9,238,211	\$7,839,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,095,990	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	112,593
Change of Assumptions	160,038	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	263,206	149,537
Total	\$1,519,234	\$262,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,178,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,062
Total	\$1,205,422

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND - 602000

Net Pension Liability as of June 30, 2024	\$9,238,211
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	149,186
- Net Difference Between Projected and Actual Investment	(1,335,764)
- Change of Assumptions	160,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	291,014
Pension Expense/(Income)	1,205,422
Contributions	(1,868,715)
Total Activity in FY 2025	(1,398,819)
Net Pension Liability as of June 30, 2025	\$7,839,392

Supplemental Information

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

\$1,868,715

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,380,256
2027	340,910
2028	(119,695)
2029	(344,367)
2030	0
Thereafter	0
Total	\$1,257,104

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,853,806	\$7,839,392	\$2,851,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 602001

Submission Unit Name: CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS

Wages: \$5,033,598

Proportionate Share: 0.0007063

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,664,481	\$2,333,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$326,293	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33,521
Change of Assumptions	47,646	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,958	56,820
Total	\$515,897	\$90,341

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,816
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	40,004
Total	\$390,820

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-CITY OF HAMMOND WATER WORKS - 602001

Net Pension Liability as of June 30, 2024	\$2,664,481
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,216
- Net Difference Between Projected and Actual Investment	(386,307)
- Change of Assumptions	47,646
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,517
Pension Expense/(Income)	390,820
Contributions	(563,465)
Total Activity in FY 2025	(330,573)
Net Pension Liability as of June 30, 2025	\$2,333,908

Supplemental Information

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

\$563,465

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$434,382
2027	111,128
2028	(17,430)
2029	(102,524)
2030	0
Thereafter	0
Total	\$425,556

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,124,491	\$2,333,908	\$848,897

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 602002
 Submission Unit Name: CITY OF HAMMOND-HAMMOND SANITARY DISTRICT

Wages: \$5,689,226 Proportionate Share: 0.0007983

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,300,570	\$2,637,914

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$368,795	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,887
Change of Assumptions	53,852	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,518	160,917
Total	\$453,165	\$198,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,512
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,987)
Total	\$336,525

PERF Net Pension Liability - Unaudited

CITY OF HAMMOND-HAMMOND SANITARY DISTRICT - 602002

Net Pension Liability as of June 30, 2024	\$3,300,570
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,527
- Net Difference Between Projected and Actual Investment	(474,894)
- Change of Assumptions	53,852
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,527
Pension Expense/(Income)	336,525
Contributions	(637,193)
Total Activity in FY 2025	(662,656)
Net Pension Liability as of June 30, 2025	\$2,637,914

Supplemental Information

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

\$637,193

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$391,804
2027	53,334
2028	(74,900)
2029	(115,877)
2030	0
Thereafter	0
Total	\$254,361

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,661,732	\$2,637,914	\$959,471

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 602003

Submission Unit Name: HAMMOND PORT AUTHORITY

Wages: \$1,558,230

Proportionate Share: 0.0002186

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$859,809	\$722,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,988	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,375
Change of Assumptions	14,746	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,649	24,488
Total	\$143,383	\$34,863

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,973
Total	\$110,551

PERF Net Pension Liability - Unaudited

HAMMOND PORT AUTHORITY - 602003

Net Pension Liability as of June 30, 2024	\$859,809
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,868
- Net Difference Between Projected and Actual Investment	(124,217)
- Change of Assumptions	14,746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,110
Pension Expense/(Income)	110,551
Contributions	(174,522)
Total Activity in FY 2025	(137,464)
Net Pension Liability as of June 30, 2025	\$722,345

Supplemental Information

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

\$174,522

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$127,433
2027	24,905
2028	(12,086)
2029	(31,732)
2030	0
Thereafter	0
Total	\$108,520

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,276,531	\$722,345	\$262,734

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 604000

Submission Unit Name: CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,080,704

Proportionate Share:

0.0002920

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,198,412	\$964,889

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,897	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,858
Change of Assumptions	19,698	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,845	33,847
Total	\$168,440	\$47,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,035
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	(14,672)
Total	\$130,363

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE COMMUNITY SCHOOL CORPORATION - 604000

Net Pension Liability as of June 30, 2024	\$1,198,412
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,074
- Net Difference Between Projected and Actual Investment	(172,532)
- Change of Assumptions	19,698
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,912
Pension Expense/(Income)	130,363
Contributions	(233,038)
Total Activity in FY 2025	(233,523)
Net Pension Liability as of June 30, 2025	\$964,889

Supplemental Information

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

\$233,038

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$159,669
2027	29,161
2028	(25,710)
2029	(42,385)
2030	0
Thereafter	0
Total	\$120,735

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,705,156	\$964,889	\$350,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 606000

Submission Unit Name: CLARKSVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$3,456,127

Proportionate Share: 0.0004850

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,823,214	\$1,602,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,058	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,018
Change of Assumptions	32,717	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,455	0
Total	\$382,230	\$23,018

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$240,897
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	73,989
Total	\$314,886

PERF Net Pension Liability - Unaudited

CLARKSVILLE COMMUNITY SCHOOL CORPORATION - 606000

Net Pension Liability as of June 30, 2024	\$1,823,214
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,201
- Net Difference Between Projected and Actual Investment	(264,418)
- Change of Assumptions	32,717
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,160
Pension Expense/(Income)	314,886
Contributions	(386,119)
Total Activity in FY 2025	(220,573)
Net Pension Liability as of June 30, 2025	\$1,602,641

Supplemental Information

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

\$386,119

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$341,018
2027	99,534
2028	(10,939)
2029	(70,401)
2030	0
Thereafter	0
Total	\$359,212

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,832,194	\$1,602,641	\$582,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 607000
 Submission Unit Name: AKRON PUBLIC LIBRARY

Wages: \$92,032 Proportionate Share: 0.0000129

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$52,806	\$42,627

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,959	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	612
Change of Assumptions	870	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,629	463
Total	\$11,458	\$1,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,407
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,204
Total	\$9,611

PERF Net Pension Liability - Unaudited

AKRON PUBLIC LIBRARY - 607000

Net Pension Liability as of June 30, 2024	\$52,806
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	547
- Net Difference Between Projected and Actual Investment	(7,604)
- Change of Assumptions	870
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,295)
Pension Expense/(Income)	9,611
Contributions	(10,308)
Total Activity in FY 2025	(10,179)
Net Pension Liability as of June 30, 2025	\$42,627

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,308

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$10,366
2027	2,996
2028	(1,106)
2029	(1,873)
2030	0
Thereafter	0
Total	\$10,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$75,331	\$42,627	\$15,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 608000
 Submission Unit Name: WABASH COUNTY

Wages: \$6,953,714 Proportionate Share: 0.0009757

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,695,607	\$3,224,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$450,749	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	46,306
Change of Assumptions	65,819	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,412	13,900
Total	\$688,980	\$60,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$484,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,981
Total	\$518,607

PERF Net Pension Liability - Unaudited

WABASH COUNTY - 608000

Net Pension Liability as of June 30, 2024	\$3,695,607
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,994
- Net Difference Between Projected and Actual Investment	(535,617)
- Change of Assumptions	65,819
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,374
Pension Expense/(Income)	518,607
Contributions	(763,667)
Total Activity in FY 2025	(471,490)
Net Pension Liability as of June 30, 2025	\$3,224,117

Supplemental Information

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

\$763,667

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$621,297
2027	179,697
2028	(30,592)
2029	(141,628)
2030	0
Thereafter	0
Total	\$628,774

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,697,673	\$3,224,117	\$1,172,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 609000
 Submission Unit Name: HOBART SCHOOL CITY

Wages: \$5,776,197 Proportionate Share: 0.0008105

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,442,058	\$2,678,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$374,431	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	38,466
Change of Assumptions	54,675	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,518	133,534
Total	\$452,624	\$172,000

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$402,571
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,306)
Total	\$319,265

PERF Net Pension Liability - Unaudited

HOBART SCHOOL CITY - 609000

Net Pension Liability as of June 30, 2024	\$3,442,058
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,662
- Net Difference Between Projected and Actual Investment	(494,206)
- Change of Assumptions	54,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,378)
Pension Expense/(Income)	319,265
Contributions	(630,848)
Total Activity in FY 2025	(763,830)
Net Pension Liability as of June 30, 2025	\$2,678,228

Supplemental Information

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

\$630,848

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$423,972
2027	71,781
2028	(97,480)
2029	(117,649)
2030	0
Thereafter	0
Total	\$280,624

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,732,975	\$2,678,228	\$974,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 611000
 Submission Unit Name: MARION COMMUNITY SCHOOLS

Wages: \$8,422,256 Proportionate Share: 0.0011818

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,046,390	\$3,905,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$545,962	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	56,088
Change of Assumptions	79,722	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,291	195,239
Total	\$773,975	\$251,327

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$586,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,277
Total	\$599,271

PERF Net Pension Liability - Unaudited

MARION COMMUNITY SCHOOLS - 611000

Net Pension Liability as of June 30, 2024	\$5,046,390
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,768
- Net Difference Between Projected and Actual Investment	(724,247)
- Change of Assumptions	79,722
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(181,455)
Pension Expense/(Income)	599,271
Contributions	(943,292)
Total Activity in FY 2025	(1,141,233)
Net Pension Liability as of June 30, 2025	\$3,905,157

Supplemental Information

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

\$943,292

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$685,083
2027	150,642
2028	(141,532)
2029	(171,545)
2030	0
Thereafter	0
Total	\$522,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,901,209	\$3,905,157	\$1,420,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 613000
 Submission Unit Name: RICHMOND COMMUNITY SCHOOLS

Wages: \$5,879,774 Proportionate Share: 0.0008250

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,527,918	\$2,726,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$381,129	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	39,154
Change of Assumptions	55,653	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,750	116,289
Total	\$507,532	\$155,443

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$409,774
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,571)
Total	\$407,203

PERF Net Pension Liability - Unaudited

RICHMOND COMMUNITY SCHOOLS - 613000

Net Pension Liability as of June 30, 2024	\$3,527,918
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,560
- Net Difference Between Projected and Actual Investment	(506,262)
- Change of Assumptions	55,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,886)
Pension Expense/(Income)	407,203
Contributions	(657,044)
Total Activity in FY 2025	(801,776)
Net Pension Liability as of June 30, 2025	\$2,726,142

Supplemental Information

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

\$657,044

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$481,384
2027	90,600
2028	(100,141)
2029	(119,754)
2030	0
Thereafter	0
Total	\$352,089

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,817,649	\$2,726,142	\$991,562

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 614000

Submission Unit Name: MSD WASHINGTON TOWNSHIP-MARION COUNTY

Wages: \$23,459,107

Proportionate Share:

0.0032917

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,190,417	\$10,877,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,520,683	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	156,223
Change of Assumptions	222,052	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,334,479	183,739
Total	\$3,077,214	\$339,962

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,634,972
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427,392
Total	\$2,062,364

PERF Net Pension Liability - Unaudited

MSD WASHINGTON TOWNSHIP-MARION COUNTY - 614000

Net Pension Liability as of June 30, 2024	\$11,190,417
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	373,802
- Net Difference Between Projected and Actual Investment	(1,637,872)
- Change of Assumptions	222,052
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,282,584
Pension Expense/(Income)	2,062,364
Contributions	(2,616,206)
Total Activity in FY 2025	(313,276)
Net Pension Liability as of June 30, 2025	\$10,877,141

Supplemental Information

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

\$2,616,206

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,253,053
2027	810,924
2028	151,085
2029	(477,810)
2030	0
Thereafter	0
Total	\$2,737,252

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,222,127	\$10,877,141	\$3,956,270

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 615000
 Submission Unit Name: SOUTH SPENCER CO SCHOOL CORP

Wages: \$2,403,003 Proportionate Share: 0.0003372

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,373,357	\$1,114,249

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,003
Change of Assumptions	22,747	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,861	28,142
Total	\$195,386	\$44,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,486
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,690)
Total	\$152,796

PERF Net Pension Liability - Unaudited

SOUTH SPENCER CO SCHOOL CORP - 615000

Net Pension Liability as of June 30, 2024	\$1,373,357
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,026
- Net Difference Between Projected and Actual Investment	(197,840)
- Change of Assumptions	22,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,246
Pension Expense/(Income)	152,796
Contributions	(269,083)
Total Activity in FY 2025	(259,108)
Net Pension Liability as of June 30, 2025	\$1,114,249

Supplemental Information

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

\$269,083

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$184,671
2027	43,190
2028	(27,674)
2029	(48,946)
2030	0
Thereafter	0
Total	\$151,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,969,104	\$1,114,249	\$405,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 616000
 Submission Unit Name: MARTIN COUNTY

Wages: \$2,928,432 Proportionate Share: 0.0004109

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,617,634	\$1,357,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189,826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,501
Change of Assumptions	27,719	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,385	0
Total	\$288,930	\$19,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,092
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,147
Total	\$256,239

PERF Net Pension Liability - Unaudited

MARTIN COUNTY - 616000

Net Pension Liability as of June 30, 2024	\$1,617,634
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,038
- Net Difference Between Projected and Actual Investment	(233,681)
- Change of Assumptions	27,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,218)
Pension Expense/(Income)	256,239
Contributions	(322,947)
Total Activity in FY 2025	(259,850)
Net Pension Liability as of June 30, 2025	\$1,357,784

Supplemental Information

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

\$322,947

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$286,972
2027	66,372
2028	(24,271)
2029	(59,644)
2030	0
Thereafter	0
Total	\$269,429

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,399,481	\$1,357,784	\$493,858

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 616001

Submission Unit Name: MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$142,288

Proportionate Share: 0.0000200

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$83,038	\$66,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,240	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	949
Change of Assumptions	1,349	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,687	4,558
Total	\$12,276	\$5,507

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,934
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	146
Total	\$10,080

PERF Net Pension Liability - Unaudited

MARTIN COUNTY SOLID WASTE MANAGEMENT DISTRICT - 616001

Net Pension Liability as of June 30, 2024	\$83,038
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	730
- Net Difference Between Projected and Actual Investment	(11,944)
- Change of Assumptions	1,349
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,229)
Pension Expense/(Income)	10,080
Contributions	(15,936)
Total Activity in FY 2025	(16,950)
Net Pension Liability as of June 30, 2025	\$66,088

Supplemental Information

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

\$15,936

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,571
2027	1,050
2028	(1,949)
2029	(2,903)
2030	0
Thereafter	0
Total	\$6,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$116,791	\$66,088	\$24,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 617000

Submission Unit Name: TIPTON COMMUNITY SCHOOL CORP

Wages: \$2,291,727

Proportionate Share: 0.0003216

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,375,372	\$1,062,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,571	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,263
Change of Assumptions	21,695	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,639	45,337
Total	\$197,905	\$60,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,737
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,463)
Total	\$153,274

PERF Net Pension Liability - Unaudited

TIPTON COMMUNITY SCHOOL CORP - 617000

Net Pension Liability as of June 30, 2024	\$1,375,372
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,612
- Net Difference Between Projected and Actual Investment	(197,367)
- Change of Assumptions	21,695
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,634)
Pension Expense/(Income)	153,274
Contributions	(252,252)
Total Activity in FY 2025	(312,672)
Net Pension Liability as of June 30, 2025	\$1,062,700

Supplemental Information

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

\$252,252

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$190,305
2027	33,712
2028	(40,030)
2029	(46,682)
2030	0
Thereafter	0
Total	\$137,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,878,007	\$1,062,700	\$386,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 619000
 Submission Unit Name: NOBLESVILLE CONSOLIDATED SCHOOLS

Wages: \$23,701,401 Proportionate Share: 0.0033257

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,613,845	\$10,989,491

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,536,390	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	157,837
Change of Assumptions	224,346	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	378,069	119,356
Total	\$2,138,805	\$277,193

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,651,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	134,264
Total	\$1,786,123

PERF Net Pension Liability - Unaudited

NOBLESVILLE CONSOLIDATED SCHOOLS - 619000

Net Pension Liability as of June 30, 2024	\$13,613,845
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	141,137
- Net Difference Between Projected and Actual Investment	(1,960,357)
- Change of Assumptions	224,346
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(192,550)
Pension Expense/(Income)	1,786,123
Contributions	(2,623,053)
Total Activity in FY 2025	(2,624,354)
Net Pension Liability as of June 30, 2025	\$10,989,491

Supplemental Information

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

\$2,623,053

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,123,915
2027	514,280
2028	(293,837)
2029	(482,746)
2030	0
Thereafter	0
Total	\$1,861,612

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,420,672	\$10,989,491	\$3,997,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 622000
 Submission Unit Name: ORANGE COUNTY

Wages: \$2,932,066 Proportionate Share: 0.0004114

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,629,324	\$1,359,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,057	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,525
Change of Assumptions	27,752	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,473	0
Total	\$262,282	\$19,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,340
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	23,715
Total	\$228,055

PERF Net Pension Liability - Unaudited

ORANGE COUNTY - 622000

Net Pension Liability as of June 30, 2024	\$1,629,324
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,071
- Net Difference Between Projected and Actual Investment	(235,253)
- Change of Assumptions	27,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,551
Pension Expense/(Income)	228,055
Contributions	(328,064)
Total Activity in FY 2025	(269,888)
Net Pension Liability as of June 30, 2025	\$1,359,436

Supplemental Information

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

\$328,064

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$261,409
2027	66,046
2028	(24,981)
2029	(59,717)
2030	0
Thereafter	0
Total	\$242,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,402,401	\$1,359,436	\$494,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 622001
 Submission Unit Name: ORANGE COUNTY HIGHWAY DEPT

Wages: \$1,118,941 Proportionate Share: 0.0001570

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$649,795	\$518,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,530	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,451
Change of Assumptions	10,591	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,891	16,509
Total	\$91,012	\$23,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,957)
Total	\$70,024

PERF Net Pension Liability - Unaudited

ORANGE COUNTY HIGHWAY DEPT - 622001

Net Pension Liability as of June 30, 2024	\$649,795
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,934
- Net Difference Between Projected and Actual Investment	(93,486)
- Change of Assumptions	10,591
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,255
Pension Expense/(Income)	70,024
Contributions	(125,320)
Total Activity in FY 2025	(131,002)
Net Pension Liability as of June 30, 2025	\$518,793

Supplemental Information

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

\$125,320

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$88,350
2027	16,351
2028	(14,860)
2029	(22,789)
2030	0
Thereafter	0
Total	\$67,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$916,813	\$518,793	\$188,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 625000

Submission Unit Name: NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY

Wages: \$803,180

Proportionate Share:

0.0001127

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$462,757	\$372,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,065	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,349
Change of Assumptions	7,603	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,798	9,035
Total	\$72,466	\$14,384

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,978
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,765
Total	\$59,743

PERF Net Pension Liability - Unaudited

NEW CASTLE-HENRY COUNTY PUBLIC LIBRARY - 625000

Net Pension Liability as of June 30, 2024	\$462,757
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,638
- Net Difference Between Projected and Actual Investment	(66,620)
- Change of Assumptions	7,603
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,758)
Pension Expense/(Income)	59,743
Contributions	(89,956)
Total Activity in FY 2025	(90,350)
Net Pension Liability as of June 30, 2025	\$372,407

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,956

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$66,838
2027	17,564
2028	(9,962)
2029	(16,358)
2030	0
Thereafter	0
Total	\$58,082

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$658,120	\$372,407	\$135,453

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 627000
 Submission Unit Name: VIGO COUNTY

Wages: \$31,186,730 Proportionate Share: 0.0043760

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$17,419,095	\$14,460,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,021,603	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	207,684
Change of Assumptions	295,197	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	645,197	57,619
Total	\$2,961,997	\$265,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,173,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	310,841
Total	\$2,484,379

PERF Net Pension Liability - Unaudited

VIGO COUNTY - 627000

Net Pension Liability as of June 30, 2024	\$17,419,095
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	236,358
- Net Difference Between Projected and Actual Investment	(2,514,032)
- Change of Assumptions	295,197
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,498)
Pension Expense/(Income)	2,484,379
Contributions	(3,459,382)
Total Activity in FY 2025	(2,958,978)
Net Pension Liability as of June 30, 2025	\$14,460,117

Supplemental Information

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

\$3,459,382

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,829,838
2027	792,185
2028	(290,126)
2029	(635,203)
2030	0
Thereafter	0
Total	\$2,696,694

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,553,977	\$14,460,117	\$5,259,483

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 627002

Submission Unit Name: VIGO COUNTY-CONVENTION AND TOURISM BUREAU

Wages: \$175,583

Proportionate Share:

0.0000246

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$116,495	\$81,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,365	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,168
Change of Assumptions	1,659	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,325	10,473
Total	\$14,349	\$11,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,219
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,320)
Total	\$7,899

PERF Net Pension Liability - Unaudited

VIGO COUNTY-CONVENTION AND TOURISM BUREAU - 627002

Net Pension Liability as of June 30, 2024	\$116,495
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(574)
- Net Difference Between Projected and Actual Investment	(16,592)
- Change of Assumptions	1,659
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,933)
Pension Expense/(Income)	7,899
Contributions	(19,665)
Total Activity in FY 2025	(35,206)
Net Pension Liability as of June 30, 2025	\$81,289

Supplemental Information

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

\$19,665

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,300
2027	107
2028	(5,128)
2029	(3,571)
2030	0
Thereafter	0
Total	\$2,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,654	\$81,289	\$29,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 629000
 Submission Unit Name: KOSCIUSKO COUNTY

Wages: \$12,586,559 Proportionate Share: 0.0017661

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,928,457	\$5,835,926

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$815,894	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	83,819
Change of Assumptions	119,138	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	202,255	44,278
Total	\$1,137,287	\$128,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$877,213
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	(2,183)
Total	\$875,030

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY - 629000

Net Pension Liability as of June 30, 2024	\$6,928,457
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,812
- Net Difference Between Projected and Actual Investment	(1,001,170)
- Change of Assumptions	119,138
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	203,938
Pension Expense/(Income)	875,030
Contributions	(1,395,279)
Total Activity in FY 2025	(1,092,531)
Net Pension Liability as of June 30, 2025	\$5,835,926

Supplemental Information

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

\$1,395,279

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,072,556
2027	290,859
2028	(97,865)
2029	(256,360)
2030	0
Thereafter	0
Total	\$1,009,190

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,313,272	\$5,835,926	\$2,122,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 629001

Submission Unit Name: KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT

Wages: \$2,583,016

Proportionate Share:

0.0003624

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,445,108	\$1,197,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,420	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,199
Change of Assumptions	24,447	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,330	1,120
Total	\$223,197	\$18,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,002
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,775
Total	\$192,777

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY-KOSCIUSKO COUNTY HIGHWAY DEPT - 629001

Net Pension Liability as of June 30, 2024	\$1,445,108
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,314
- Net Difference Between Projected and Actual Investment	(208,536)
- Change of Assumptions	24,447
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,845
Pension Expense/(Income)	192,777
Contributions	(286,435)
Total Activity in FY 2025	(247,588)
Net Pension Liability as of June 30, 2025	\$1,197,520

Supplemental Information

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

\$286,435

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$225,477
2027	56,531
2028	(24,526)
2029	(52,604)
2030	0
Thereafter	0
Total	\$204,878

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,116,262	\$1,197,520	\$435,566

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 630000

Submission Unit Name: WEST LAFAYETTE SCHOOL CITY

Wages: \$274,784

Proportionate Share: 0.0000386

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$192,278	\$127,550

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,832	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,832
Change of Assumptions	2,604	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	299	53,613
Total	\$20,735	\$55,445

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,916)
Total	(\$20,744)

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE SCHOOL CITY - 630000

Net Pension Liability as of June 30, 2024	\$192,278
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,874)
- Net Difference Between Projected and Actual Investment	(27,290)
- Change of Assumptions	2,604
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,530
Pension Expense/(Income)	(20,744)
Contributions	(27,954)
Total Activity in FY 2025	(64,728)
Net Pension Liability as of June 30, 2025	\$127,550

Supplemental Information

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

\$27,954

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	(\$8,430)
2027	(10,090)
2028	(10,586)
2029	(5,604)
2030	0
Thereafter	0
Total	(\$34,710)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$225,408	\$127,550	\$46,393

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 631000
 Submission Unit Name: WAYNE COUNTY

Wages: \$15,083,650 Proportionate Share: 0.0021165

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,255,860	\$6,993,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$977,770	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	100,448
Change of Assumptions	142,775	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	283,962	24,788
Total	\$1,404,507	\$125,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,051,255
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	134,521
Total	\$1,185,776

PERF Net Pension Liability - Unaudited

WAYNE COUNTY - 631000

Net Pension Liability as of June 30, 2024	\$8,255,860
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	131,645
- Net Difference Between Projected and Actual Investment	(1,193,552)
- Change of Assumptions	142,775
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,288
Pension Expense/(Income)	1,185,776
Contributions	(1,678,999)
Total Activity in FY 2025	(1,262,067)
Net Pension Liability as of June 30, 2025	\$6,993,793

Supplemental Information

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

\$1,678,999

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,354,763
2027	338,255
2028	(106,524)
2029	(307,223)
2030	0
Thereafter	0
Total	\$1,279,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,359,459	\$6,993,793	\$2,543,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 631001

Submission Unit Name: WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT

Wages: \$1,907,588

Proportionate Share: 0.0002677

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,008,552	\$884,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,671	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,705
Change of Assumptions	18,059	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,443	19,582
Total	\$192,173	\$32,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,965
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,129
Total	\$140,094

PERF Net Pension Liability - Unaudited

WAYNE COUNTY-WAYNE COUNTY HIGHWAY DEPARTMENT - 631001

Net Pension Liability as of June 30, 2024	\$1,008,552
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,307
- Net Difference Between Projected and Actual Investment	(146,241)
- Change of Assumptions	18,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,586
Pension Expense/(Income)	140,094
Contributions	(207,765)
Total Activity in FY 2025	(123,960)
Net Pension Liability as of June 30, 2025	\$884,592

Supplemental Information

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

\$207,765

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$164,809
2027	41,737
2028	(7,802)
2029	(38,858)
2030	0
Thereafter	0
Total	\$159,886

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,563,254	\$884,592	\$321,747

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 634000

Submission Unit Name: RUSH COUNTY SCHOOLS

Wages: \$4,762,582

Proportionate Share: 0.0006683

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,626,993	\$2,208,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$308,738	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,717
Change of Assumptions	45,082	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,822	24,527
Total	\$459,642	\$56,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,690
Total	\$374,631

PERF Net Pension Liability - Unaudited

RUSH COUNTY SCHOOLS - 634000

Net Pension Liability as of June 30, 2024	\$2,626,993
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,503
- Net Difference Between Projected and Actual Investment	(379,540)
- Change of Assumptions	45,082
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,543
Pension Expense/(Income)	374,631
Contributions	(530,872)
Total Activity in FY 2025	(418,653)
Net Pension Liability as of June 30, 2025	\$2,208,340

Supplemental Information

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

\$530,872

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$415,304
2027	122,412
2028	(37,310)
2029	(97,008)
2030	0
Thereafter	0
Total	\$403,398

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,902,587	\$2,208,340	\$803,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 636000

Submission Unit Name: LAPORTE COMMUNITY SCHOOL CORPORATION

Wages: \$9,421,713

Proportionate Share:

0.0013220

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,499,473	\$4,368,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$610,731	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	62,742
Change of Assumptions	89,180	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,091	159,075
Total	\$760,002	\$221,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$656,631
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,673)
Total	\$585,958

PERF Net Pension Liability - Unaudited

LAPORTE COMMUNITY SCHOOL CORPORATION - 636000

Net Pension Liability as of June 30, 2024	\$5,499,473
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,102
- Net Difference Between Projected and Actual Investment	(790,891)
- Change of Assumptions	89,180
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,930)
Pension Expense/(Income)	585,958
Contributions	(1,051,456)
Total Activity in FY 2025	(1,131,037)
Net Pension Liability as of June 30, 2025	\$4,368,436

Supplemental Information

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

\$1,051,456

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$717,011
2027	144,482
2028	(131,412)
2029	(191,896)
2030	0
Thereafter	0
Total	\$538,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,719,917	\$4,368,436	\$1,588,902

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 637000
 Submission Unit Name: LAPORTE PUBLIC & COUNTY LIBRARIES

Wages: \$2,700,600 Proportionate Share: 0.0003789

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,487,030	\$1,252,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$175,042	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,982
Change of Assumptions	25,560	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,740	0
Total	\$247,342	\$17,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$188,198
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,546
Total	\$235,744

PERF Net Pension Liability - Unaudited

LAPORTE PUBLIC & COUNTY LIBRARIES - 637000

Net Pension Liability as of June 30, 2024	\$1,487,030
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,640
- Net Difference Between Projected and Actual Investment	(214,870)
- Change of Assumptions	25,560
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,463)
Pension Expense/(Income)	235,744
Contributions	(301,598)
Total Activity in FY 2025	(234,987)
Net Pension Liability as of June 30, 2025	\$1,252,043

Supplemental Information

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

\$301,598

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$242,234
2027	62,671
2028	(20,546)
2029	(54,999)
2030	0
Thereafter	0
Total	\$229,360

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,212,615	\$1,252,043	\$455,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 638000
 Submission Unit Name: TOWN OF SOUTH WHITLEY

Wages: \$817,801 Proportionate Share: 0.0001148

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$412,370	\$379,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,035	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,448
Change of Assumptions	7,744	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,365	3,162
Total	\$95,144	\$8,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,902
Total	\$68,923

PERF Net Pension Liability - Unaudited

TOWN OF SOUTH WHITLEY - 638000

Net Pension Liability as of June 30, 2024	\$412,370
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,772
- Net Difference Between Projected and Actual Investment	(60,047)
- Change of Assumptions	7,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,179
Pension Expense/(Income)	68,923
Contributions	(91,594)
Total Activity in FY 2025	(33,023)
Net Pension Liability as of June 30, 2025	\$379,347

Supplemental Information

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

\$91,594

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$77,326
2027	24,740
2028	1,131
2029	(16,663)
2030	0
Thereafter	0
Total	\$86,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$670,383	\$379,347	\$137,977

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 639000
 Submission Unit Name: LAPORTE COUNTY

Wages: \$32,766,294 Proportionate Share: 0.0045977

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,425,316	\$15,192,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,124,023	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	218,205
Change of Assumptions	310,153	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	298,588	658,809
Total	\$2,732,764	\$877,014

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,283,656
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	44,578
Total	\$2,328,234

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY - 639000

Net Pension Liability as of June 30, 2024	\$19,425,316
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,165
- Net Difference Between Projected and Actual Investment	(2,790,183)
- Change of Assumptions	310,153
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(578,935)
Pension Expense/(Income)	2,328,234
Contributions	(3,635,044)
Total Activity in FY 2025	(4,232,610)
Net Pension Liability as of June 30, 2025	\$15,192,706

Supplemental Information

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

\$3,635,044

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,634,250
2027	408,549
2028	(519,666)
2029	(667,383)
2030	0
Thereafter	0
Total	\$1,855,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,848,611	\$15,192,706	\$5,525,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 639001

Submission Unit Name: LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN

Wages: \$470,764

Proportionate Share:

0.0000661

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$266,045	\$218,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,537	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,137
Change of Assumptions	4,459	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,341	7,897
Total	\$36,337	\$11,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,832
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,600)
Total	\$30,232

PERF Net Pension Liability - Unaudited

LAPORTE COUNTY SOLID WASTE MANAGEMENT DISTRICT-MAN - 639001

Net Pension Liability as of June 30, 2024	\$266,045
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,271
- Net Difference Between Projected and Actual Investment	(38,362)
- Change of Assumptions	4,459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,355)
Pension Expense/(Income)	30,232
Contributions	(42,868)
Total Activity in FY 2025	(47,623)
Net Pension Liability as of June 30, 2025	\$218,422

Supplemental Information

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

\$42,868

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,138
2027	6,047
2028	(7,288)
2029	(9,594)
2030	0
Thereafter	0
Total	\$25,303

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$385,996	\$218,422	\$79,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 640000
 Submission Unit Name: HARTFORD CITY PUBLIC LIBRARY

Wages: \$169,172 Proportionate Share: 0.0000237

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$96,744	\$78,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,949	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,125
Change of Assumptions	1,599	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	801	909
Total	\$13,349	\$2,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,772
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	413
Total	\$12,185

PERF Net Pension Liability - Unaudited

HARTFORD CITY PUBLIC LIBRARY - 640000

Net Pension Liability as of June 30, 2024	\$96,744
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,034
- Net Difference Between Projected and Actual Investment	(13,934)
- Change of Assumptions	1,599
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,068)
Pension Expense/(Income)	12,185
Contributions	(18,245)
Total Activity in FY 2025	(18,429)
Net Pension Liability as of June 30, 2025	\$78,315

Supplemental Information

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

\$18,245

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,898
2027	3,012
2028	(2,155)
2029	(3,440)
2030	0
Thereafter	0
Total	\$11,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,398	\$78,315	\$28,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 642000

Submission Unit Name: GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT

Wages: \$3,147,979

Proportionate Share:

0.0004417

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,729,696	\$1,459,560

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,054	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,963
Change of Assumptions	29,796	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,143	42,899
Total	\$289,993	\$63,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,390
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(104,392)
Total	\$114,998

PERF Net Pension Liability - Unaudited

GARRETT-KEYSER-BUTLER COMMUNITY SCHOOL DISTRICT - 642000

Net Pension Liability as of June 30, 2024	\$1,729,696
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,781
- Net Difference Between Projected and Actual Investment	(249,981)
- Change of Assumptions	29,796
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,844
Pension Expense/(Income)	114,998
Contributions	(352,574)
Total Activity in FY 2025	(270,136)
Net Pension Liability as of June 30, 2025	\$1,459,560

Supplemental Information

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

\$352,574

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$258,938
2027	54,289
2028	(22,979)
2029	(64,117)
2030	0
Thereafter	0
Total	\$226,131

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,579,340	\$1,459,560	\$530,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 644000
 Submission Unit Name: LOGANSPOUT COMMUNITY SCHOOLS

Wages: \$9,406,313 Proportionate Share: 0.0013199

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,105,645	\$4,361,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$609,761	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	62,642
Change of Assumptions	89,038	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	258,084	0
Total	\$956,883	\$62,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$655,588
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	136,368
Total	\$791,956

PERF Net Pension Liability - Unaudited

LOGANSPOUT COMMUNITY SCHOOLS - 644000

Net Pension Liability as of June 30, 2024	\$5,105,645
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	86,495
- Net Difference Between Projected and Actual Investment	(738,647)
- Change of Assumptions	89,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,908
Pension Expense/(Income)	791,956
Contributions	(1,050,899)
Total Activity in FY 2025	(744,149)
Net Pension Liability as of June 30, 2025	\$4,361,496

Supplemental Information

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

\$1,050,899

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$891,732
2027	251,366
2028	(57,265)
2029	(191,592)
2030	0
Thereafter	0
Total	\$894,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,707,654	\$4,361,496	\$1,586,378

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 646000
 Submission Unit Name: TIPTON COUNTY LIBRARY

Wages: \$829,734 Proportionate Share: 0.0001164

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$498,633	\$384,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,774	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,524
Change of Assumptions	7,852	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,956	20,753
Total	\$67,582	\$26,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,841)
Total	\$50,974

PERF Net Pension Liability - Unaudited

TIPTON COUNTY LIBRARY - 646000

Net Pension Liability as of June 30, 2024	\$498,633
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,670
- Net Difference Between Projected and Actual Investment	(71,545)
- Change of Assumptions	7,852
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,020)
Pension Expense/(Income)	50,974
Contributions	(92,930)
Total Activity in FY 2025	(113,999)
Net Pension Liability as of June 30, 2025	\$384,634

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,930

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$61,656
2027	10,782
2028	(14,237)
2029	(16,896)
2030	0
Thereafter	0
Total	\$41,305

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$679,726	\$384,634	\$139,900

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 648000

Submission Unit Name: NEW CASTLE COMMUNITY SCHOOL CORPORATION

Wages: \$4,516,729

Proportionate Share: 0.0006338

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,791,457	\$2,094,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$292,800	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	30,080
Change of Assumptions	42,755	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,169	135,779
Total	\$403,724	\$165,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$314,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,808)
Total	\$302,997

PERF Net Pension Liability - Unaudited

NEW CASTLE COMMUNITY SCHOOL CORPORATION - 648000

Net Pension Liability as of June 30, 2024	\$2,791,457
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,710
- Net Difference Between Projected and Actual Investment	(399,678)
- Change of Assumptions	42,755
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(144,069)
Pension Expense/(Income)	302,997
Contributions	(505,834)
Total Activity in FY 2025	(697,119)
Net Pension Liability as of June 30, 2025	\$2,094,338

Supplemental Information

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

\$505,834

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$367,456
2027	54,600
2028	(92,191)
2029	(92,000)
2030	0
Thereafter	0
Total	\$237,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,701,122	\$2,094,338	\$761,760

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 650000
 Submission Unit Name: NORTH LAWRENCE SCHOOLS

Wages: \$5,613,259 Proportionate Share: 0.0007876

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,356,198	\$2,602,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$363,852	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,379
Change of Assumptions	53,130	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,332	104,089
Total	\$534,314	\$141,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$391,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,688
Total	\$400,885

PERF Net Pension Liability - Unaudited

NORTH LAWRENCE SCHOOLS - 650000

Net Pension Liability as of June 30, 2024	\$3,356,198
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,883
- Net Difference Between Projected and Actual Investment	(481,751)
- Change of Assumptions	53,130
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(120,893)
Pension Expense/(Income)	400,885
Contributions	(624,895)
Total Activity in FY 2025	(753,641)
Net Pension Liability as of June 30, 2025	\$2,602,557

Supplemental Information

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

\$624,895

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$495,795
2027	105,313
2028	(93,937)
2029	(114,325)
2030	0
Thereafter	0
Total	\$392,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,599,249	\$2,602,557	\$946,611

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 653000
 Submission Unit Name: ROCHESTER COMMUNITY SCHOOLS

Wages: \$1,685,222 Proportionate Share: 0.0002365

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$938,010	\$781,494

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,257	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,224
Change of Assumptions	15,954	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,430	23,404
Total	\$145,641	\$34,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,468
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,399)
Total	\$105,069

PERF Net Pension Liability - Unaudited

ROCHESTER COMMUNITY SCHOOLS - 653000

Net Pension Liability as of June 30, 2024	\$938,010
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,122
- Net Difference Between Projected and Actual Investment	(135,420)
- Change of Assumptions	15,954
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,504
Pension Expense/(Income)	105,069
Contributions	(188,745)
Total Activity in FY 2025	(156,516)
Net Pension Liability as of June 30, 2025	\$781,494

Supplemental Information

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

\$188,745

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$128,837
2027	31,089
2028	(14,583)
2029	(34,330)
2030	0
Thereafter	0
Total	\$111,013

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,381,059	\$781,494	\$284,248

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 654000
 Submission Unit Name: TOWN OF ROCKVILLE

Wages: \$1,125,224 Proportionate Share: 0.0001579

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$626,818	\$521,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,946	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,494
Change of Assumptions	10,652	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,786	3,829
Total	\$110,384	\$11,323

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,036
Total	\$90,464

PERF Net Pension Liability - Unaudited

TOWN OF ROCKVILLE - 654000

Net Pension Liability as of June 30, 2024	\$626,818
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,705
- Net Difference Between Projected and Actual Investment	(90,487)
- Change of Assumptions	10,652
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,640
Pension Expense/(Income)	90,464
Contributions	(126,025)
Total Activity in FY 2025	(105,051)
Net Pension Liability as of June 30, 2025	\$521,767

Supplemental Information

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

\$126,025

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$102,008
2027	29,813
2028	(9,840)
2029	(22,920)
2030	0
Thereafter	0
Total	\$99,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$922,069	\$521,767	\$189,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 658000
 Submission Unit Name: CITY OF ELKHART

Wages: \$25,822,553 Proportionate Share: 0.0036234

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,781,621	\$11,973,215

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,673,920	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	171,965
Change of Assumptions	244,428	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	257,943	100,852
Total	\$2,176,291	\$272,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,799,725
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	198,594
Total	\$1,998,319

PERF Net Pension Liability - Unaudited

CITY OF ELKHART - 658000

Net Pension Liability as of June 30, 2024	\$14,781,621
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	158,984
- Net Difference Between Projected and Actual Investment	(2,129,102)
- Change of Assumptions	244,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(252,071)
Pension Expense/(Income)	1,998,319
Contributions	(2,828,964)
Total Activity in FY 2025	(2,808,406)
Net Pension Liability as of June 30, 2025	\$11,973,215

Supplemental Information

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

\$2,828,964

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,270,984
2027	476,083
2028	(317,634)
2029	(525,959)
2030	0
Thereafter	0
Total	\$1,903,474

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,159,113	\$11,973,215	\$4,354,938

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 660000
 Submission Unit Name: CITY OF CRAWFORDSVILLE

Wages: \$8,678,811 Proportionate Share: 0.0012178

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,974,235	\$4,024,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$562,593	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57,796
Change of Assumptions	82,151	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172,834	37,472
Total	\$817,578	\$95,268

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$604,875
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	140,531
Total	\$745,406

PERF Net Pension Liability - Unaudited

CITY OF CRAWFORDSVILLE - 660000

Net Pension Liability as of June 30, 2024	\$4,974,235
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,794
- Net Difference Between Projected and Actual Investment	(716,402)
- Change of Assumptions	82,151
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(166,614)
Pension Expense/(Income)	745,406
Contributions	(947,454)
Total Activity in FY 2025	(950,119)
Net Pension Liability as of June 30, 2025	\$4,024,116

Supplemental Information

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

\$947,454

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$813,919
2027	193,943
2028	(108,782)
2029	(176,770)
2030	0
Thereafter	0
Total	\$722,310

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,111,434	\$4,024,116	\$1,463,665

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 661000
 Submission Unit Name: GOSHEN PUBLIC LIBRARY

Wages: \$1,227,745 Proportionate Share: 0.0001723

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$697,360	\$569,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,598	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,177
Change of Assumptions	11,623	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,720	2,739
Total	\$107,941	\$10,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,581
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,575
Total	\$94,156

PERF Net Pension Liability - Unaudited

GOSHEN PUBLIC LIBRARY - 661000

Net Pension Liability as of June 30, 2024	\$697,360
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,127
- Net Difference Between Projected and Actual Investment	(100,510)
- Change of Assumptions	11,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,164)
Pension Expense/(Income)	94,156
Contributions	(137,241)
Total Activity in FY 2025	(128,009)
Net Pension Liability as of June 30, 2025	\$569,351

Supplemental Information

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

\$137,241

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$108,105
2027	27,294
2028	(13,364)
2029	(25,010)
2030	0
Thereafter	0
Total	\$97,025

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,006,159	\$569,351	\$207,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 662000
 Submission Unit Name: BLACKFORD COUNTY M.S.D.

Wages: \$2,259,710 Proportionate Share: 0.0003171

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,633,758	\$1,047,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,492	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,049
Change of Assumptions	21,391	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,877	216,839
Total	\$247,760	\$231,888

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,502
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,010)
Total	\$110,492

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY M.S.D. - 662000

Net Pension Liability as of June 30, 2024	\$1,633,758
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(20,948)
- Net Difference Between Projected and Actual Investment	(231,364)
- Change of Assumptions	21,391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(212,412)
Pension Expense/(Income)	110,492
Contributions	(253,087)
Total Activity in FY 2025	(585,928)
Net Pension Liability as of June 30, 2025	\$1,047,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$253,087

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$149,885
2027	3,499
2028	(91,483)
2029	(46,029)
2030	0
Thereafter	0
Total	\$15,872

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,851,729	\$1,047,830	\$381,120

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 663000

Submission Unit Name: HEALTH & HOSPITAL CORPORATION OF MARION COUNTY

Wages: \$65,942,921

Proportionate Share:

0.0092529

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$35,326,342	\$30,575,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,274,609	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	439,140
Change of Assumptions	624,184	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,548,737	58,866
Total	\$6,447,530	\$498,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,595,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	317,421
Total	\$4,913,292

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORPORATION OF MARION COUNTY - 663000

Net Pension Liability as of June 30, 2024	\$35,326,342
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	654,089
- Net Difference Between Projected and Actual Investment	(5,116,468)
- Change of Assumptions	624,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,404,817
Pension Expense/(Income)	4,913,292
Contributions	(7,230,841)
Total Activity in FY 2025	(4,750,927)
Net Pension Liability as of June 30, 2025	\$30,575,415

Supplemental Information

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

\$7,230,841

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,950,051
2027	1,689,011
2028	(346,425)
2029	(1,343,113)
2030	0
Thereafter	0
Total	\$5,949,524

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,032,997	\$30,575,415	\$11,120,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 663001

Submission Unit Name: HEALTH & HOSPITAL CORP-MARION CO -WISHARD

Wages: \$122,917,795

Proportionate Share:

0.0172475

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$70,764,745	\$56,992,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,967,914	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	818,561
Change of Assumptions	1,163,486	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	391,850	3,727,037
Total	\$9,523,250	\$4,545,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,566,751
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	(2,594,333)
Total	\$5,972,418

PERF Net Pension Liability - Unaudited

HEALTH & HOSPITAL CORP-MARION CO -WISHARD - 663001

Net Pension Liability as of June 30, 2024	\$70,764,745
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	715,389
- Net Difference Between Projected and Actual Investment	(10,188,055)
- Change of Assumptions	1,163,486
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,918,818
Pension Expense/(Income)	5,972,418
Contributions	(13,353,915)
Total Activity in FY 2025	(13,771,859)
Net Pension Liability as of June 30, 2025	\$56,992,886

Supplemental Information

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

\$13,353,915

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,015,914
2027	1,082,498
2028	(1,617,181)
2029	(2,503,579)
2030	0
Thereafter	0
Total	\$4,977,652

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,718,057	\$56,992,886	\$20,729,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 665000
 Submission Unit Name: MONROE COUNTY

Wages: \$34,913,054 Proportionate Share: 0.0048989

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,837,598	\$16,187,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,263,170	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	232,500
Change of Assumptions	330,471	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	782,456	0
Total	\$3,376,097	\$232,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,433,260
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	416,819
Total	\$2,850,079

PERF Net Pension Liability - Unaudited

MONROE COUNTY - 665000

Net Pension Liability as of June 30, 2024	\$18,837,598
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	332,546
- Net Difference Between Projected and Actual Investment	(2,726,662)
- Change of Assumptions	330,471
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	416,276
Pension Expense/(Income)	2,850,079
Contributions	(3,852,313)
Total Activity in FY 2025	(2,649,603)
Net Pension Liability as of June 30, 2025	\$16,187,995

Supplemental Information

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

\$3,852,313

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,202,213
2027	855,583
2028	(203,095)
2029	(711,104)
2030	0
Thereafter	0
Total	\$3,143,597

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,607,490	\$16,187,995	\$5,887,953

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 666000

Submission Unit Name: KOKOMO SCHOOL CORPORATION

Wages: \$10,023,110

Proportionate Share:

0.0014064

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,849,765	\$4,647,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$649,722	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66,747
Change of Assumptions	94,873	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,030	166,538
Total	\$820,625	\$233,285

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$698,552
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(141,207)
Total	\$557,345

PERF Net Pension Liability - Unaudited

KOKOMO SCHOOL CORPORATION - 666000

Net Pension Liability as of June 30, 2024	\$5,849,765
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,192
- Net Difference Between Projected and Actual Investment	(841,276)
- Change of Assumptions	94,873
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,514
Pension Expense/(Income)	557,345
Contributions	(1,121,085)
Total Activity in FY 2025	(1,202,437)
Net Pension Liability as of June 30, 2025	\$4,647,328

Supplemental Information

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

\$1,121,085

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$763,192
2027	167,317
2028	(139,022)
2029	(204,147)
2030	0
Thereafter	0
Total	\$587,340

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,212,777	\$4,647,328	\$1,690,342

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 667000
 Submission Unit Name: KOKOMO PUBLIC LIBRARY

Wages: \$2,557,621 Proportionate Share: 0.0003589

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,452,364	\$1,185,954

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,803	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,033
Change of Assumptions	24,211	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,313	12,616
Total	\$203,327	\$29,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,264
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,833)
Total	\$173,431

PERF Net Pension Liability - Unaudited

KOKOMO PUBLIC LIBRARY - 667000

Net Pension Liability as of June 30, 2024	\$1,452,364
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,953
- Net Difference Between Projected and Actual Investment	(209,331)
- Change of Assumptions	24,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,597
Pension Expense/(Income)	173,431
Contributions	(280,271)
Total Activity in FY 2025	(266,410)
Net Pension Liability as of June 30, 2025	\$1,185,954

Supplemental Information

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

\$280,271

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$207,588
2027	47,383
2028	(29,197)
2029	(52,096)
2030	0
Thereafter	0
Total	\$173,678

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,095,823	\$1,185,954	\$431,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 670000

Submission Unit Name: EAST ALLEN COUNTY SCHOOLS

Wages: \$18,188,433

Proportionate Share: 0.0025522

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,551,103	\$8,433,526

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,179,053	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	121,127
Change of Assumptions	172,167	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	161,274	181,985
Total	\$1,512,494	\$303,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,267,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,155)
Total	\$1,262,511

PERF Net Pension Liability - Unaudited

EAST ALLEN COUNTY SCHOOLS - 670000

Net Pension Liability as of June 30, 2024	\$10,551,103
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,693
- Net Difference Between Projected and Actual Investment	(1,518,129)
- Change of Assumptions	172,167
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(118,306)
Pension Expense/(Income)	1,262,511
Contributions	(2,013,513)
Total Activity in FY 2025	(2,117,577)
Net Pension Liability as of June 30, 2025	\$8,433,526

Supplemental Information

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

\$2,013,513

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,497,574
2027	327,453
2028	(245,178)
2029	(370,467)
2030	0
Thereafter	0
Total	\$1,209,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,903,761	\$8,433,526	\$3,067,471

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 671000

Submission Unit Name: GREENTOWN & EASTERN HOWARD LIBRARY

Wages: \$186,432

Proportionate Share:

0.0000262

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$104,403	\$86,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,104	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,243
Change of Assumptions	1,767	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,292	566
Total	\$16,163	\$1,809

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,013
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,406
Total	\$14,419

PERF Net Pension Liability - Unaudited

GREENTOWN & EASTERN HOWARD LIBRARY - 671000

Net Pension Liability as of June 30, 2024	\$104,403
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,404
- Net Difference Between Projected and Actual Investment	(15,066)
- Change of Assumptions	1,767
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	529
Pension Expense/(Income)	14,419
Contributions	(20,880)
Total Activity in FY 2025	(17,827)
Net Pension Liability as of June 30, 2025	\$86,576

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,880

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,166
2027	3,708
2028	(1,717)
2029	(3,803)
2030	0
Thereafter	0
Total	\$14,354

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$152,997	\$86,576	\$31,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 672000
 Submission Unit Name: GREENSBURG COMMUNITY SCHOOLS

Wages: \$4,407,211 Proportionate Share: 0.0006184

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,232,762	\$2,043,450

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$285,685	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,349
Change of Assumptions	41,716	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	182,860	7,132
Total	\$510,261	\$36,481

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,156
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	65,064
Total	\$372,220

PERF Net Pension Liability - Unaudited

GREENSBURG COMMUNITY SCHOOLS - 672000

Net Pension Liability as of June 30, 2024	\$2,232,762
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56,854
- Net Difference Between Projected and Actual Investment	(324,974)
- Change of Assumptions	41,716
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,059
Pension Expense/(Income)	372,220
Contributions	(483,187)
Total Activity in FY 2025	(189,312)
Net Pension Liability as of June 30, 2025	\$2,043,450

Supplemental Information

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

\$483,187

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$430,753
2027	131,440
2028	1,352
2029	(89,765)
2030	0
Thereafter	0
Total	\$473,780

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,611,193	\$2,043,450	\$743,250

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 677001

Submission Unit Name: WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE

Wages: \$1,455,805

Proportionate Share: 0.0002043

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$824,336	\$675,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,696
Change of Assumptions	13,782	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,118	463
Total	\$127,282	\$10,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,946
Total	\$117,421

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, ALLEN COUNTY-TRUSTEE - 677001

Net Pension Liability as of June 30, 2024	\$824,336
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,898
- Net Difference Between Projected and Actual Investment	(118,841)
- Change of Assumptions	13,782
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,454)
Pension Expense/(Income)	117,421
Contributions	(163,050)
Total Activity in FY 2025	(149,244)
Net Pension Liability as of June 30, 2025	\$675,092

Supplemental Information

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

\$163,050

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$132,685
2027	29,377
2028	(15,284)
2029	(29,655)
2030	0
Thereafter	0
Total	\$117,123

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,193,025	\$675,092	\$245,547

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 680000
 Submission Unit Name: ALLEN COUNTY

Wages: \$54,091,029 Proportionate Share: 0.0075899

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$32,534,885	\$25,080,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,506,344	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	360,214
Change of Assumptions	512,001	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,268	1,806,527
Total	\$4,182,613	\$2,166,741

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,769,867
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	(882,163)
Total	\$2,887,704

PERF Net Pension Liability - Unaudited

ALLEN COUNTY - 680000

Net Pension Liability as of June 30, 2024	\$32,534,885
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171,915
- Net Difference Between Projected and Actual Investment	(4,667,944)
- Change of Assumptions	512,001
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(491,002)
Pension Expense/(Income)	2,887,704
Contributions	(5,867,385)
Total Activity in FY 2025	(7,454,711)
Net Pension Liability as of June 30, 2025	\$25,080,174

Supplemental Information

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

\$5,867,385

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,744,954
2027	353,266
2028	(980,628)
2029	(1,101,720)
2030	0
Thereafter	0
Total	\$2,015,872

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,321,785	\$25,080,174	\$9,122,246

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 681000
 Submission Unit Name: WAYNE TOWNSHIP, WAYNE COUNTY

Wages: \$324,035 Proportionate Share: 0.0000455

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$228,154	\$150,351

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,020	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,159
Change of Assumptions	3,069	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,304	42,493
Total	\$26,393	\$44,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,600
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,509)
Total	\$91

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, WAYNE COUNTY - 681000

Net Pension Liability as of June 30, 2024	\$228,154
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,363)
- Net Difference Between Projected and Actual Investment	(32,367)
- Change of Assumptions	3,069
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,941)
Pension Expense/(Income)	91
Contributions	(36,292)
Total Activity in FY 2025	(77,803)
Net Pension Liability as of June 30, 2025	\$150,351

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,292

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,378
2027	(7,102)
2028	(11,931)
2029	(6,604)
2030	0
Thereafter	0
Total	(\$18,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$265,701	\$150,351	\$54,686

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 682000
 Submission Unit Name: MSD OF SOUTHWEST ALLEN COUNTY

Wages: \$10,387,513 Proportionate Share: 0.0014576

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,914,664	\$4,816,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$673,375	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	69,177
Change of Assumptions	98,327	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	108,784	41,072
Total	\$880,486	\$110,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$723,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,283)
Total	\$717,700

PERF Net Pension Liability - Unaudited

MSD OF SOUTHWEST ALLEN COUNTY - 682000

Net Pension Liability as of June 30, 2024	\$5,914,664
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,194
- Net Difference Between Projected and Actual Investment	(852,299)
- Change of Assumptions	98,327
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,021
Pension Expense/(Income)	717,700
Contributions	(1,159,093)
Total Activity in FY 2025	(1,098,150)
Net Pension Liability as of June 30, 2025	\$4,816,514

Supplemental Information

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

\$1,159,093

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$883,798
2027	214,483
2028	(116,464)
2029	(211,580)
2030	0
Thereafter	0
Total	\$770,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,511,763	\$4,816,514	\$1,751,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 683000
 Submission Unit Name: CASTON SCHOOL CORPORATION

Wages: \$1,493,588 Proportionate Share: 0.0002096

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$816,274	\$692,605

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,830	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,948
Change of Assumptions	14,139	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,086	0
Total	\$141,055	\$9,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,107
Specific 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	\$117,589

PERF Net Pension Liability - Unaudited

CASTON SCHOOL CORPORATION - 683000

Net Pension Liability as of June 30, 2024	\$816,274
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,172
- Net Difference Between Projected and Actual Investment	(118,026)
- Change of Assumptions	14,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,739
Pension Expense/(Income)	117,589
Contributions	(167,282)
Total Activity in FY 2025	(123,669)
Net Pension Liability as of June 30, 2025	\$692,605

Supplemental Information

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

\$167,282

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$135,807
2027	35,772
2028	(10,046)
2029	(30,426)
2030	0
Thereafter	0
Total	\$131,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,223,975	\$692,605	\$251,917

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 685000
 Submission Unit Name: TOWN OF NORTH MANCHESTER

Wages: \$2,181,793 Proportionate Share: 0.0003061

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,264,520	\$1,011,481

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,411	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,527
Change of Assumptions	20,649	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,028	26,188
Total	\$173,088	\$40,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,730)
Total	\$141,308

PERF Net Pension Liability - Unaudited

TOWN OF NORTH MANCHESTER - 685000

Net Pension Liability as of June 30, 2024	\$1,264,520
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,813
- Net Difference Between Projected and Actual Investment	(181,954)
- Change of Assumptions	20,649
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,028)
Pension Expense/(Income)	141,308
Contributions	(241,827)
Total Activity in FY 2025	(253,039)
Net Pension Liability as of June 30, 2025	\$1,011,481

Supplemental Information

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

\$241,827

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$172,247
2027	33,702
2028	(29,144)
2029	(44,432)
2030	0
Thereafter	0
Total	\$132,373

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,787,494	\$1,011,481	\$367,899

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 686000
 Submission Unit Name: BEDFORD PUBLIC LIBRARY

Wages: \$1,012,311 Proportionate Share: 0.0001420

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$557,082	\$469,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,600	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,739
Change of Assumptions	9,579	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,541	4,603
Total	\$102,720	\$11,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,531
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,952)
Total	\$67,579

PERF Net Pension Liability - Unaudited

BEDFORD PUBLIC LIBRARY - 686000

Net Pension Liability as of June 30, 2024	\$557,082
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,506
- Net Difference Between Projected and Actual Investment	(80,499)
- Change of Assumptions	9,579
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,359
Pension Expense/(Income)	67,579
Contributions	(113,379)
Total Activity in FY 2025	(87,855)
Net Pension Liability as of June 30, 2025	\$469,227

Supplemental Information

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

\$113,379

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$91,628
2027	27,935
2028	(7,573)
2029	(20,612)
2030	0
Thereafter	0
Total	\$91,378

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$829,220	\$469,227	\$170,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 687000
 Submission Unit Name: CITY OF WHITING

Wages: \$2,913,006 Proportionate Share: 0.0004087

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,744,610	\$1,350,514

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$188,809	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,397
Change of Assumptions	27,570	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,848	103,205
Total	\$224,227	\$122,602

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$202,999
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,619)
Total	\$157,380

PERF Net Pension Liability - Unaudited

CITY OF WHITING - 687000

Net Pension Liability as of June 30, 2024	\$1,744,610
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,008
- Net Difference Between Projected and Actual Investment	(250,389)
- Change of Assumptions	27,570
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(30,332)
Pension Expense/(Income)	157,380
Contributions	(308,333)
Total Activity in FY 2025	(394,096)
Net Pension Liability as of June 30, 2025	\$1,350,514

Supplemental Information

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

\$308,333

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$196,597
2027	17,662
2028	(53,307)
2029	(59,327)
2030	0
Thereafter	0
Total	\$101,625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,386,634	\$1,350,514	\$491,214

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 688000
 Submission Unit Name: CITY OF MARION

Wages: \$3,676,142 Proportionate Share: 0.0005158

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,026,779	\$1,704,417

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,287	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,480
Change of Assumptions	34,795	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,023	27,004
Total	\$316,105	\$51,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,195
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45
Total	\$256,240

PERF Net Pension Liability - Unaudited

CITY OF MARION - 688000

Net Pension Liability as of June 30, 2024	\$2,026,779
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,567
- Net Difference Between Projected and Actual Investment	(292,832)
- Change of Assumptions	34,795
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,815
Pension Expense/(Income)	256,240
Contributions	(399,947)
Total Activity in FY 2025	(322,362)
Net Pension Liability as of June 30, 2025	\$1,704,417

Supplemental Information

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

\$399,947

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$299,010
2027	71,580
2028	(31,098)
2029	(74,871)
2030	0
Thereafter	0
Total	\$264,621

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,012,052	\$1,704,417	\$619,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 689000
 Submission Unit Name: TOWN OF WINAMAC

Wages: \$1,300,792 Proportionate Share: 0.0001825

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$694,942	\$603,056

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,310	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,661
Change of Assumptions	12,311	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,286	8,375
Total	\$128,907	\$17,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,647
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,209)
Total	\$84,438

PERF Net Pension Liability - Unaudited

TOWN OF WINAMAC - 689000

Net Pension Liability as of June 30, 2024	\$694,942
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,087
- Net Difference Between Projected and Actual Investment	(100,674)
- Change of Assumptions	12,311
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,641
Pension Expense/(Income)	84,438
Contributions	(145,689)
Total Activity in FY 2025	(91,886)
Net Pension Liability as of June 30, 2025	\$603,056

Supplemental Information

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

\$145,689

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,310
2027	31,769
2028	(5,717)
2029	(26,491)
2030	0
Thereafter	0
Total	\$111,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,065,722	\$603,056	\$219,345

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 691000

Submission Unit Name: WRIGHT-HAGEMAN PUBLIC LIBRARY

Wages: \$62,481

Proportionate Share:

0.0000088

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$41,922	\$29,079

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,065	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	418
Change of Assumptions	594	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	450	4,621
Total	\$5,109	\$5,039

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,170)
Total	\$2,201

PERF Net Pension Liability - Unaudited

WRIGHT-HAGEMAN PUBLIC LIBRARY - 691000

Net Pension Liability as of June 30, 2024	\$41,922
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(232)
- Net Difference Between Projected and Actual Investment	(5,969)
- Change of Assumptions	594
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,439)
Pension Expense/(Income)	2,201
Contributions	(6,998)
Total Activity in FY 2025	(12,843)
Net Pension Liability as of June 30, 2025	\$29,079

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,998

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,550
2027	(311)
2028	(1,891)
2029	(1,278)
2030	0
Thereafter	0
Total	\$70

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,388	\$29,079	\$10,577

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 692000
 Submission Unit Name: NEWTON COUNTY AUDITOR

Wages: \$4,937,754 Proportionate Share: 0.0006929

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,833,379	\$2,289,629

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$320,103	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,885
Change of Assumptions	46,742	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,514	32,555
Total	\$398,359	\$65,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$344,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,648)
Total	\$338,512

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR - 692000

Net Pension Liability as of June 30, 2024	\$2,833,379
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,716
- Net Difference Between Projected and Actual Investment	(408,034)
- Change of Assumptions	46,742
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,761)
Pension Expense/(Income)	338,512
Contributions	(542,925)
Total Activity in FY 2025	(543,750)
Net Pension Liability as of June 30, 2025	\$2,289,629

Supplemental Information

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

\$542,925

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$404,741
2027	90,291
2028	(61,535)
2029	(100,578)
2030	0
Thereafter	0
Total	\$332,919

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,046,241	\$2,289,629	\$832,792

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 692001
 Submission Unit Name: NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT

Wages: \$769,634 Proportionate Share: 0.0001080

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$454,695	\$356,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,893	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,126
Change of Assumptions	7,285	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	24,803
Total	\$57,178	\$29,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,643
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,689)
Total	\$31,954

PERF Net Pension Liability - Unaudited

NEWTON COUNTY AUDITOR-HIGHWAY DEPARTMENT - 692001

Net Pension Liability as of June 30, 2024	\$454,695
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,292
- Net Difference Between Projected and Actual Investment	(65,329)
- Change of Assumptions	7,285
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,124
Pension Expense/(Income)	31,954
Contributions	(80,144)
Total Activity in FY 2025	(97,818)
Net Pension Liability as of June 30, 2025	\$356,877

Supplemental Information

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

\$80,144

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$49,782
2027	6,355
2028	(13,210)
2029	(15,678)
2030	0
Thereafter	0
Total	\$27,249

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$630,674	\$356,877	\$129,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 695000
 Submission Unit Name: DELPHI PUBLIC LIBRARY

Wages: \$300,745 Proportionate Share: 0.0000422

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$166,883	\$139,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,495	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,003
Change of Assumptions	2,847	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,711	5,772
Total	\$26,053	\$7,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,961
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,598)
Total	\$18,363

PERF Net Pension Liability - Unaudited

DELPHI PUBLIC LIBRARY - 695000

Net Pension Liability as of June 30, 2024	\$166,883
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,392
- Net Difference Between Projected and Actual Investment	(24,099)
- Change of Assumptions	2,847
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,744
Pension Expense/(Income)	18,363
Contributions	(33,684)
Total Activity in FY 2025	(27,437)
Net Pension Liability as of June 30, 2025	\$139,446

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,684

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$22,926
2027	3,985
2028	(2,507)
2029	(6,126)
2030	0
Thereafter	0
Total	\$18,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$246,430	\$139,446	\$50,720

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 696000
 Submission Unit Name: CITY OF CROWN POINT

Wages: \$9,790,565 Proportionate Share: 0.0013738

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,516,000	\$4,539,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$634,661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	65,200
Change of Assumptions	92,674	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,554	0
Total	\$819,889	\$65,200

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$682,360
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,992
Total	\$772,352

PERF Net Pension Liability - Unaudited

CITY OF CROWN POINT - 696000

Net Pension Liability as of June 30, 2024	\$5,516,000
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	69,338
- Net Difference Between Projected and Actual Investment	(795,537)
- Change of Assumptions	92,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,868)
Pension Expense/(Income)	772,352
Contributions	(1,072,355)
Total Activity in FY 2025	(976,396)
Net Pension Liability as of June 30, 2025	\$4,539,604

Supplemental Information

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

\$1,072,355

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$867,299
2027	190,385
2028	(103,579)
2029	(199,416)
2030	0
Thereafter	0
Total	\$754,689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,022,407	\$4,539,604	\$1,651,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 761000
 Submission Unit Name: SOUTH NEWTON SCHOOL

Wages: \$1,062,394 Proportionate Share: 0.0001491

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$571,997	\$492,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,880	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,076
Change of Assumptions	10,058	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,973	15,993
Total	\$102,911	\$23,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,643)
Total	\$72,414

PERF Net Pension Liability - Unaudited

SOUTH NEWTON SCHOOL - 761000

Net Pension Liability as of June 30, 2024	\$571,997
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,257
- Net Difference Between Projected and Actual Investment	(82,810)
- Change of Assumptions	10,058
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,760
Pension Expense/(Income)	72,414
Contributions	(118,988)
Total Activity in FY 2025	(79,309)
Net Pension Liability as of June 30, 2025	\$492,688

Supplemental Information

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

\$118,988

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$85,980
2027	20,995
2028	(5,490)
2029	(21,643)
2030	0
Thereafter	0
Total	\$79,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$870,681	\$492,688	\$179,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 762000
 Submission Unit Name: SPEEDWAY PUBLIC SCHOOLS

Wages: \$2,693,869 Proportionate Share: 0.0003780

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,577,727	\$1,249,069

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$174,627	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,940
Change of Assumptions	25,499	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,567	46,003
Total	\$205,693	\$63,943

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$187,751
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	(19,899)
Total	\$167,852

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC SCHOOLS - 762000

Net Pension Liability as of June 30, 2024	\$1,577,727
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,929
- Net Difference Between Projected and Actual Investment	(226,837)
- Change of Assumptions	25,499
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,570)
Pension Expense/(Income)	167,852
Contributions	(291,531)
Total Activity in FY 2025	(328,658)
Net Pension Liability as of June 30, 2025	\$1,249,069

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$291,531

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$203,861
2027	33,615
2028	(40,857)
2029	(54,869)
2030	0
Thereafter	0
Total	\$141,750

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,207,359	\$1,249,069	\$454,315

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 764000
 Submission Unit Name: MARSHALL COUNTY

Wages: \$10,950,864 Proportionate Share: 0.0015366

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,362,910	\$5,077,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$709,871	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	72,927
Change of Assumptions	103,656	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,197	112,237
Total	\$942,724	\$185,164

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$763,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,312
Total	\$778,534

PERF Net Pension Liability - Unaudited

MARSHALL COUNTY - 764000

Net Pension Liability as of June 30, 2024	\$6,362,910
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,750
- Net Difference Between Projected and Actual Investment	(915,398)
- Change of Assumptions	103,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,487)
Pension Expense/(Income)	778,534
Contributions	(1,225,402)
Total Activity in FY 2025	(1,285,347)
Net Pension Liability as of June 30, 2025	\$5,077,563

Supplemental Information

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

\$1,225,402

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$919,003
2027	207,931
2028	(146,327)
2029	(223,047)
2030	0
Thereafter	0
Total	\$757,560

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,973,090	\$5,077,563	\$1,846,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 765000
 Submission Unit Name: RUSH COUNTY

Wages: \$5,185,052 Proportionate Share: 0.0007276

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,924,883	\$2,404,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$336,133	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,532
Change of Assumptions	49,083	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,940	11,145
Total	\$449,156	\$45,677

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$361,395
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	30,271
Total	\$391,666

PERF Net Pension Liability - Unaudited

RUSH COUNTY - 765000

Net Pension Liability as of June 30, 2024	\$2,924,883
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,368
- Net Difference Between Projected and Actual Investment	(421,796)
- Change of Assumptions	49,083
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,473)
Pension Expense/(Income)	391,666
Contributions	(573,439)
Total Activity in FY 2025	(520,591)
Net Pension Liability as of June 30, 2025	\$2,404,292

Supplemental Information

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

\$573,439

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$447,964
2027	115,281
2028	(54,150)
2029	(105,616)
2030	0
Thereafter	0
Total	\$403,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,248,874	\$2,404,292	\$874,497

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 776000
 Submission Unit Name: RICHMOND CIVIL CITY

Wages: \$5,455,446 Proportionate Share: 0.0007655

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,023,239	\$2,529,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$353,642	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,330
Change of Assumptions	51,639	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,923	47,766
Total	\$489,204	\$84,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$380,220
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	19,421
Total	\$399,641

PERF Net Pension Liability - Unaudited

RICHMOND CIVIL CITY - 776000

Net Pension Liability as of June 30, 2024	\$3,023,239
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,797
- Net Difference Between Projected and Actual Investment	(436,617)
- Change of Assumptions	51,639
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,091
Pension Expense/(Income)	399,641
Contributions	(604,261)
Total Activity in FY 2025	(493,710)
Net Pension Liability as of June 30, 2025	\$2,529,529

Supplemental Information

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

\$604,261

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$465,133
2027	97,493
2028	(46,401)
2029	(111,117)
2030	0
Thereafter	0
Total	\$405,108

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,470,194	\$2,529,529	\$920,049

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 778000
 Submission Unit Name: MUNCIE COMMUNITY SCHOOLS

Wages: \$6,887,588 Proportionate Share: 0.0009664

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,125,713	\$3,193,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$446,453	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	45,865
Change of Assumptions	65,192	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	92,660	139,997
Total	\$604,305	\$185,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$480,006
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,916
Total	\$530,922

PERF Net Pension Liability - Unaudited

MUNCIE COMMUNITY SCHOOLS - 778000

Net Pension Liability as of June 30, 2024	\$4,125,713
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,618
- Net Difference Between Projected and Actual Investment	(592,123)
- Change of Assumptions	65,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(208,871)
Pension Expense/(Income)	530,922
Contributions	(751,065)
Total Activity in FY 2025	(932,327)
Net Pension Liability as of June 30, 2025	\$3,193,386

Supplemental Information

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

\$751,065

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$566,146
2027	113,214
2028	(120,639)
2029	(140,278)
2030	0
Thereafter	0
Total	\$418,443

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,643,365	\$3,193,386	\$1,161,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 779000

Submission Unit Name: PENN CIVIL TWP-ST JOSEPH COUNTY

Wages: \$2,364,533

Proportionate Share:

0.0003318

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,259,683	\$1,096,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,283	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,747
Change of Assumptions	22,383	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,818	8,678
Total	\$236,484	\$24,425

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,803
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	29,305
Total	\$194,108

PERF Net Pension Liability - Unaudited

PENN CIVIL TWP-ST JOSEPH COUNTY - 779000

Net Pension Liability as of June 30, 2024	\$1,259,683
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,181
- Net Difference Between Projected and Actual Investment	(182,533)
- Change of Assumptions	22,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,411
Pension Expense/(Income)	194,108
Contributions	(264,828)
Total Activity in FY 2025	(163,278)
Net Pension Liability as of June 30, 2025	\$1,096,405

Supplemental Information

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

\$264,828

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$210,694
2027	59,210
2028	(9,683)
2029	(48,162)
2030	0
Thereafter	0
Total	\$212,059

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,937,571	\$1,096,405	\$398,788

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 780000
 Submission Unit Name: STEUBEN COUNTY MSD

Wages: \$5,198,329 Proportionate Share: 0.0007294

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,936,976	\$2,410,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$336,965	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,617
Change of Assumptions	49,204	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,732	19,707
Total	\$468,901	\$54,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$362,289
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,280)
Total	\$342,009

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY MSD - 780000

Net Pension Liability as of June 30, 2024	\$2,936,976
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,961
- Net Difference Between Projected and Actual Investment	(423,483)
- Change of Assumptions	49,204
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,327
Pension Expense/(Income)	342,009
Contributions	(581,754)
Total Activity in FY 2025	(526,736)
Net Pension Liability as of June 30, 2025	\$2,410,240

Supplemental Information

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

\$581,754

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$451,319
2027	122,622
2028	(53,487)
2029	(105,877)
2030	0
Thereafter	0
Total	\$414,577

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,259,385	\$2,410,240	\$876,661

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 781000

Submission Unit Name: INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY

Wages: \$8,253,136

Proportionate Share: 0.0011581

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,765,430	\$3,826,842

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$535,013	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	54,963
Change of Assumptions	78,123	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,725	66,849
Total	\$690,861	\$121,812

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$575,223
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	237,021
Total	\$812,244

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY BUILDING AUTHORITY - 781000

Net Pension Liability as of June 30, 2024	\$4,765,430
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,614
- Net Difference Between Projected and Actual Investment	(685,922)
- Change of Assumptions	78,123
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(276,510)
Pension Expense/(Income)	812,244
Contributions	(913,137)
Total Activity in FY 2025	(938,588)
Net Pension Liability as of June 30, 2025	\$3,826,842

Supplemental Information

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

\$913,137

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$689,681
2027	154,596
2028	(107,122)
2029	(168,106)
2030	0
Thereafter	0
Total	\$569,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,762,811	\$3,826,842	\$1,391,912

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 782000
 Submission Unit Name: HUNTINGTON COUNTY

Wages: \$9,550,409 Proportionate Share: 0.0013401

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,395,473	\$4,428,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$619,093	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	63,601
Change of Assumptions	90,401	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,617	34,749
Total	\$854,111	\$98,350

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$665,621
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	123,260
Total	\$788,881

PERF Net Pension Liability - Unaudited

HUNTINGTON COUNTY - 782000

Net Pension Liability as of June 30, 2024	\$5,395,473
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,123
- Net Difference Between Projected and Actual Investment	(777,980)
- Change of Assumptions	90,401
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,251)
Pension Expense/(Income)	788,881
Contributions	(1,062,401)
Total Activity in FY 2025	(967,227)
Net Pension Liability as of June 30, 2025	\$4,428,246

Supplemental Information

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

\$1,062,401

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$876,677
2027	173,384
2028	(99,778)
2029	(194,522)
2030	0
Thereafter	0
Total	\$755,761

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,825,613	\$4,428,246	\$1,610,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 782001

Submission Unit Name: NORWOOD REGIONAL WATER & SEWER DIST.

Wages: \$75,232

Proportionate Share: 0.0000106

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$34,263	\$35,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,897	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	503
Change of Assumptions	715	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,414	10
Total	\$15,026	\$513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,418
Total	\$9,683

PERF Net Pension Liability - Unaudited

NORWOOD REGIONAL WATER & SEWER DIST. - 782001

Net Pension Liability as of June 30, 2024	\$34,263
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,385
- Net Difference Between Projected and Actual Investment	(5,040)
- Change of Assumptions	715
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,046
Pension Expense/(Income)	9,683
Contributions	(8,025)
Total Activity in FY 2025	764
Net Pension Liability as of June 30, 2025	\$35,027

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,025

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,495
2027	4,828
2028	728
2029	(1,538)
2030	0
Thereafter	0
Total	\$14,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$61,899	\$35,027	\$12,740

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 791000
 Submission Unit Name: JAY COUNTY

Wages: \$6,577,067 Proportionate Share: 0.0009229

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,699,638	\$3,049,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$426,357	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	43,801
Change of Assumptions	62,257	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,657	80,817
Total	\$553,271	\$124,618

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$458,400
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	(22,600)
Total	\$435,800

PERF Net Pension Liability - Unaudited

JAY COUNTY - 791000

Net Pension Liability as of June 30, 2024	\$3,699,638
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,189
- Net Difference Between Projected and Actual Investment	(533,646)
- Change of Assumptions	62,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,037
Pension Expense/(Income)	435,800
Contributions	(736,631)
Total Activity in FY 2025	(649,994)
Net Pension Liability as of June 30, 2025	\$3,049,644

Supplemental Information

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

\$736,631

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$525,809
2027	101,197
2028	(64,389)
2029	(133,964)
2030	0
Thereafter	0
Total	\$428,653

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,389,343	\$3,049,644	\$1,109,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 792000
 Submission Unit Name: MSD WARREN TWP

Wages: \$31,515,643 Proportionate Share: 0.0044222

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$17,828,240	\$14,612,781

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,042,946	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	209,876
Change of Assumptions	298,314	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251,707	1,388
Total	\$2,592,967	\$211,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,196,486
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	387,119
Total	\$2,583,605

PERF Net Pension Liability - Unaudited

MSD WARREN TWP - 792000

Net Pension Liability as of June 30, 2024	\$17,828,240
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	215,769
- Net Difference Between Projected and Actual Investment	(2,570,396)
- Change of Assumptions	298,314
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(276,868)
Pension Expense/(Income)	2,583,605
Contributions	(3,465,883)
Total Activity in FY 2025	(3,215,459)
Net Pension Liability as of June 30, 2025	\$14,612,781

Supplemental Information

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

\$3,465,883

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,744,149
2027	623,240
2028	(343,777)
2029	(641,909)
2030	0
Thereafter	0
Total	\$2,381,703

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,823,765	\$14,612,781	\$5,315,010

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 793000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP

Wages: \$37,263,805

Proportionate Share:

0.0052288

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$21,011,912	\$17,278,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,415,575	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	248,157
Change of Assumptions	352,726	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	241,961	506,896
Total	\$3,010,262	\$755,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,597,120
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	103,115
Total	\$2,700,235

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF LAWRENCE TOWNSHIP - 793000

Net Pension Liability as of June 30, 2024	\$21,011,912
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	262,110
- Net Difference Between Projected and Actual Investment	(3,030,206)
- Change of Assumptions	352,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,436
Pension Expense/(Income)	2,700,235
Contributions	(4,130,091)
Total Activity in FY 2025	(3,733,790)
Net Pension Liability as of June 30, 2025	\$17,278,122

Supplemental Information

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

\$4,130,091

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,797,766
2027	601,869
2028	(385,435)
2029	(758,991)
2030	0
Thereafter	0
Total	\$2,255,209

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,533,966	\$17,278,122	\$6,284,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 794000

Submission Unit Name: DELAWARE COUNTY HOUSING AUTHORITY

Wages: \$315,626

Proportionate Share:

0.0000443

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$193,890	\$146,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,465	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,102
Change of Assumptions	2,988	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,081	21,004
Total	\$25,534	\$23,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,004
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	(10,508)
Total	\$11,496

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY HOUSING AUTHORITY - 794000

Net Pension Liability as of June 30, 2024	\$193,890
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	594
- Net Difference Between Projected and Actual Investment	(27,774)
- Change of Assumptions	2,988
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	543
Pension Expense/(Income)	11,496
Contributions	(35,351)
Total Activity in FY 2025	(47,504)
Net Pension Liability as of June 30, 2025	\$146,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,351

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,786
2027	(1,715)
2028	(6,213)
2029	(6,430)
2030	0
Thereafter	0
Total	\$2,428

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$258,693	\$146,386	\$53,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 795000
 Submission Unit Name: ELKHART COMMUNITY SCHOOLS

Wages: \$32,864,116 Proportionate Share: 0.0046114

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,210,464	\$15,237,976

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,130,352	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	218,856
Change of Assumptions	311,077	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	364,027	384,667
Total	\$2,805,456	\$603,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,290,460
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,075
Total	\$2,524,535

PERF Net Pension Liability - Unaudited

ELKHART COMMUNITY SCHOOLS - 795000

Net Pension Liability as of June 30, 2024	\$19,210,464
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161,513
- Net Difference Between Projected and Actual Investment	(2,762,387)
- Change of Assumptions	311,077
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(574,988)
Pension Expense/(Income)	2,524,535
Contributions	(3,632,238)
Total Activity in FY 2025	(3,972,488)
Net Pension Liability as of June 30, 2025	\$15,237,976

Supplemental Information

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

\$3,632,238

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$2,747,876
2027	595,884
2028	(472,454)
2029	(669,373)
2030	0
Thereafter	0
Total	\$2,201,933

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,928,613	\$15,237,976	\$5,542,408

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 797000

Submission Unit Name: NORTHWESTERN SCHOOL CORP-HOWARD CO

Wages: \$3,062,917

Proportionate Share:

0.0004298

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,665,603	\$1,420,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$198,557	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,398
Change of Assumptions	28,994	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,620	10,715
Total	\$304,171	\$31,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$213,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,277
Total	\$236,757

PERF Net Pension Liability - Unaudited

NORTHWESTERN SCHOOL CORP-HOWARD CO - 797000

Net Pension Liability as of June 30, 2024	\$1,665,603
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,853
- Net Difference Between Projected and Actual Investment	(240,930)
- Change of Assumptions	28,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,657
Pension Expense/(Income)	236,757
Contributions	(341,697)
Total Activity in FY 2025	(245,366)
Net Pension Liability as of June 30, 2025	\$1,420,237

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$341,697

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$273,949
2027	80,855
2028	(19,359)
2029	(62,387)
2030	0
Thereafter	0
Total	\$273,058

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,509,849	\$1,420,237	\$516,574

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 798000
 Submission Unit Name: WELLS COUNTY PUBLIC LIBRARY

Wages: \$795,361 Proportionate Share: 0.0001116

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$447,842	\$368,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,556	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,296
Change of Assumptions	7,528	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,558	7,807
Total	\$63,642	\$13,103

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,120)
Total	\$49,311

PERF Net Pension Liability - Unaudited

WELLS COUNTY PUBLIC LIBRARY - 798000

Net Pension Liability as of June 30, 2024	\$447,842
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,658
- Net Difference Between Projected and Actual Investment	(64,592)
- Change of Assumptions	7,528
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,928
Pension Expense/(Income)	49,311
Contributions	(86,902)
Total Activity in FY 2025	(79,069)
Net Pension Liability as of June 30, 2025	\$368,773

Supplemental Information

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

\$86,902

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$61,983
2027	13,176
2028	(8,420)
2029	(16,200)
2030	0
Thereafter	0
Total	\$50,539

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$651,696	\$368,773	\$134,131

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 799000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP

Wages: \$36,894,313

Proportionate Share:

0.0051769

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$21,616,156	\$17,106,622

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,391,599	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	245,694
Change of Assumptions	349,225	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	216,517	686,704
Total	\$2,957,341	\$932,398

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,571,341
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,698)
Total	\$2,526,643

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PERRY TOWNSHIP - 799000

Net Pension Liability as of June 30, 2024	\$21,616,156
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	176,206
- Net Difference Between Projected and Actual Investment	(3,107,747)
- Change of Assumptions	349,225
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(368,189)
Pension Expense/(Income)	2,526,643
Contributions	(4,085,672)
Total Activity in FY 2025	(4,509,534)
Net Pension Liability as of June 30, 2025	\$17,106,622

Supplemental Information

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

\$4,085,672

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,848,610
2027	465,728
2028	(537,938)
2029	(751,457)
2030	0
Thereafter	0
Total	\$2,024,943

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,230,892	\$17,106,622	\$6,222,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 800000
 Submission Unit Name: TELL CITY SCHOOLS

Wages: \$1,295,346 Proportionate Share: 0.0001818

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$825,546	\$600,743

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,987	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,628
Change of Assumptions	12,264	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,723	66,456
Total	\$105,974	\$75,084

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,299
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,804)
Total	\$55,495

PERF Net Pension Liability - Unaudited

TELL CITY SCHOOLS - 800000

Net Pension Liability as of June 30, 2024	\$825,546
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(621)
- Net Difference Between Projected and Actual Investment	(117,933)
- Change of Assumptions	12,264
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,929)
Pension Expense/(Income)	55,495
Contributions	(145,079)
Total Activity in FY 2025	(224,803)
Net Pension Liability as of June 30, 2025	\$600,743

Supplemental Information

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

\$145,079

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,203
2027	8,276
2028	(31,200)
2029	(26,389)
2030	0
Thereafter	0
Total	\$30,890

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,061,635	\$600,743	\$218,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 802000
 Submission Unit Name: CITY OF KENDALLVILLE

Wages: \$3,466,670 Proportionate Share: 0.0004864

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,932,454	\$1,607,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,705	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,084
Change of Assumptions	32,812	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,361	18,461
Total	\$308,878	\$41,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,593
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	865
Total	\$242,458

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - 802000

Net Pension Liability as of June 30, 2024	\$1,932,454
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,652
- Net Difference Between Projected and Actual Investment	(278,948)
- Change of Assumptions	32,812
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,310
Pension Expense/(Income)	242,458
Contributions	(382,471)
Total Activity in FY 2025	(325,187)
Net Pension Liability as of June 30, 2025	\$1,607,267

Supplemental Information

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

\$382,471

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$290,698
2027	79,288
2028	(32,050)
2029	(70,603)
2030	0
Thereafter	0
Total	\$267,333

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,840,369	\$1,607,267	\$584,601

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 804000

Submission Unit Name: INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY

Wages: \$23,556,556

Proportionate Share:

0.0033054

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,309,103	\$10,922,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,527,012	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	156,873
Change of Assumptions	222,976	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	309,259	21,646
Total	\$2,059,247	\$178,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,641,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,277
Total	\$1,849,053

PERF Net Pension Liability - Unaudited

INDIANAPOLIS-MARION COUNTY PUBLIC LIBRARY - 804000

Net Pension Liability as of June 30, 2024	\$13,309,103
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,991
- Net Difference Between Projected and Actual Investment	(1,919,044)
- Change of Assumptions	222,976
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103,050)
Pension Expense/(Income)	1,849,053
Contributions	(2,599,618)
Total Activity in FY 2025	(2,386,692)
Net Pension Liability as of June 30, 2025	\$10,922,411

Supplemental Information

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

\$2,599,618

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,080,803
2027	531,229
2028	(251,504)
2029	(479,800)
2030	0
Thereafter	0
Total	\$1,880,728

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,302,129	\$10,922,411	\$3,972,736

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 805000

Submission Unit Name: LAWRENCEBURG FLOOD CONTROL DISTRICT

Wages: \$231,779

Proportionate Share:

0.0000325

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$139,875	\$107,393

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,014	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,542
Change of Assumptions	2,192	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,694	11,397
Total	\$18,900	\$12,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,143
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,771)
Total	\$11,372

PERF Net Pension Liability - Unaudited

LAWRENCEBURG FLOOD CONTROL DISTRICT - 805000

Net Pension Liability as of June 30, 2024	\$139,875
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	678
- Net Difference Between Projected and Actual Investment	(20,062)
- Change of Assumptions	2,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(703)
Pension Expense/(Income)	11,372
Contributions	(25,959)
Total Activity in FY 2025	(32,482)
Net Pension Liability as of June 30, 2025	\$107,393

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,959

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,683
2027	1,095
2028	(4,099)
2029	(4,718)
2030	0
Thereafter	0
Total	\$5,961

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$189,786	\$107,393	\$39,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 806000
 Submission Unit Name: CRAWFORD COUNTY

Wages: \$3,491,377 Proportionate Share: 0.0004899

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,058,221	\$1,618,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$226,322	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,250
Change of Assumptions	33,048	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,548	50,333
Total	\$339,918	\$73,583

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$243,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,445
Total	\$255,776

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY - 806000

Net Pension Liability as of June 30, 2024	\$2,058,221
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,379
- Net Difference Between Projected and Actual Investment	(295,765)
- Change of Assumptions	33,048
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,007)
Pension Expense/(Income)	255,776
Contributions	(380,819)
Total Activity in FY 2025	(439,388)
Net Pension Liability as of June 30, 2025	\$1,618,833

Supplemental Information

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

\$380,819

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$314,538
2027	77,685
2028	(54,778)
2029	(71,110)
2030	0
Thereafter	0
Total	\$266,335

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,860,807	\$1,618,833	\$588,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 806001

Submission Unit Name: CRAWFORD COUNTY-SOLID WASTE DISTRICT

Wages: \$82,215

Proportionate Share:

0.0000115

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$39,504	\$38,001

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,313	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	546
Change of Assumptions	776	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,541	566
Total	\$10,630	\$1,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,268
Total	\$6,980

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY-SOLID WASTE DISTRICT - 806001

Net Pension Liability as of June 30, 2024	\$39,504
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,264
- Net Difference Between Projected and Actual Investment	(5,776)
- Change of Assumptions	776
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,461
Pension Expense/(Income)	6,980
Contributions	(9,208)
Total Activity in FY 2025	(1,503)
Net Pension Liability as of June 30, 2025	\$38,001

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,208

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,014
2027	2,705
2028	467
2029	(1,668)
2030	0
Thereafter	0
Total	\$9,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,155	\$38,001	\$13,822

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 806002

Submission Unit Name: CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT

Wages: \$199,588

Proportionate Share: 0.0000280

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$115,689	\$92,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,935	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,329
Change of Assumptions	1,889	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,411	4,276
Total	\$16,235	\$5,605

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,907
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,223)
Total	\$11,684

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY BLUE RIVER REGIONAL WATER DISTRICT - 806002

Net Pension Liability as of June 30, 2024	\$115,689
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,078
- Net Difference Between Projected and Actual Investment	(16,647)
- Change of Assumptions	1,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,185
Pension Expense/(Income)	11,684
Contributions	(22,354)
Total Activity in FY 2025	(23,165)
Net Pension Liability as of June 30, 2025	\$92,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,354

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,674
2027	2,631
2028	(2,611)
2029	(4,064)
2030	0
Thereafter	0
Total	\$10,630

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$163,508	\$92,524	\$33,653

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 807000
 Submission Unit Name: CITY OF LAWRENCEBURG

Wages: \$5,802,782 Proportionate Share: 0.0008142

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,155,052	\$2,690,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$376,140	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	38,642
Change of Assumptions	54,924	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,746	109,541
Total	\$534,810	\$148,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$404,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(136,349)
Total	\$268,060

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCEBURG - 807000

Net Pension Liability as of June 30, 2024	\$3,155,052
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,786
- Net Difference Between Projected and Actual Investment	(456,382)
- Change of Assumptions	54,924
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	258,558
Pension Expense/(Income)	268,060
Contributions	(642,544)
Total Activity in FY 2025	(464,598)
Net Pension Liability as of June 30, 2025	\$2,690,454

Supplemental Information

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

\$642,544

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$438,988
2027	103,643
2028	(37,818)
2029	(118,186)
2030	0
Thereafter	0
Total	\$386,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,754,581	\$2,690,454	\$978,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 808000
 Submission Unit Name: TOWN OF ARGOS

Wages: \$1,090,518 Proportionate Share: 0.0001530

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$602,632	\$505,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,682	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,261
Change of Assumptions	10,321	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,288	0
Total	\$100,291	\$7,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,608
Total	\$104,602

PERF Net Pension Liability - Unaudited

TOWN OF ARGOS - 808000

Net Pension Liability as of June 30, 2024	\$602,632
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,920
- Net Difference Between Projected and Actual Investment	(87,052)
- Change of Assumptions	10,321
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,710)
Pension Expense/(Income)	104,602
Contributions	(122,138)
Total Activity in FY 2025	(97,057)
Net Pension Liability as of June 30, 2025	\$505,575

Supplemental Information

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

\$122,138

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$99,199
2027	24,663
2028	(8,623)
2029	(22,209)
2030	0
Thereafter	0
Total	\$93,030

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$893,455	\$505,575	\$183,890

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 809000
 Submission Unit Name: LAGRANGE COUNTY

Wages: \$9,811,863 Proportionate Share: 0.0013768

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,376,931	\$4,549,518

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$636,047	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	65,342
Change of Assumptions	92,876	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	198,135	0
Total	\$927,058	\$65,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$683,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,940
Total	\$800,790

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY - 809000

Net Pension Liability as of June 30, 2024	\$5,376,931
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84,977
- Net Difference Between Projected and Actual Investment	(777,266)
- Change of Assumptions	92,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,002
Pension Expense/(Income)	800,790
Contributions	(1,086,792)
Total Activity in FY 2025	(827,413)
Net Pension Liability as of June 30, 2025	\$4,549,518

Supplemental Information

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

\$1,086,792

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$906,894
2027	226,549
2028	(71,876)
2029	(199,851)
2030	0
Thereafter	0
Total	\$861,716

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,039,926	\$4,549,518	\$1,654,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 809001

Submission Unit Name: LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT

Wages: \$737,437

Proportionate Share:

0.0001035

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$420,432	\$342,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,814	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,912
Change of Assumptions	6,982	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,486	6,040
Total	\$63,282	\$10,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,347
Total	\$59,755

PERF Net Pension Liability - Unaudited

LAGRANGE COUNTY-LAGRANGE COUNTY SEWER DISTRICT - 809001

Net Pension Liability as of June 30, 2024	\$420,432
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,725
- Net Difference Between Projected and Actual Investment	(60,579)
- Change of Assumptions	6,982
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,715)
Pension Expense/(Income)	59,755
Contributions	(82,593)
Total Activity in FY 2025	(78,425)
Net Pension Liability as of June 30, 2025	\$342,007

Supplemental Information

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

\$82,593

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$63,325
2027	12,313
2028	(8,284)
2029	(15,024)
2030	0
Thereafter	0
Total	\$52,330

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$604,396	\$342,007	\$124,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 810000
 Submission Unit Name: TOWN OF SPEEDWAY

Wages: \$3,727,098 Proportionate Share: 0.0005230

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,121,507	\$1,728,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,613	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,821
Change of Assumptions	35,281	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,787	35,725
Total	\$301,681	\$60,546

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$259,772
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	(19,455)
Total	\$240,317

PERF Net Pension Liability - Unaudited

TOWN OF SPEEDWAY - 810000

Net Pension Liability as of June 30, 2024	\$2,121,507
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,184
- Net Difference Between Projected and Actual Investment	(305,716)
- Change of Assumptions	35,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,820
Pension Expense/(Income)	240,317
Contributions	(417,184)
Total Activity in FY 2025	(393,298)
Net Pension Liability as of June 30, 2025	\$1,728,209

Supplemental Information

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

\$417,184

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$293,199
2027	65,179
2028	(41,327)
2029	(75,916)
2030	0
Thereafter	0
Total	\$241,135

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,054,097	\$1,728,209	\$628,590

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 811000
 Submission Unit Name: BOONE COUNTY

Wages: \$13,868,826 Proportionate Share: 0.0019460

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,477,880	\$6,430,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$899,003	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	92,357
Change of Assumptions	131,274	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	329,493	53,878
Total	\$1,359,770	\$146,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$966,569
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	148,398
Total	\$1,114,967

PERF Net Pension Liability - Unaudited

BOONE COUNTY - 811000

Net Pension Liability as of June 30, 2024	\$7,477,880
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	132,611
- Net Difference Between Projected and Actual Investment	(1,082,454)
- Change of Assumptions	131,274
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208,727
Pension Expense/(Income)	1,114,967
Contributions	(1,552,615)
Total Activity in FY 2025	(1,047,490)
Net Pension Liability as of June 30, 2025	\$6,430,390

Supplemental Information

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

\$1,552,615

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,247,206
2027	322,930
2028	(74,127)
2029	(282,474)
2030	0
Thereafter	0
Total	\$1,213,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,363,812	\$6,430,390	\$2,338,883

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 812000
 Submission Unit Name: DEKALB COUNTY

Wages: \$13,206,993 Proportionate Share: 0.0018532

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,040,921	\$6,123,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$856,132	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	87,952
Change of Assumptions	125,014	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	349,827	0
Total	\$1,330,973	\$87,952

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$920,476
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152,231
Total	\$1,072,707

PERF Net Pension Liability - Unaudited

DEKALB COUNTY - 812000

Net Pension Liability as of June 30, 2024	\$7,040,921
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,523
- Net Difference Between Projected and Actual Investment	(1,020,194)
- Change of Assumptions	125,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	233,510
Pension Expense/(Income)	1,072,707
Contributions	(1,462,740)
Total Activity in FY 2025	(917,180)
Net Pension Liability as of June 30, 2025	\$6,123,741

Supplemental Information

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

\$1,462,740

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,223,977
2027	347,227
2028	(59,181)
2029	(269,002)
2030	0
Thereafter	0
Total	\$1,243,021

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,821,899	\$6,123,741	\$2,227,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 813000
 Submission Unit Name: DUBOIS COUNTY

Wages: \$10,964,671 Proportionate Share: 0.0015385

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,007,377	\$5,083,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$710,749	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	73,017
Change of Assumptions	103,784	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,372	11,187
Total	\$988,905	\$84,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$764,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,064
Total	\$817,230

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY - 813000

Net Pension Liability as of June 30, 2024	\$6,007,377
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,066
- Net Difference Between Projected and Actual Investment	(868,414)
- Change of Assumptions	103,784
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,235
Pension Expense/(Income)	817,230
Contributions	(1,210,437)
Total Activity in FY 2025	(923,536)
Net Pension Liability as of June 30, 2025	\$5,083,841

Supplemental Information

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

\$1,210,437

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$957,873
2027	251,267
2028	(81,117)
2029	(223,322)
2030	0
Thereafter	0
Total	\$904,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,984,185	\$5,083,841	\$1,849,112

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 814000
 Submission Unit Name: CITY OF KOKOMO

Wages: \$11,826,028 Proportionate Share: 0.0016594

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,793,822	\$5,483,345

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$766,601	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	78,755
Change of Assumptions	111,940	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,533	180,419
Total	\$931,074	\$259,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$824,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83,907)
Total	\$740,309

PERF Net Pension Liability - Unaudited

CITY OF KOKOMO - 814000

Net Pension Liability as of June 30, 2024	\$6,793,822
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,317
- Net Difference Between Projected and Actual Investment	(978,280)
- Change of Assumptions	111,940
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,892
Pension Expense/(Income)	740,309
Contributions	(1,293,655)
Total Activity in FY 2025	(1,310,477)
Net Pension Liability as of June 30, 2025	\$5,483,345

Supplemental Information

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

\$1,293,655

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$901,118
2027	162,252
2028	(150,597)
2029	(240,873)
2030	0
Thereafter	0
Total	\$671,900

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,690,190	\$5,483,345	\$1,994,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 815000
 Submission Unit Name: HARRISON COUNTY

Wages: \$10,563,052 Proportionate Share: 0.0014822

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,995,284	\$4,897,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$684,739	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	70,345
Change of Assumptions	99,987	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,925	91,368
Total	\$846,651	\$161,713

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$736,202
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,352
Total	\$770,554

PERF Net Pension Liability - Unaudited

HARRISON COUNTY - 815000

Net Pension Liability as of June 30, 2024	\$5,995,284
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,295
- Net Difference Between Projected and Actual Investment	(864,141)
- Change of Assumptions	99,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,695)
Pension Expense/(Income)	770,554
Contributions	(1,150,481)
Total Activity in FY 2025	(1,097,481)
Net Pension Liability as of June 30, 2025	\$4,897,803

Supplemental Information

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

\$1,150,481

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$859,273
2027	162,616
2028	(121,801)
2029	(215,150)
2030	0
Thereafter	0
Total	\$684,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,655,417	\$4,897,803	\$1,781,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 815001

Submission Unit Name: HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$220,789

Proportionate Share: 0.0000310

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$122,542	\$102,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,471
Change of Assumptions	2,091	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,923	2,336
Total	\$19,335	\$3,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,398
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	840
Total	\$16,238

PERF Net Pension Liability - Unaudited

HARRISON COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 815001

Net Pension Liability as of June 30, 2024	\$122,542
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,762
- Net Difference Between Projected and Actual Investment	(17,696)
- Change of Assumptions	2,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,228
Pension Expense/(Income)	16,238
Contributions	(24,728)
Total Activity in FY 2025	(20,105)
Net Pension Liability as of June 30, 2025	\$102,437

Supplemental Information

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

\$24,728

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$17,479
2027	4,384
2028	(1,835)
2029	(4,500)
2030	0
Thereafter	0
Total	\$15,528

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,027	\$102,437	\$37,259

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 816000
 Submission Unit Name: NETTLE CREEK SCHOOL CORP

Wages: \$1,281,135 Proportionate Share: 0.0001798

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$762,259	\$594,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,063	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,533
Change of Assumptions	12,129	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,423	29,557
Total	\$104,615	\$38,090

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,306
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,364)
Total	\$84,942

PERF Net Pension Liability - Unaudited

NETTLE CREEK SCHOOL CORP - 816000

Net Pension Liability as of June 30, 2024	\$762,259
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,941
- Net Difference Between Projected and Actual Investment	(109,459)
- Change of Assumptions	12,129
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,627)
Pension Expense/(Income)	84,942
Contributions	(139,051)
Total Activity in FY 2025	(168,125)
Net Pension Liability as of June 30, 2025	\$594,134

Supplemental Information

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

\$139,051

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$95,434
2027	18,785
2028	(21,595)
2029	(26,099)
2030	0
Thereafter	0
Total	\$66,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,049,955	\$594,134	\$216,100

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 818000
 Submission Unit Name: TOWN OF MIDDLETOWN

Wages: \$626,518 Proportionate Share: 0.0000879

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$406,726	\$290,458

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,608	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,172
Change of Assumptions	5,930	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,387	36,749
Total	\$50,925	\$40,921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,660
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,410)
Total	\$26,250

PERF Net Pension Liability - Unaudited

TOWN OF MIDDLETOWN - 818000

Net Pension Liability as of June 30, 2024	\$406,726
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,076)
- Net Difference Between Projected and Actual Investment	(58,024)
- Change of Assumptions	5,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,234)
Pension Expense/(Income)	26,250
Contributions	(70,114)
Total Activity in FY 2025	(116,268)
Net Pension Liability as of June 30, 2025	\$290,458

Supplemental Information

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

\$70,114

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$38,759
2027	545
2028	(16,541)
2029	(12,759)
2030	0
Thereafter	0
Total	\$10,004

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$513,299	\$290,458	\$105,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 819000

Submission Unit Name: MONTEREY-TIPPECANOE PUBLIC LIBRARY

Wages: \$31,074

Proportionate Share: 0.0000044

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,139	\$14,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,033	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	209
Change of Assumptions	297	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	191	446
Total	\$2,521	\$655

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,218)
Total	\$967

PERF Net Pension Liability - Unaudited

MONTEREY-TIPPECANOE PUBLIC LIBRARY - 819000

Net Pension Liability as of June 30, 2024	\$18,139
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174
- Net Difference Between Projected and Actual Investment	(2,611)
- Change of Assumptions	297
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,053
Pension Expense/(Income)	967
Contributions	(3,480)
Total Activity in FY 2025	(3,600)
Net Pension Liability as of June 30, 2025	\$14,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,480

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,379
2027	537
2028	(411)
2029	(639)
2030	0
Thereafter	0
Total	\$1,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,694	\$14,539	\$5,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 820000

Submission Unit Name: SCHOOL CITY OF LAKE STATION

Wages: \$1,257,192

Proportionate Share:

0.0001764

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$853,359	\$582,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,492	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,372
Change of Assumptions	11,900	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,040	87,548
Total	\$109,432	\$95,920

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,617
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,793)
Total	\$60,824

PERF Net Pension Liability - Unaudited

SCHOOL CITY OF LAKE STATION - 820000

Net Pension Liability as of June 30, 2024	\$853,359
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,967)
- Net Difference Between Projected and Actual Investment	(121,360)
- Change of Assumptions	11,900
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,739)
Pension Expense/(Income)	60,824
Contributions	(140,118)
Total Activity in FY 2025	(270,460)
Net Pension Liability as of June 30, 2025	\$582,899

Supplemental Information

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

\$140,118

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$78,777
2027	784
2028	(40,444)
2029	(25,605)
2030	0
Thereafter	0
Total	\$13,512

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,030,101	\$582,899	\$212,014

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 821000

Submission Unit Name: BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT

Wages: \$2,530,147

Proportionate Share: 0.0003550

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,396,333	\$1,173,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,001	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,848
Change of Assumptions	23,948	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,496	1,885
Total	\$216,445	\$18,733

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$176,327
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,884
Total	\$183,211

PERF Net Pension Liability - Unaudited

BLUFFTON-HARRISON METROPOLITAN SCHOOL DISTRICT - 821000

Net Pension Liability as of June 30, 2024	\$1,396,333
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,894
- Net Difference Between Projected and Actual Investment	(201,727)
- Change of Assumptions	23,948
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,171
Pension Expense/(Income)	183,211
Contributions	(276,763)
Total Activity in FY 2025	(223,266)
Net Pension Liability as of June 30, 2025	\$1,173,067

Supplemental Information

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

\$276,763

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$218,112
2027	52,427
2028	(21,297)
2029	(51,530)
2030	0
Thereafter	0
Total	\$197,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,073,049	\$1,173,067	\$426,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 822000

Submission Unit Name: ADAMS CENTRAL COMMUNITY SCHOOLS

Wages: \$2,786,991

Proportionate Share: 0.0003911

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,568,456	\$1,292,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,678	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,561
Change of Assumptions	26,383	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,263	10,626
Total	\$234,324	\$29,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,257
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(882)
Total	\$193,375

PERF Net Pension Liability - Unaudited

ADAMS CENTRAL COMMUNITY SCHOOLS - 822000

Net Pension Liability as of June 30, 2024	\$1,568,456
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,930
- Net Difference Between Projected and Actual Investment	(226,230)
- Change of Assumptions	26,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,725
Pension Expense/(Income)	193,375
Contributions	(295,283)
Total Activity in FY 2025	(276,100)
Net Pension Liability as of June 30, 2025	\$1,292,356

Supplemental Information

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

\$295,283

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$234,004
2027	59,532
2028	(31,629)
2029	(56,770)
2030	0
Thereafter	0
Total	\$205,137

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,283,858	\$1,292,356	\$470,060

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 824000

Submission Unit Name: SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,549,858

Proportionate Share:

0.0002175

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$879,158	\$718,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,480	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,322
Change of Assumptions	14,672	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,156	2,747
Total	\$119,308	\$13,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,031
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	2,397
Total	\$110,428

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL COMMUNITY SCHOOL CORPORATION - 824000

Net Pension Liability as of June 30, 2024	\$879,158
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,377
- Net Difference Between Projected and Actual Investment	(126,725)
- Change of Assumptions	14,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(562)
Pension Expense/(Income)	110,428
Contributions	(168,638)
Total Activity in FY 2025	(160,448)
Net Pension Liability as of June 30, 2025	\$718,710

Supplemental Information

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

\$168,638

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$127,971
2027	27,644
2028	(17,805)
2029	(31,571)
2030	0
Thereafter	0
Total	\$106,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,270,107	\$718,710	\$261,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 825000

Submission Unit Name: CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$708,487

Proportionate Share:

0.0000994

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$385,765	\$328,459

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,920	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,717
Change of Assumptions	6,705	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,435	3,861
Total	\$66,060	\$8,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,372
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	52,586
Total	\$101,958

PERF Net Pension Liability - Unaudited

CROWN POINT-CENTER TOWNSHIP PUBLIC LIBRARY - 825000

Net Pension Liability as of June 30, 2024	\$385,765
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,384
- Net Difference Between Projected and Actual Investment	(55,794)
- Change of Assumptions	6,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,208)
Pension Expense/(Income)	101,958
Contributions	(79,351)
Total Activity in FY 2025	(57,306)
Net Pension Liability as of June 30, 2025	\$328,459

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$79,351

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$60,674
2027	15,740
2028	(4,504)
2029	(14,428)
2030	0
Thereafter	0
Total	\$57,482

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$580,454	\$328,459	\$119,468

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 826000
 Submission Unit Name: MICHIGAN CITY LIBRARY

Wages: \$1,421,633 Proportionate Share: 0.0001995

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$809,019	\$659,231

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,164	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,468
Change of Assumptions	13,458	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,068	40,874
Total	\$106,690	\$50,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,091
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	(29,210)
Total	\$69,881

PERF Net Pension Liability - Unaudited

MICHIGAN CITY LIBRARY - 826000

Net Pension Liability as of June 30, 2024	\$809,019
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,249
- Net Difference Between Projected and Actual Investment	(116,585)
- Change of Assumptions	13,458
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,252
Pension Expense/(Income)	69,881
Contributions	(145,043)
Total Activity in FY 2025	(149,788)
Net Pension Liability as of June 30, 2025	\$659,231

Supplemental Information

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

\$145,043

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$92,650
2027	11,897
2028	(19,240)
2029	(28,959)
2030	0
Thereafter	0
Total	\$56,348

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,164,995	\$659,231	\$239,778

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 827000
 Submission Unit Name: NORTH ADAMS COMMUNITY SCHOOLS

Wages: \$4,243,559 Proportionate Share: 0.0005954

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,325,878	\$1,967,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,060	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,257
Change of Assumptions	40,165	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,662	55,349
Total	\$373,887	\$83,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,180)
Total	\$273,552

PERF Net Pension Liability - Unaudited

NORTH ADAMS COMMUNITY SCHOOLS - 827000

Net Pension Liability as of June 30, 2024	\$2,325,878
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,686
- Net Difference Between Projected and Actual Investment	(336,211)
- Change of Assumptions	40,165
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,420
Pension Expense/(Income)	273,552
Contributions	(466,042)
Total Activity in FY 2025	(358,430)
Net Pension Liability as of June 30, 2025	\$1,967,448

Supplemental Information

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

\$466,042

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$338,953
2027	69,938
2028	(32,186)
2029	(86,424)
2030	0
Thereafter	0
Total	\$290,281

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,476,883	\$1,967,448	\$715,607

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 828000
 Submission Unit Name: TOWN OF MOROCCO

Wages: \$189,490 Proportionate Share: 0.0000266

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$112,061	\$87,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,262
Change of Assumptions	1,794	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,344	4,914
Total	\$15,427	\$6,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,212
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,283)
Total	\$10,929

PERF Net Pension Liability - Unaudited

TOWN OF MOROCCO - 828000

Net Pension Liability as of June 30, 2024	\$112,061
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	804
- Net Difference Between Projected and Actual Investment	(16,099)
- Change of Assumptions	1,794
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(369)
Pension Expense/(Income)	10,929
Contributions	(21,223)
Total Activity in FY 2025	(24,164)
Net Pension Liability as of June 30, 2025	\$87,897

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,223

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,580
2027	2,431
2028	(2,899)
2029	(3,861)
2030	0
Thereafter	0
Total	\$9,251

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$155,333	\$87,897	\$31,970

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 829000
 Submission Unit Name: RANDOLPH COUNTY

Wages: \$6,210,161 Proportionate Share: 0.0008714

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,228,416	\$2,879,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$402,565	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,356
Change of Assumptions	58,783	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208,896	29,881
Total	\$670,244	\$71,237

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$432,820
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,744
Total	\$512,564

PERF Net Pension Liability - Unaudited

RANDOLPH COUNTY - 829000

Net Pension Liability as of June 30, 2024	\$3,228,416
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,692
- Net Difference Between Projected and Actual Investment	(468,809)
- Change of Assumptions	58,783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,190
Pension Expense/(Income)	512,564
Contributions	(686,369)
Total Activity in FY 2025	(348,949)
Net Pension Liability as of June 30, 2025	\$2,879,467

Supplemental Information

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

\$686,369

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$575,822
2027	162,115
2028	(12,441)
2029	(126,489)
2030	0
Thereafter	0
Total	\$599,007

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,088,605	\$2,879,467	\$1,047,329

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 830000
 Submission Unit Name: DECATUR COUNTY BOARD OF HEALTH

Wages: \$382,197 Proportionate Share: 0.0000536

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$212,836	\$177,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,762	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,544
Change of Assumptions	3,616	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,601	3,917
Total	\$44,979	\$6,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,623
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,555
Total	\$36,178

PERF Net Pension Liability - Unaudited

DECATUR COUNTY BOARD OF HEALTH - 830000

Net Pension Liability as of June 30, 2024	\$212,836
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,949
- Net Difference Between Projected and Actual Investment	(30,724)
- Change of Assumptions	3,616
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,932)
Pension Expense/(Income)	36,178
Contributions	(42,806)
Total Activity in FY 2025	(35,719)
Net Pension Liability as of June 30, 2025	\$177,117

Supplemental Information

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

\$42,806

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,307
2027	13,336
2028	(3,345)
2029	(7,780)
2030	0
Thereafter	0
Total	\$38,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$313,001	\$177,117	\$64,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 831000
 Submission Unit Name: SMITH-GREEN COMMUNITY SCHOOLS

Wages: \$1,905,520 Proportionate Share: 0.0002674

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,158,102	\$883,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,532	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,691
Change of Assumptions	18,038	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,722	50,384
Total	\$144,292	\$63,075

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,816
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	(8,470)
Total	\$124,346

PERF Net Pension Liability - Unaudited

SMITH-GREEN COMMUNITY SCHOOLS - 831000

Net Pension Liability as of June 30, 2024	\$1,158,102
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,841
- Net Difference Between Projected and Actual Investment	(166,028)
- Change of Assumptions	18,038
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,708)
Pension Expense/(Income)	124,346
Contributions	(196,991)
Total Activity in FY 2025	(274,502)
Net Pension Liability as of June 30, 2025	\$883,600

Supplemental Information

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

\$196,991

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$142,294
2027	16,986
2028	(39,248)
2029	(38,815)
2030	0
Thereafter	0
Total	\$81,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,561,502	\$883,600	\$321,386

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 832000
 Submission Unit Name: CITY OF PORTLAND

Wages: \$1,908,517 Proportionate Share: 0.0002678

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,100,056	\$884,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,717	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,710
Change of Assumptions	18,065	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,671	36,245
Total	\$153,453	\$48,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,706)
Total	\$120,309

PERF Net Pension Liability - Unaudited

CITY OF PORTLAND - 832000

Net Pension Liability as of June 30, 2024	\$1,100,056
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,975
- Net Difference Between Projected and Actual Investment	(158,361)
- Change of Assumptions	18,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,129
Pension Expense/(Income)	120,309
Contributions	(211,251)
Total Activity in FY 2025	(215,134)
Net Pension Liability as of June 30, 2025	\$884,922

Supplemental Information

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

\$211,251

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$144,466
2027	23,288
2028	(24,383)
2029	(38,873)
2030	0
Thereafter	0
Total	\$104,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,563,838	\$884,922	\$321,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 833000
 Submission Unit Name: CITY OF LAFAYETTE

Wages: \$25,180,951 Proportionate Share: 0.0035333

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,024,602	\$11,675,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,632,296	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	167,689
Change of Assumptions	238,350	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	273,291	126,772
Total	\$2,143,937	\$294,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,754,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,801
Total	\$1,810,774

PERF Net Pension Liability - Unaudited

CITY OF LAFAYETTE - 833000

Net Pension Liability as of June 30, 2024	\$14,024,602
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	194,945
- Net Difference Between Projected and Actual Investment	(2,024,594)
- Change of Assumptions	238,350
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	209,431
Pension Expense/(Income)	1,810,774
Contributions	(2,778,021)
Total Activity in FY 2025	(2,349,115)
Net Pension Liability as of June 30, 2025	\$11,675,487

Supplemental Information

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

\$2,778,021

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,116,623
2027	476,123
2028	(230,391)
2029	(512,879)
2030	0
Thereafter	0
Total	\$1,849,476

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,632,968	\$11,675,487	\$4,246,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 834000
 Submission Unit Name: CITY OF ALEXANDRIA

Wages: \$1,487,911 Proportionate Share: 0.0002088

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$840,057	\$689,962

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$96,460	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,910
Change of Assumptions	14,085	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,118	15,619
Total	\$124,663	\$25,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,710
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	5,584
Total	\$109,294

PERF Net Pension Liability - Unaudited

CITY OF ALEXANDRIA - 834000

Net Pension Liability as of June 30, 2024	\$840,057
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,364
- Net Difference Between Projected and Actual Investment	(121,136)
- Change of Assumptions	14,085
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,944
Pension Expense/(Income)	109,294
Contributions	(166,646)
Total Activity in FY 2025	(150,095)
Net Pension Liability as of June 30, 2025	\$689,962

Supplemental Information

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

\$166,646

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$121,167
2027	23,430
2028	(15,153)
2029	(30,310)
2030	0
Thereafter	0
Total	\$99,134

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,219,303	\$689,962	\$250,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 836000
 Submission Unit Name: SHENANDOAH SCHOOL CORPORATION

Wages: \$2,106,709 Proportionate Share: 0.0002956

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,073,451	\$976,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,560	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,029
Change of Assumptions	19,941	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,496	0
Total	\$271,997	\$14,029

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,612
Total	\$221,435

PERF Net Pension Liability - Unaudited

SHENANDOAH SCHOOL CORPORATION - 836000

Net Pension Liability as of June 30, 2024	\$1,073,451
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,544
- Net Difference Between Projected and Actual Investment	(156,158)
- Change of Assumptions	19,941
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,523
Pension Expense/(Income)	221,435
Contributions	(235,951)
Total Activity in FY 2025	(96,666)
Net Pension Liability as of June 30, 2025	\$976,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,951

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$228,978
2027	71,188
2028	710
2029	(42,908)
2030	0
Thereafter	0
Total	\$257,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,726,178	\$976,785	\$355,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 838000

Submission Unit Name: OAK HILL UNITED SCHOOL CORPORATION

Wages: \$1,942,509

Proportionate Share:

0.0002726

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,169,792	\$900,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,934	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,938
Change of Assumptions	18,389	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,258	40,711
Total	\$192,581	\$53,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,399
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,978
Total	\$149,377

PERF Net Pension Liability - Unaudited

OAK HILL UNITED SCHOOL CORPORATION - 838000

Net Pension Liability as of June 30, 2024	\$1,169,792
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,045
- Net Difference Between Projected and Actual Investment	(167,822)
- Change of Assumptions	18,389
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(57,438)
Pension Expense/(Income)	149,377
Contributions	(217,560)
Total Activity in FY 2025	(269,009)
Net Pension Liability as of June 30, 2025	\$900,783

Supplemental Information

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

\$217,560

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$175,324
2027	36,934
2028	(33,756)
2029	(39,570)
2030	0
Thereafter	0
Total	\$138,932

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,591,868	\$900,783	\$327,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 839000
 Submission Unit Name: CITY OF AUBURN

Wages: \$8,062,705 Proportionate Share: 0.0011313

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,495,757	\$3,738,284

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$522,632	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	53,691
Change of Assumptions	76,315	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,187	16,310
Total	\$706,134	\$70,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$561,911
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	33,501
Total	\$595,412

PERF Net Pension Liability - Unaudited

CITY OF AUBURN - 839000

Net Pension Liability as of June 30, 2024	\$4,495,757
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,872
- Net Difference Between Projected and Actual Investment	(648,945)
- Change of Assumptions	76,315
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,896
Pension Expense/(Income)	595,412
Contributions	(903,023)
Total Activity in FY 2025	(757,473)
Net Pension Liability as of June 30, 2025	\$3,738,284

Supplemental Information

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

\$903,023

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$692,601
2027	179,146
2028	(71,398)
2029	(164,216)
2030	0
Thereafter	0
Total	\$636,133

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,606,310	\$3,738,284	\$1,359,701

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 840000

Submission Unit Name: NORTHERN WELLS COMMUNITY SCHOOLS

Wages: \$4,776,427

Proportionate Share:

0.0006702

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,690,279	\$2,214,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$309,616	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,807
Change of Assumptions	45,211	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,594	39,331
Total	\$446,421	\$71,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$332,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,811)
Total	\$324,074

PERF Net Pension Liability - Unaudited

NORTHERN WELLS COMMUNITY SCHOOLS - 840000

Net Pension Liability as of June 30, 2024	\$2,690,279
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,895
- Net Difference Between Projected and Actual Investment	(388,009)
- Change of Assumptions	45,211
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,025
Pension Expense/(Income)	324,074
Contributions	(528,857)
Total Activity in FY 2025	(475,661)
Net Pension Liability as of June 30, 2025	\$2,214,618

Supplemental Information

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

\$528,857

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$402,177
2027	119,362
2028	(48,974)
2029	(97,282)
2030	0
Thereafter	0
Total	\$375,283

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,913,683	\$2,214,618	\$805,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 841000
 Submission Unit Name: DAVIESS COUNTY

Wages: \$9,658,638 Proportionate Share: 0.0013553

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,471,256	\$4,478,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626,115	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	64,322
Change of Assumptions	91,426	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,317	52,252
Total	\$753,858	\$116,574

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$673,171
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,615)
Total	\$662,556

PERF Net Pension Liability - Unaudited

DAVIESS COUNTY - 841000

Net Pension Liability as of June 30, 2024	\$5,471,256
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,378
- Net Difference Between Projected and Actual Investment	(788,735)
- Change of Assumptions	91,426
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,370
Pension Expense/(Income)	662,556
Contributions	(1,047,778)
Total Activity in FY 2025	(992,783)
Net Pension Liability as of June 30, 2025	\$4,478,473

Supplemental Information

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

\$1,047,778

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$780,353
2027	164,028
2028	(110,368)
2029	(196,729)
2030	0
Thereafter	0
Total	\$637,284

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,914,375	\$4,478,473	\$1,628,925

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 842000
 Submission Unit Name: STEUBEN COUNTY

Wages: \$11,693,447 Proportionate Share: 0.0016408

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,439,901	\$5,421,883

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$758,009	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	77,872
Change of Assumptions	110,685	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,371	74,252
Total	\$1,036,065	\$152,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$814,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,005
Total	\$858,982

PERF Net Pension Liability - Unaudited

STEUBEN COUNTY - 842000

Net Pension Liability as of June 30, 2024	\$6,439,901
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,998
- Net Difference Between Projected and Actual Investment	(930,537)
- Change of Assumptions	110,685
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135,771
Pension Expense/(Income)	858,982
Contributions	(1,290,917)
Total Activity in FY 2025	(1,018,018)
Net Pension Liability as of June 30, 2025	\$5,421,883

Supplemental Information

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

\$1,290,917

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$987,689
2027	227,262
2028	(92,838)
2029	(238,172)
2030	0
Thereafter	0
Total	\$883,941

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,581,573	\$5,421,883	\$1,972,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 843000

Submission Unit Name: WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$658,919

Proportionate Share:

0.0000925

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$374,478	\$305,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,733	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,390
Change of Assumptions	6,240	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,635	2,849
Total	\$53,608	\$7,239

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	180
Total	\$46,124

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP PUBLIC LIBRARY - 843000

Net Pension Liability as of June 30, 2024	\$374,478
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,354
- Net Difference Between Projected and Actual Investment	(53,972)
- Change of Assumptions	6,240
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,233
Pension Expense/(Income)	46,124
Contributions	(73,799)
Total Activity in FY 2025	(68,820)
Net Pension Liability as of June 30, 2025	\$305,658

Supplemental Information

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

\$73,799

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$54,955
2027	12,006
2028	(7,165)
2029	(13,427)
2030	0
Thereafter	0
Total	\$46,369

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$540,161	\$305,658	\$111,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 844000
 Submission Unit Name: JEFFERSONVILLE PARK & RECREATION

Wages: \$1,471,685 Proportionate Share: 0.0002065

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$817,887	\$682,362

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,398	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,800
Change of Assumptions	13,930	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,749	27,709
Total	\$129,077	\$37,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,568
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(361)
Total	\$102,207

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE PARK & RECREATION - 844000

Net Pension Liability as of June 30, 2024	\$817,887
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,575
- Net Difference Between Projected and Actual Investment	(118,091)
- Change of Assumptions	13,930
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,135
Pension Expense/(Income)	102,207
Contributions	(155,281)
Total Activity in FY 2025	(135,525)
Net Pension Liability as of June 30, 2025	\$682,362

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$155,281

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$117,949
2027	18,490
2028	(14,897)
2029	(29,974)
2030	0
Thereafter	0
Total	\$91,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,205,872	\$682,362	\$248,191

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 845000
 Submission Unit Name: CITY OF WABASH

Wages: \$2,013,805 Proportionate Share: 0.0002826

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,166,970	\$933,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,554	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,412
Change of Assumptions	19,064	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,770	17,982
Total	\$171,388	\$31,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,366
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(674)
Total	\$139,692

PERF Net Pension Liability - Unaudited

CITY OF WABASH - 845000

Net Pension Liability as of June 30, 2024	\$1,166,970
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,954
- Net Difference Between Projected and Actual Investment	(167,923)
- Change of Assumptions	19,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,383)
Pension Expense/(Income)	139,692
Contributions	(225,547)
Total Activity in FY 2025	(233,143)
Net Pension Liability as of June 30, 2025	\$933,827

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$225,547

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$169,179
2027	38,081
2028	(26,245)
2029	(41,021)
2030	0
Thereafter	0
Total	\$139,994

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,650,264	\$933,827	\$339,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 846000
 Submission Unit Name: TRI-CREEK SCHOOL CORPORATION

Wages: \$2,634,026 Proportionate Share: 0.0003696

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,557,573	\$1,221,312

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,746	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,541
Change of Assumptions	24,933	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	279,306
Total	\$195,679	\$296,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(185,667)
Total	(\$2,088)

PERF Net Pension Liability - Unaudited

TRI-CREEK SCHOOL CORPORATION - 846000

Net Pension Liability as of June 30, 2024	\$1,557,573
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,114
- Net Difference Between Projected and Actual Investment	(223,769)
- Change of Assumptions	24,933
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,010)
Pension Expense/(Income)	(2,088)
Contributions	(119,441)
Total Activity in FY 2025	(336,261)
Net Pension Liability as of June 30, 2025	\$1,221,312

Supplemental Information

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

\$119,441

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$79,620
2027	(42,934)
2028	(84,205)
2029	(53,649)
2030	0
Thereafter	0
Total	(\$101,168)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,158,307	\$1,221,312	\$444,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 847000
 Submission Unit Name: LAFAYETTE SCHOOL CORPORATION

Wages: \$9,782,573 Proportionate Share: 0.0013727

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,566,790	\$4,535,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$634,153	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	65,148
Change of Assumptions	92,600	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,243	232,790
Total	\$786,996	\$297,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$681,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,261)
Total	\$605,553

PERF Net Pension Liability - Unaudited

LAFAYETTE SCHOOL CORPORATION - 847000

Net Pension Liability as of June 30, 2024	\$5,566,790
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	63,625
- Net Difference Between Projected and Actual Investment	(802,210)
- Change of Assumptions	92,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,080
Pension Expense/(Income)	605,553
Contributions	(1,090,468)
Total Activity in FY 2025	(1,030,820)
Net Pension Liability as of June 30, 2025	\$4,535,970

Supplemental Information

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

\$1,090,468

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$636,833
2027	160,791
2028	(109,311)
2029	(199,255)
2030	0
Thereafter	0
Total	\$489,058

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,015,984	\$4,535,970	\$1,649,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 848000
 Submission Unit Name: LAWRENCE COUNTY

Wages: \$10,983,598 Proportionate Share: 0.0015412

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,197,639	\$5,092,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$711,996	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	73,145
Change of Assumptions	103,967	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,171	28,701
Total	\$900,134	\$101,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$765,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,459
Total	\$768,966

PERF Net Pension Liability - Unaudited

LAWRENCE COUNTY - 848000

Net Pension Liability as of June 30, 2024	\$6,197,639
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,813
- Net Difference Between Projected and Actual Investment	(893,734)
- Change of Assumptions	103,967
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,715
Pension Expense/(Income)	768,966
Contributions	(1,185,603)
Total Activity in FY 2025	(1,104,876)
Net Pension Liability as of June 30, 2025	\$5,092,763

Supplemental Information

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

\$1,185,603

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$920,375
2027	224,002
2028	(122,374)
2029	(223,715)
2030	0
Thereafter	0
Total	\$798,288

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,999,952	\$5,092,763	\$1,852,357

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 849000
 Submission Unit Name: PULASKI COUNTY PUBLIC LIBRARY

Wages: \$140,573 Proportionate Share: 0.0000197

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$81,426	\$65,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,101	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	935
Change of Assumptions	1,329	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,050	1,836
Total	\$14,480	\$2,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,919
Total	\$13,704

PERF Net Pension Liability - Unaudited

PULASKI COUNTY PUBLIC LIBRARY - 849000

Net Pension Liability as of June 30, 2024	\$81,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	756
- Net Difference Between Projected and Actual Investment	(11,716)
- Change of Assumptions	1,329
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,658)
Pension Expense/(Income)	13,704
Contributions	(15,744)
Total Activity in FY 2025	(16,329)
Net Pension Liability as of June 30, 2025	\$65,097

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,744

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,279
2027	2,127
2028	(1,837)
2029	(2,860)
2030	0
Thereafter	0
Total	\$11,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$115,040	\$65,097	\$23,677

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 851000

Submission Unit Name: CAPITAL IMPROVEMENTS BOARD

Wages: \$12,895,314

Proportionate Share:

0.0018094

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,125,572	\$5,979,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$835,898	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	85,874
Change of Assumptions	122,059	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	303,554	0
Total	\$1,261,511	\$85,874

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$898,720
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	330,186
Total	\$1,228,906

PERF Net Pension Liability - Unaudited

CAPITAL IMPROVEMENTS BOARD - 851000

Net Pension Liability as of June 30, 2024	\$7,125,572
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,614
- Net Difference Between Projected and Actual Investment	(1,029,324)
- Change of Assumptions	122,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(142,424)
Pension Expense/(Income)	1,228,906
Contributions	(1,431,396)
Total Activity in FY 2025	(1,146,565)
Net Pension Liability as of June 30, 2025	\$5,979,007

Supplemental Information

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

\$1,431,396

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,222,851
2027	320,429
2028	(104,999)
2029	(262,644)
2030	0
Thereafter	0
Total	\$1,175,637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,566,126	\$5,979,007	\$2,174,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 853000
 Submission Unit Name: CITY OF DELPHI

Wages: \$1,079,472 Proportionate Share: 0.0001515

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$575,625	\$500,619

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,989	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,190
Change of Assumptions	10,220	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,235	4,082
Total	\$107,444	\$11,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,502
Total	\$95,751

PERF Net Pension Liability - Unaudited

CITY OF DELPHI - 853000

Net Pension Liability as of June 30, 2024	\$575,625
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,994
- Net Difference Between Projected and Actual Investment	(83,405)
- Change of Assumptions	10,220
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,606
Pension Expense/(Income)	95,751
Contributions	(112,172)
Total Activity in FY 2025	(75,006)
Net Pension Liability as of June 30, 2025	\$500,619

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$112,172

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$100,036
2027	24,823
2028	(6,696)
2029	(21,991)
2030	0
Thereafter	0
Total	\$96,172

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$884,696	\$500,619	\$182,087

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 854000

Submission Unit Name: RANDOLPH CENTRAL SCHOOL CORPORATION

Wages: \$2,677,947

Proportionate Share: 0.0003758

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,537,821	\$1,241,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$173,610	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,835
Change of Assumptions	25,351	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,590	35,369
Total	\$226,551	\$53,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$186,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,471)
Total	\$184,187

PERF Net Pension Liability - Unaudited

RANDOLPH CENTRAL SCHOOL CORPORATION - 854000

Net Pension Liability as of June 30, 2024	\$1,537,821
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,002
- Net Difference Between Projected and Actual Investment	(221,448)
- Change of Assumptions	25,351
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,517)
Pension Expense/(Income)	184,187
Contributions	(296,597)
Total Activity in FY 2025	(296,022)
Net Pension Liability as of June 30, 2025	\$1,241,799

Supplemental Information

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

\$296,597

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$222,614
2027	38,336
2028	(33,054)
2029	(54,549)
2030	0
Thereafter	0
Total	\$173,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,194,512	\$1,241,799	\$451,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 855000
 Submission Unit Name: CITY OF WINCHESTER

Wages: \$1,086,193 Proportionate Share: 0.0001524

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$633,671	\$503,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,405	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,233
Change of Assumptions	10,281	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,489	15,105
Total	\$89,175	\$22,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,696
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,575
Total	\$88,271

PERF Net Pension Liability - Unaudited

CITY OF WINCHESTER - 855000

Net Pension Liability as of June 30, 2024	\$633,671
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,461
- Net Difference Between Projected and Actual Investment	(91,133)
- Change of Assumptions	10,281
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,305)
Pension Expense/(Income)	88,271
Contributions	(121,653)
Total Activity in FY 2025	(130,078)
Net Pension Liability as of June 30, 2025	\$503,593

Supplemental Information

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

\$121,653

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$85,669
2027	18,269
2028	(14,979)
2029	(22,122)
2030	0
Thereafter	0
Total	\$66,837

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$889,951	\$503,593	\$183,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 856000
 Submission Unit Name: LOWELL PUBLIC LIBRARY

Wages: \$421,572 Proportionate Share: 0.0000592

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$237,022	\$195,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,349	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,810
Change of Assumptions	3,994	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,870	5,085
Total	\$35,213	\$7,895

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,749)
Total	\$27,655

PERF Net Pension Liability - Unaudited

LOWELL PUBLIC LIBRARY - 856000

Net Pension Liability as of June 30, 2024	\$237,022
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,057
- Net Difference Between Projected and Actual Investment	(34,193)
- Change of Assumptions	3,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,302
Pension Expense/(Income)	27,655
Contributions	(47,216)
Total Activity in FY 2025	(41,401)
Net Pension Liability as of June 30, 2025	\$195,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,216

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$32,803
2027	7,192
2028	(4,083)
2029	(8,594)
2030	0
Thereafter	0
Total	\$27,318

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$345,703	\$195,621	\$71,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 857000
 Submission Unit Name: JASPER COUNTY

Wages: \$9,116,343 Proportionate Share: 0.0012792

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,131,444	\$4,227,007

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$590,958	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	60,710
Change of Assumptions	86,293	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,239	11,963
Total	\$752,490	\$72,673

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$635,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,044
Total	\$638,417

PERF Net Pension Liability - Unaudited

JASPER COUNTY - 857000

Net Pension Liability as of June 30, 2024	\$5,131,444
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,048
- Net Difference Between Projected and Actual Investment	(740,131)
- Change of Assumptions	86,293
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,916
Pension Expense/(Income)	638,417
Contributions	(1,006,980)
Total Activity in FY 2025	(904,437)
Net Pension Liability as of June 30, 2025	\$4,227,007

Supplemental Information

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

\$1,006,980

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$772,353
2027	186,573
2028	(93,426)
2029	(185,683)
2030	0
Thereafter	0
Total	\$679,817

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,469,983	\$4,227,007	\$1,537,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 858000
 Submission Unit Name: GIBSON COUNTY

Wages: \$10,107,496 Proportionate Share: 0.0014183

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,348,714	\$4,686,651

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$655,219	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	67,312
Change of Assumptions	95,676	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	242,048	66,555
Total	\$992,943	\$133,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$704,463
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	33,182
Total	\$737,645

PERF Net Pension Liability - Unaudited

GIBSON COUNTY - 858000

Net Pension Liability as of June 30, 2024	\$5,348,714
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	107,041
- Net Difference Between Projected and Actual Investment	(775,500)
- Change of Assumptions	95,676
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	269,547
Pension Expense/(Income)	737,645
Contributions	(1,096,472)
Total Activity in FY 2025	(662,063)
Net Pension Liability as of June 30, 2025	\$4,686,651

Supplemental Information

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

\$1,096,472

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$880,029
2027	228,338
2028	(43,416)
2029	(205,875)
2030	0
Thereafter	0
Total	\$859,076

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,282,268	\$4,686,651	\$1,704,645

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 859000

Submission Unit Name: MONROE CENTRAL SCHOOL CORPORATION

Wages: \$1,874,882

Proportionate Share: 0.0002631

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$945,266	\$869,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$121,546	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,487
Change of Assumptions	17,748	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,715	25,445
Total	\$218,009	\$37,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$130,681
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	13,483
Total	\$144,164

PERF Net Pension Liability - Unaudited

MONROE CENTRAL SCHOOL CORPORATION - 859000

Net Pension Liability as of June 30, 2024	\$945,266
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,668
- Net Difference Between Projected and Actual Investment	(137,643)
- Change of Assumptions	17,748
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,175
Pension Expense/(Income)	144,164
Contributions	(209,987)
Total Activity in FY 2025	(75,875)
Net Pension Liability as of June 30, 2025	\$869,391

Supplemental Information

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

\$209,987

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$166,570
2027	49,126
2028	2,571
2029	(38,190)
2030	0
Thereafter	0
Total	\$180,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,536,392	\$869,391	\$316,218

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 860000

Submission Unit Name: COWAN COMMUNITY SCHOOL CORPORATION

Wages: \$816,412

Proportionate Share:

0.0001146

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$449,858	\$378,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,942	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,439
Change of Assumptions	7,731	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,630	12,339
Total	\$73,303	\$17,778

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,942)
Total	\$54,979

PERF Net Pension Liability - Unaudited

COWAN COMMUNITY SCHOOL CORPORATION - 860000

Net Pension Liability as of June 30, 2024	\$449,858
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,837
- Net Difference Between Projected and Actual Investment	(65,002)
- Change of Assumptions	7,731
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,721
Pension Expense/(Income)	54,979
Contributions	(91,438)
Total Activity in FY 2025	(71,172)
Net Pension Liability as of June 30, 2025	\$378,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,438

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$64,407
2027	13,933
2028	(6,180)
2029	(16,635)
2030	0
Thereafter	0
Total	\$55,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,215	\$378,686	\$137,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 861000
 Submission Unit Name: CITY OF DECATUR

Wages: \$2,818,537 Proportionate Share: 0.0003955

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,656,332	\$1,306,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,711	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,770
Change of Assumptions	26,680	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,772	52,375
Total	\$226,163	\$71,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,443
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,183)
Total	\$193,260

PERF Net Pension Liability - Unaudited

CITY OF DECATUR - 861000

Net Pension Liability as of June 30, 2024	\$1,656,332
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,957
- Net Difference Between Projected and Actual Investment	(238,074)
- Change of Assumptions	26,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,267)
Pension Expense/(Income)	193,260
Contributions	(306,992)
Total Activity in FY 2025	(349,436)
Net Pension Liability as of June 30, 2025	\$1,306,896

Supplemental Information

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

\$306,992

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$221,116
2027	34,636
2028	(43,325)
2029	(57,409)
2030	0
Thereafter	0
Total	\$155,018

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,309,552	\$1,306,896	\$475,349

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 863000
 Submission Unit Name: CITY OF SOUTH BEND

Wages: \$41,909,426 Proportionate Share: 0.0058806

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$22,896,397	\$19,431,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,716,690	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	279,091
Change of Assumptions	396,695	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	584,888	677,349
Total	\$3,698,273	\$956,440

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,920,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(375,925)
Total	\$2,544,941

PERF Net Pension Liability - Unaudited

CITY OF SOUTH BEND - 863000

Net Pension Liability as of June 30, 2024	\$22,896,397
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	370,088
- Net Difference Between Projected and Actual Investment	(3,310,652)
- Change of Assumptions	396,695
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	537,952
Pension Expense/(Income)	2,544,941
Contributions	(4,003,482)
Total Activity in FY 2025	(3,464,458)
Net Pension Liability as of June 30, 2025	\$19,431,939

Supplemental Information

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

\$4,003,482

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,294,169
2027	754,567
2028	(453,298)
2029	(853,605)
2030	0
Thereafter	0
Total	\$2,741,833

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,340,201	\$19,431,939	\$7,067,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 864000

Submission Unit Name: DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT

Wages: \$5,263,586

Proportionate Share: 0.0007386

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,009,533	\$2,440,640

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$341,215	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	35,054
Change of Assumptions	49,825	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,719	97,162
Total	\$427,759	\$132,216

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$366,859
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(110,338)
Total	\$256,521

PERF Net Pension Liability - Unaudited

DEKALB COUNTY EASTERN COMMUNITY SCHOOL DISTRICT - 864000

Net Pension Liability as of June 30, 2024	\$3,009,533
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,774
- Net Difference Between Projected and Actual Investment	(433,526)
- Change of Assumptions	49,825
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,950
Pension Expense/(Income)	256,521
Contributions	(589,437)
Total Activity in FY 2025	(568,893)
Net Pension Liability as of June 30, 2025	\$2,440,640

Supplemental Information

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

\$589,437

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$380,466
2027	83,157
2028	(60,869)
2029	(107,211)
2030	0
Thereafter	0
Total	\$295,543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,313,110	\$2,440,640	\$887,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 865000
 Submission Unit Name: CITY OF ANGOLA

Wages: \$3,580,764 Proportionate Share: 0.0005024

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,045,322	\$1,660,138

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$232,096	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,844
Change of Assumptions	33,891	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,363	41,335
Total	\$297,350	\$65,179

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(800)
Total	\$248,740

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA - 865000

Net Pension Liability as of June 30, 2024	\$2,045,322
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,475
- Net Difference Between Projected and Actual Investment	(294,652)
- Change of Assumptions	33,891
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,398
Pension Expense/(Income)	248,740
Contributions	(400,036)
Total Activity in FY 2025	(385,184)
Net Pension Liability as of June 30, 2025	\$1,660,138

Supplemental Information

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

\$400,036

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$291,751
2027	54,637
2028	(41,290)
2029	(72,927)
2030	0
Thereafter	0
Total	\$232,171

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,933,802	\$1,660,138	\$603,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 866000
 Submission Unit Name: SOUTH ADAMS SCHOOLS

Wages: \$3,153,785 Proportionate Share: 0.0004425

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,863,121	\$1,462,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,424	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,001
Change of Assumptions	29,850	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,616	55,292
Total	\$286,890	\$76,293

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,372
Total	\$221,160

PERF Net Pension Liability - Unaudited

SOUTH ADAMS SCHOOLS - 866000

Net Pension Liability as of June 30, 2024	\$1,863,121
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,477
- Net Difference Between Projected and Actual Investment	(267,685)
- Change of Assumptions	29,850
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,415)
Pension Expense/(Income)	221,160
Contributions	(347,305)
Total Activity in FY 2025	(400,918)
Net Pension Liability as of June 30, 2025	\$1,462,203

Supplemental Information

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

\$347,305

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$263,331
2027	60,917
2028	(49,420)
2029	(64,231)
2030	0
Thereafter	0
Total	\$210,597

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,584,012	\$1,462,203	\$531,838

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 867000
 Submission Unit Name: CITY OF EVANSVILLE

Wages: \$23,807,212 Proportionate Share: 0.0033406

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,103,522	\$11,038,726

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,543,274	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	158,544
Change of Assumptions	225,351	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	282,794	130,167
Total	\$2,051,419	\$288,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,659,260
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,675)
Total	\$1,587,585

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE - 867000

Net Pension Liability as of June 30, 2024	\$13,103,522
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	200,323
- Net Difference Between Projected and Actual Investment	(1,893,495)
- Change of Assumptions	225,351
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	399,613
Pension Expense/(Income)	1,587,585
Contributions	(2,584,173)
Total Activity in FY 2025	(2,064,796)
Net Pension Liability as of June 30, 2025	\$11,038,726

Supplemental Information

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

\$2,584,173

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,993,378
2027	452,770
2028	(198,532)
2029	(484,908)
2030	0
Thereafter	0
Total	\$1,762,708

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,507,682	\$11,038,726	\$4,015,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 867001

Submission Unit Name: EVANSVILLE METROPLITAN PLANNING ORGANIZATION

Wages: \$709,321

Proportionate Share:

0.0000995

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$377,300	\$328,789

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,967	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,722
Change of Assumptions	6,712	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,191	18,336
Total	\$72,870	\$23,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,647)
Total	\$44,774

PERF Net Pension Liability - Unaudited

EVANSVILLE METROPLITAN PLANNING ORGANIZATION - 867001

Net Pension Liability as of June 30, 2024	\$377,300
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,298
- Net Difference Between Projected and Actual Investment	(54,678)
- Change of Assumptions	6,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,827
Pension Expense/(Income)	44,774
Contributions	(79,444)
Total Activity in FY 2025	(48,511)
Net Pension Liability as of June 30, 2025	\$328,789

Supplemental Information

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

\$79,444

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,261
2027	10,803
2028	(2,809)
2029	(14,443)
2030	0
Thereafter	0
Total	\$49,812

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$581,038	\$328,789	\$119,588

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 867999

Submission Unit Name: CITY OF EVANSVILLE-WATER AND SEWER UTILITY

Wages: \$15,886,421

Proportionate Share:

0.0022291

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,420,727	\$7,365,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,029,789	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	105,792
Change of Assumptions	150,371	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	364,691	66,657
Total	\$1,544,851	\$172,449

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,107,183
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,285)
Total	\$1,092,898

PERF Net Pension Liability - Unaudited

CITY OF EVANSVILLE-WATER AND SEWER UTILITY - 867999

Net Pension Liability as of June 30, 2024	\$8,420,727
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	166,767
- Net Difference Between Projected and Actual Investment	(1,220,725)
- Change of Assumptions	150,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	481,375
Pension Expense/(Income)	1,092,898
Contributions	(1,725,543)
Total Activity in FY 2025	(1,054,857)
Net Pension Liability as of June 30, 2025	\$7,365,870

Supplemental Information

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

\$1,725,543

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,375,713
2027	390,666
2028	(70,411)
2029	(323,566)
2030	0
Thereafter	0
Total	\$1,372,402

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,016,995	\$7,365,870	\$2,679,139

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 868000
 Submission Unit Name: CITY OF GREENDALE

Wages: \$1,780,590 Proportionate Share: 0.0002498

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,069,017	\$825,443

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,401	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,855
Change of Assumptions	16,851	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,228	65,053
Total	\$143,480	\$76,908

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,074
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,771)
Total	\$90,303

PERF Net Pension Liability - Unaudited

CITY OF GREENDALE - 868000

Net Pension Liability as of June 30, 2024	\$1,069,017
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,840
- Net Difference Between Projected and Actual Investment	(153,397)
- Change of Assumptions	16,851
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,234)
Pension Expense/(Income)	90,303
Contributions	(198,937)
Total Activity in FY 2025	(243,574)
Net Pension Liability as of June 30, 2025	\$825,443

Supplemental Information

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

\$198,937

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$116,588
2027	16,723
2028	(30,479)
2029	(36,260)
2030	0
Thereafter	0
Total	\$66,572

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,458,726	\$825,443	\$300,233

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 869000
 Submission Unit Name: DUNELAND SCHOOL CORPORATION

Wages: \$9,967,069 Proportionate Share: 0.0013986

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,553,891	\$4,621,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$646,118	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66,377
Change of Assumptions	94,347	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,250	6,153
Total	\$897,715	\$72,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$694,678
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,557
Total	\$745,235

PERF Net Pension Liability - Unaudited

DUNELAND SCHOOL CORPORATION - 869000

Net Pension Liability as of June 30, 2024	\$5,553,891
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,912
- Net Difference Between Projected and Actual Investment	(801,731)
- Change of Assumptions	94,347
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,674
Pension Expense/(Income)	745,235
Contributions	(1,090,774)
Total Activity in FY 2025	(932,337)
Net Pension Liability as of June 30, 2025	\$4,621,554

Supplemental Information

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

\$1,090,774

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$889,083
2027	233,003
2028	(93,886)
2029	(203,015)
2030	0
Thereafter	0
Total	\$825,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,167,229	\$4,621,554	\$1,680,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 871000

Submission Unit Name: WABASH CITY SCHOOLS

Wages: \$1,851,660

Proportionate Share: 0.0002598

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,174,226	\$858,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,021	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,330
Change of Assumptions	17,526	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,716	149,165
Total	\$148,263	\$161,495

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64,798)
Total	\$64,243

PERF Net Pension Liability - Unaudited

WABASH CITY SCHOOLS - 871000

Net Pension Liability as of June 30, 2024	\$1,174,226
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(323)
- Net Difference Between Projected and Actual Investment	(167,802)
- Change of Assumptions	17,526
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,556)
Pension Expense/(Income)	64,243
Contributions	(203,827)
Total Activity in FY 2025	(315,739)
Net Pension Liability as of June 30, 2025	\$858,487

Supplemental Information

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

\$203,827

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$78,916
2027	(10,034)
2028	(44,403)
2029	(37,711)
2030	0
Thereafter	0
Total	(\$13,232)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,517,121	\$858,487	\$312,252

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 872000
 Submission Unit Name: JEFFERSONVILLE FLOOD CONTROL DIST

Wages: \$343,880 Proportionate Share: 0.0000483

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$124,154	\$159,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,313	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,292
Change of Assumptions	3,258	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,155	24,570
Total	\$66,726	\$26,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,207)
Total	\$12,783

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE FLOOD CONTROL DIST - 872000

Net Pension Liability as of June 30, 2024	\$124,154
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,589
- Net Difference Between Projected and Actual Investment	(18,730)
- Change of Assumptions	3,258
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,762
Pension Expense/(Income)	12,783
Contributions	(33,213)
Total Activity in FY 2025	35,449
Net Pension Liability as of June 30, 2025	\$159,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,213

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$26,215
2027	12,076
2028	8,584
2029	(7,011)
2030	0
Thereafter	0
Total	\$39,864

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,051	\$159,603	\$58,051

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 873000
 Submission Unit Name: CITY OF JEFFERSONVILLE

Wages: \$11,539,827 Proportionate Share: 0.0016192

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,642,660	\$5,350,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$748,030	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	76,847
Change of Assumptions	109,228	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,389	177,312
Total	\$966,647	\$254,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$804,249
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,220
Total	\$832,469

PERF Net Pension Liability - Unaudited

CITY OF JEFFERSONVILLE - 873000

Net Pension Liability as of June 30, 2024	\$6,642,660
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,238
- Net Difference Between Projected and Actual Investment	(956,358)
- Change of Assumptions	109,228
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(93,487)
Pension Expense/(Income)	832,469
Contributions	(1,251,242)
Total Activity in FY 2025	(1,292,152)
Net Pension Liability as of June 30, 2025	\$5,350,508

Supplemental Information

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

\$1,251,242

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$954,099
2027	145,710
2028	(152,284)
2029	(235,037)
2030	0
Thereafter	0
Total	\$712,488

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,455,439	\$5,350,508	\$1,946,105

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 875000

Submission Unit Name: EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY

Wages: \$2,929,245

Proportionate Share: 0.0004110

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,653,913	\$1,358,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$189,872	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,506
Change of Assumptions	27,725	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,603	32,472
Total	\$221,200	\$51,978

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,834)
Total	\$185,308

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURGH COUNTY BUILDING AUTHORITY - 875000

Net Pension Liability as of June 30, 2024	\$1,653,913
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,366
- Net Difference Between Projected and Actual Investment	(238,490)
- Change of Assumptions	27,725
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,399
Pension Expense/(Income)	185,308
Contributions	(307,107)
Total Activity in FY 2025	(295,799)
Net Pension Liability as of June 30, 2025	\$1,358,114

Supplemental Information

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

\$307,107

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$222,377
2027	41,624
2028	(35,120)
2029	(59,659)
2030	0
Thereafter	0
Total	\$169,222

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,400,065	\$1,358,114	\$493,978

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 876000
 Submission Unit Name: TIPPECANOE COUNTY

Wages: \$39,184,039 Proportionate Share: 0.0054982

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$21,762,078	\$18,168,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,540,031	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	260,943
Change of Assumptions	370,899	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	447,428	84,212
Total	\$3,358,358	\$345,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,730,930
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,439
Total	\$2,843,369

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY - 876000

Net Pension Liability as of June 30, 2024	\$21,762,078
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	309,683
- Net Difference Between Projected and Actual Investment	(3,142,316)
- Change of Assumptions	370,899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	362,617
Pension Expense/(Income)	2,843,369
Contributions	(4,337,999)
Total Activity in FY 2025	(3,593,747)
Net Pension Liability as of June 30, 2025	\$18,168,331

Supplemental Information

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

\$4,337,999

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,316,724
2027	837,505
2028	(342,930)
2029	(798,096)
2030	0
Thereafter	0
Total	\$3,013,203

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,107,147	\$18,168,331	\$6,608,247

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 877000

Submission Unit Name: WARSAW COMMUNITY SCHOOLS

Wages: \$8,319,724

Proportionate Share:

0.0011674

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,617,090	\$3,857,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$539,310	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	55,404
Change of Assumptions	78,751	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,610	54,443
Total	\$745,671	\$109,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$579,842
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,335
Total	\$604,177

PERF Net Pension Liability - Unaudited

WARSAW COMMUNITY SCHOOLS - 877000

Net Pension Liability as of June 30, 2024	\$4,617,090
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66,114
- Net Difference Between Projected and Actual Investment	(666,723)
- Change of Assumptions	78,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,230
Pension Expense/(Income)	604,177
Contributions	(931,066)
Total Activity in FY 2025	(759,517)
Net Pension Liability as of June 30, 2025	\$3,857,573

Supplemental Information

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

\$931,066

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$716,824
2027	158,091
2028	(69,637)
2029	(169,454)
2030	0
Thereafter	0
Total	\$635,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,817,119	\$3,857,573	\$1,403,090

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 878000

Submission Unit Name: BROWN COUNTY SCHOOL CORPORATION

Wages: \$3,087,199

Proportionate Share: 0.0004332

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,880,051	\$1,431,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$200,128	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,560
Change of Assumptions	29,223	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,323	100,849
Total	\$286,674	\$121,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$215,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,705)
Total	\$141,463

PERF Net Pension Liability - Unaudited

BROWN COUNTY SCHOOL CORPORATION - 878000

Net Pension Liability as of June 30, 2024	\$1,880,051
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,446
- Net Difference Between Projected and Actual Investment	(269,485)
- Change of Assumptions	29,223
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,460)
Pension Expense/(Income)	141,463
Contributions	(345,766)
Total Activity in FY 2025	(448,579)
Net Pension Liability as of June 30, 2025	\$1,431,472

Supplemental Information

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

\$345,766

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$235,165
2027	50,647
2028	(57,666)
2029	(62,881)
2030	0
Thereafter	0
Total	\$165,265

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,529,704	\$1,431,472	\$520,660

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 879000

Submission Unit Name: NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$1,322,607

Proportionate Share: 0.0001856

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$796,926	\$613,299

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,743	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,809
Change of Assumptions	12,520	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,064	38,186
Total	\$125,327	\$46,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,187
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	(7,711)
Total	\$84,476

PERF Net Pension Liability - Unaudited

NORTHWESTERN INDIANA REGIONAL PLANNING COMMISSION - 879000

Net Pension Liability as of June 30, 2024	\$796,926
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,068
- Net Difference Between Projected and Actual Investment	(114,325)
- Change of Assumptions	12,520
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,234)
Pension Expense/(Income)	84,476
Contributions	(148,132)
Total Activity in FY 2025	(183,627)
Net Pension Liability as of June 30, 2025	\$613,299

Supplemental Information

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

\$148,132

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$103,960
2027	24,385
2028	(23,071)
2029	(26,942)
2030	0
Thereafter	0
Total	\$78,332

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,083,825	\$613,299	\$223,071

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 880000
 Submission Unit Name: SCHOOL TOWN OF HIGHLAND

Wages: \$4,408,250 Proportionate Share: 0.0006186

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,508,885	\$2,044,111

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$285,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,359
Change of Assumptions	41,730	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,403	34,953
Total	\$330,911	\$64,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$307,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,397)
Total	\$288,859

PERF Net Pension Liability - Unaudited

SCHOOL TOWN OF HIGHLAND - 880000

Net Pension Liability as of June 30, 2024	\$2,508,885
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,648
- Net Difference Between Projected and Actual Investment	(361,544)
- Change of Assumptions	41,730
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,713
Pension Expense/(Income)	288,859
Contributions	(473,180)
Total Activity in FY 2025	(464,774)
Net Pension Liability as of June 30, 2025	\$2,044,111

Supplemental Information

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

\$473,180

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$337,009
2027	73,249
2028	(53,866)
2029	(89,793)
2030	0
Thereafter	0
Total	\$266,599

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,612,361	\$2,044,111	\$743,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 880002
 Submission Unit Name: NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA EDUCATIONAL SERVICE CENTER - 880002

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 881000
 Submission Unit Name: TAYLOR COMMUNITY SCHOOLS

Wages: \$1,249,534 Proportionate Share: 0.0001753

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$765,484	\$579,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,984	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,320
Change of Assumptions	11,825	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,912	43,618
Total	\$106,721	\$51,938

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,777)
Total	\$84,294

PERF Net Pension Liability - Unaudited

TAYLOR COMMUNITY SCHOOLS - 881000

Net Pension Liability as of June 30, 2024	\$765,484
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,531
- Net Difference Between Projected and Actual Investment	(109,673)
- Change of Assumptions	11,825
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,249)
Pension Expense/(Income)	84,294
Contributions	(139,948)
Total Activity in FY 2025	(186,220)
Net Pension Liability as of June 30, 2025	\$579,264

Supplemental Information

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

\$139,948

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$94,851
2027	9,605
2028	(24,226)
2029	(25,447)
2030	0
Thereafter	0
Total	\$54,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,023,677	\$579,264	\$210,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 883000
 Submission Unit Name: WHITLEY COUNTY

Wages: \$9,271,787 Proportionate Share: 0.0013010

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,374,915	\$4,299,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$601,030	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	61,745
Change of Assumptions	87,763	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,158	116,889
Total	\$726,951	\$178,634

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$646,200
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	(63,342)
Total	\$582,858

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY - 883000

Net Pension Liability as of June 30, 2024	\$5,374,915
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,167
- Net Difference Between Projected and Actual Investment	(773,402)
- Change of Assumptions	87,763
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,422)
Pension Expense/(Income)	582,858
Contributions	(1,016,836)
Total Activity in FY 2025	(1,075,872)
Net Pension Liability as of June 30, 2025	\$4,299,043

Supplemental Information

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

\$1,016,836

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$718,089
2027	145,764
2028	(126,688)
2029	(188,848)
2030	0
Thereafter	0
Total	\$548,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,597,286	\$4,299,043	\$1,563,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 884000
 Submission Unit Name: GARRETT PUBLIC LIBRARY

Wages: \$421,763 Proportionate Share: 0.0000592

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$249,115	\$195,621

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,349	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,810
Change of Assumptions	3,994	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,674	6,014
Total	\$45,017	\$8,824

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,404
Specific 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	\$32,886

PERF Net Pension Liability - Unaudited

GARRETT PUBLIC LIBRARY - 884000

Net Pension Liability as of June 30, 2024	\$249,115
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,818
- Net Difference Between Projected and Actual Investment	(35,794)
- Change of Assumptions	3,994
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,492)
Pension Expense/(Income)	32,886
Contributions	(46,906)
Total Activity in FY 2025	(53,494)
Net Pension Liability as of June 30, 2025	\$195,621

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,906

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$40,690
2027	10,569
2028	(6,472)
2029	(8,594)
2030	0
Thereafter	0
Total	\$36,193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$345,703	\$195,621	\$71,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 885000
 Submission Unit Name: TOWN OF MUNSTER

Wages: \$5,344,938 Proportionate Share: 0.0007500

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,816,449	\$2,478,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$346,481	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	35,595
Change of Assumptions	50,594	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144,710	42,025
Total	\$541,785	\$77,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$372,521
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	53,714
Total	\$426,235

PERF Net Pension Liability - Unaudited

TOWN OF MUNSTER - 885000

Net Pension Liability as of June 30, 2024	\$2,816,449
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,829
- Net Difference Between Projected and Actual Investment	(408,502)
- Change of Assumptions	50,594
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,688
Pension Expense/(Income)	426,235
Contributions	(564,982)
Total Activity in FY 2025	(338,138)
Net Pension Liability as of June 30, 2025	\$2,478,311

Supplemental Information

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

\$564,982

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$479,580
2027	117,829
2028	(24,377)
2029	(108,867)
2030	0
Thereafter	0
Total	\$464,165

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,379,681	\$2,478,311	\$901,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 886000
 Submission Unit Name: OAK HILL CEMETERY

Wages: \$257,191 Proportionate Share: 0.0000361

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$159,224	\$119,289

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,677	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,713
Change of Assumptions	2,435	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,181	8,446
Total	\$20,293	\$10,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,931
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	(2,909)
Total	\$15,022

PERF Net Pension Liability - Unaudited

OAK HILL CEMETERY - 886000

Net Pension Liability as of June 30, 2024	\$159,224
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	358
- Net Difference Between Projected and Actual Investment	(22,795)
- Change of Assumptions	2,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,861)
Pension Expense/(Income)	15,022
Contributions	(27,094)
Total Activity in FY 2025	(39,935)
Net Pension Liability as of June 30, 2025	\$119,289

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,094

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$19,035
2027	2,062
2028	(5,722)
2029	(5,241)
2030	0
Thereafter	0
Total	\$10,134

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$210,809	\$119,289	\$43,388

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 887000
 Submission Unit Name: ELKHART COUNTY

Wages: \$49,604,293 Proportionate Share: 0.0069604

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,580,314	\$23,000,045

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,215,531	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	330,338
Change of Assumptions	469,536	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,226,886	0
Total	\$4,911,953	\$330,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,457,197
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	508,624
Total	\$3,965,821

PERF Net Pension Liability - Unaudited

ELKHART COUNTY - 887000

Net Pension Liability as of June 30, 2024	\$26,580,314
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	491,372
- Net Difference Between Projected and Actual Investment	(3,849,662)
- Change of Assumptions	469,536
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	857,967
Pension Expense/(Income)	3,965,821
Contributions	(5,515,303)
Total Activity in FY 2025	(3,580,269)
Net Pension Liability as of June 30, 2025	\$23,000,045

Supplemental Information

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

\$5,515,303

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,552,570
2027	1,282,219
2028	(242,830)
2029	(1,010,344)
2030	0
Thereafter	0
Total	\$4,581,615

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,645,773	\$23,000,045	\$8,365,655

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 888000
 Submission Unit Name: CITY OF NAPPANEE

Wages: \$2,958,045 Proportionate Share: 0.0004151

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,867,958	\$1,371,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$191,766	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,701
Change of Assumptions	28,002	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,426	111,723
Total	\$258,194	\$131,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,577
Total	\$216,755

PERF Net Pension Liability - Unaudited

CITY OF NAPPANEE - 888000

Net Pension Liability as of June 30, 2024	\$1,867,958
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	323
- Net Difference Between Projected and Actual Investment	(267,025)
- Change of Assumptions	28,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(150,709)
Pension Expense/(Income)	216,755
Contributions	(323,642)
Total Activity in FY 2025	(496,296)
Net Pension Liability as of June 30, 2025	\$1,371,662

Supplemental Information

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

\$323,642

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$228,023
2027	28,891
2028	(69,890)
2029	(60,254)
2030	0
Thereafter	0
Total	\$126,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,424,007	\$1,371,662	\$498,906

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 890000
 Submission Unit Name: TOWN OF BREMEN

Wages: \$2,479,889 Proportionate Share: 0.0003480

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,381,015	\$1,149,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$160,767	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,516
Change of Assumptions	23,475	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,756	10,717
Total	\$213,998	\$27,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$172,850
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,089
Total	\$177,939

PERF Net Pension Liability - Unaudited

TOWN OF BREMEN - 890000

Net Pension Liability as of June 30, 2024	\$1,381,015
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,230
- Net Difference Between Projected and Actual Investment	(199,367)
- Change of Assumptions	23,475
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,391
Pension Expense/(Income)	177,939
Contributions	(277,747)
Total Activity in FY 2025	(231,079)
Net Pension Liability as of June 30, 2025	\$1,149,936

Supplemental Information

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

\$277,747

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$207,059
2027	51,825
2028	(21,603)
2029	(50,516)
2030	0
Thereafter	0
Total	\$186,765

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,032,172	\$1,149,936	\$418,259

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 891000
 Submission Unit Name: FAYETTE COUNTY

Wages: \$5,407,045 Proportionate Share: 0.0007587

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,940,603	\$2,507,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$350,500	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,008
Change of Assumptions	51,181	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,910	50,216
Total	\$502,591	\$86,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$376,843
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	(14,584)
Total	\$362,259

PERF Net Pension Liability - Unaudited

FAYETTE COUNTY - 891000

Net Pension Liability as of June 30, 2024	\$2,940,603
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,124
- Net Difference Between Projected and Actual Investment	(425,354)
- Change of Assumptions	51,181
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,780
Pension Expense/(Income)	362,259
Contributions	(600,534)
Total Activity in FY 2025	(433,544)
Net Pension Liability as of June 30, 2025	\$2,507,059

Supplemental Information

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

\$600,534

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$441,467
2027	119,940
2028	(34,910)
2029	(110,130)
2030	0
Thereafter	0
Total	\$416,367

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,430,485	\$2,507,059	\$911,876

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 892000
 Submission Unit Name: TOWN OF WALKERTON

Wages: \$1,353,493 Proportionate Share: 0.0001899

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$744,523	\$627,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,729	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,013
Change of Assumptions	12,810	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,028	20,447
Total	\$112,567	\$29,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,322
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	(5,006)
Total	\$89,316

PERF Net Pension Liability - Unaudited

TOWN OF WALKERTON - 892000

Net Pension Liability as of June 30, 2024	\$744,523
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,424
- Net Difference Between Projected and Actual Investment	(107,590)
- Change of Assumptions	12,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,322
Pension Expense/(Income)	89,316
Contributions	(137,297)
Total Activity in FY 2025	(117,015)
Net Pension Liability as of June 30, 2025	\$627,508

Supplemental Information

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

\$137,297

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$103,553
2027	20,736
2028	(13,615)
2029	(27,567)
2030	0
Thereafter	0
Total	\$83,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,108,935	\$627,508	\$228,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 893000
 Submission Unit Name: TOWN OF DUBLIN

Wages: \$127,395 Proportionate Share: 0.0000179

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$80,217	\$59,149

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,269	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	850
Change of Assumptions	1,208	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,049	4,853
Total	\$11,526	\$5,703

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,891
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	(5,223)
Total	\$3,668

PERF Net Pension Liability - Unaudited

TOWN OF DUBLIN - 893000

Net Pension Liability as of June 30, 2024	\$80,217
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48
- Net Difference Between Projected and Actual Investment	(11,471)
- Change of Assumptions	1,208
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(253)
Pension Expense/(Income)	3,668
Contributions	(14,268)
Total Activity in FY 2025	(21,068)
Net Pension Liability as of June 30, 2025	\$59,149

Supplemental Information

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

\$14,268

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,381
2027	912
2028	(2,871)
2029	(2,599)
2030	0
Thereafter	0
Total	\$5,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$104,528	\$59,149	\$21,514

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 894000
 Submission Unit Name: PATOKA TWP, GIBSON COUNTY

Wages: \$70,518 Proportionate Share: 0.0000099

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$40,713	\$32,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,574	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	470
Change of Assumptions	668	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,189	577
Total	\$6,431	\$1,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,917
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	1,186
Total	\$6,103

PERF Net Pension Liability - Unaudited

PATOKA TWP, GIBSON COUNTY - 894000

Net Pension Liability as of June 30, 2024	\$40,713
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	401
- Net Difference Between Projected and Actual Investment	(5,861)
- Change of Assumptions	668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,412)
Pension Expense/(Income)	6,103
Contributions	(7,898)
Total Activity in FY 2025	(7,999)
Net Pension Liability as of June 30, 2025	\$32,714

Supplemental Information

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

\$7,898

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,503
2027	1,208
2028	(890)
2029	(1,437)
2030	0
Thereafter	0
Total	\$5,384

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,812	\$32,714	\$11,899

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 895000
 Submission Unit Name: MADISON COUNTY

Wages: \$28,575,755 Proportionate Share: 0.0040097

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$15,741,399	\$13,249,710

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,852,381	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	190,299
Change of Assumptions	270,487	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	421,052	105,831
Total	\$2,543,920	\$296,130

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,991,599
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	140,616
Total	\$2,132,215

PERF Net Pension Liability - Unaudited

MADISON COUNTY - 895000

Net Pension Liability as of June 30, 2024	\$15,741,399
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	239,079
- Net Difference Between Projected and Actual Investment	(2,274,514)
- Change of Assumptions	270,487
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	323,521
Pension Expense/(Income)	2,132,215
Contributions	(3,182,477)
Total Activity in FY 2025	(2,491,689)
Net Pension Liability as of June 30, 2025	\$13,249,710

Supplemental Information

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

\$3,182,477

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,456,875
2027	593,615
2028	(220,668)
2029	(582,032)
2030	0
Thereafter	0
Total	\$2,247,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,414,941	\$13,249,710	\$4,819,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 895001
 Submission Unit Name: MADISON COUNTY JOB SOURCE

Wages: \$771,461 Proportionate Share: 0.0001082

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$417,610	\$357,538

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,986	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,135
Change of Assumptions	7,299	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,804	3,509
Total	\$75,089	\$8,644

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,742
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	18,083
Total	\$71,825

PERF Net Pension Liability - Unaudited

MADISON COUNTY JOB SOURCE - 895001

Net Pension Liability as of June 30, 2024	\$417,610
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,186
- Net Difference Between Projected and Actual Investment	(60,428)
- Change of Assumptions	7,299
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	450
Pension Expense/(Income)	71,825
Contributions	(86,404)
Total Activity in FY 2025	(60,072)
Net Pension Liability as of June 30, 2025	\$357,538

Supplemental Information

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

\$86,404

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$69,316
2027	17,288
2028	(4,454)
2029	(15,705)
2030	0
Thereafter	0
Total	\$66,445

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$631,842	\$357,538	\$130,045

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 896000
 Submission Unit Name: MARION PUBLIC LIBRARY

Wages: \$673,332 Proportionate Share: 0.0000945

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$382,944	\$312,267

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,657	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,485
Change of Assumptions	6,375	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,476	9,084
Total	\$59,508	\$13,569

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,938
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,065)
Total	\$43,873

PERF Net Pension Liability - Unaudited

MARION PUBLIC LIBRARY - 896000

Net Pension Liability as of June 30, 2024	\$382,944
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,410
- Net Difference Between Projected and Actual Investment	(55,188)
- Change of Assumptions	6,375
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,398)
Pension Expense/(Income)	43,873
Contributions	(65,749)
Total Activity in FY 2025	(70,677)
Net Pension Liability as of June 30, 2025	\$312,267

Supplemental Information

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

\$65,749

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,879
2027	12,578
2028	(9,801)
2029	(13,717)
2030	0
Thereafter	0
Total	\$45,939

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$551,840	\$312,267	\$113,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 897000
 Submission Unit Name: CITY OF PLYMOUTH

Wages: \$4,347,225 Proportionate Share: 0.0006100

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,415,366	\$2,015,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$281,805	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,950
Change of Assumptions	41,150	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,450	0
Total	\$390,405	\$28,950

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$302,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,262
Total	\$323,246

PERF Net Pension Liability - Unaudited

CITY OF PLYMOUTH - 897000

Net Pension Liability as of June 30, 2024	\$2,415,366
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,259
- Net Difference Between Projected and Actual Investment	(348,753)
- Change of Assumptions	41,150
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,313
Pension Expense/(Income)	323,246
Contributions	(486,888)
Total Activity in FY 2025	(399,673)
Net Pension Liability as of June 30, 2025	\$2,015,693

Supplemental Information

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

\$486,888

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$387,420
2027	99,409
2028	(36,830)
2029	(88,544)
2030	0
Thereafter	0
Total	\$361,455

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,562,140	\$2,015,693	\$733,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 898000
 Submission Unit Name: TOWN OF ALBION

Wages: \$1,061,232 Proportionate Share: 0.0001489

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$650,198	\$492,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,788	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,067
Change of Assumptions	10,045	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,892	35,387
Total	\$85,725	\$42,454

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$73,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,215)
Total	\$59,743

PERF Net Pension Liability - Unaudited

TOWN OF ALBION - 898000

Net Pension Liability as of June 30, 2024	\$650,198
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,151
- Net Difference Between Projected and Actual Investment	(93,155)
- Change of Assumptions	10,045
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,097)
Pension Expense/(Income)	59,743
Contributions	(118,858)
Total Activity in FY 2025	(158,171)
Net Pension Liability as of June 30, 2025	\$492,027

Supplemental Information

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

\$118,858

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$74,447
2027	11,017
2028	(20,579)
2029	(21,614)
2030	0
Thereafter	0
Total	\$43,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$869,513	\$492,027	\$178,962

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 900000
 Submission Unit Name: VANDERBURGH COUNTY

Wages: \$39,972,125 Proportionate Share: 0.0056088

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$21,789,892	\$18,533,799

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,591,126	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	266,192
Change of Assumptions	378,360	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,110,797	4,630,709
Total	\$5,080,283	\$4,896,901

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,785,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(530,115)
Total	\$2,255,749

PERF Net Pension Liability - Unaudited

VANDERBURGH COUNTY - 900000

Net Pension Liability as of June 30, 2024	\$21,789,892
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	357,927
- Net Difference Between Projected and Actual Investment	(3,151,248)
- Change of Assumptions	378,360
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,215,263
Pension Expense/(Income)	2,255,749
Contributions	(4,312,144)
Total Activity in FY 2025	(3,256,093)
Net Pension Liability as of June 30, 2025	\$18,533,799

Supplemental Information

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

\$4,312,144

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,159,280
2027	(862,054)
2028	(299,694)
2029	(814,150)
2030	0
Thereafter	0
Total	\$183,382

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,753,004	\$18,533,799	\$6,741,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 901000
 Submission Unit Name: TOWN OF GRIFFITH

Wages: \$2,020,092 Proportionate Share: 0.0002835

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,268,551	\$936,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,970	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,455
Change of Assumptions	19,124	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,415	114,178
Total	\$164,509	\$127,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,813
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	(59,645)
Total	\$81,168

PERF Net Pension Liability - Unaudited

TOWN OF GRIFFITH - 901000

Net Pension Liability as of June 30, 2024	\$1,268,551
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	959
- Net Difference Between Projected and Actual Investment	(181,415)
- Change of Assumptions	19,124
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,335)
Pension Expense/(Income)	81,168
Contributions	(226,251)
Total Activity in FY 2025	(331,750)
Net Pension Liability as of June 30, 2025	\$936,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$226,251

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$116,563
2027	6,518
2028	(45,053)
2029	(41,152)
2030	0
Thereafter	0
Total	\$36,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,655,519	\$936,801	\$340,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 902000

Submission Unit Name: HUNTINGTON PUBLIC LIBRARY

Wages: \$941,356

Proportionate Share: 0.0001321

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$538,540	\$436,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,027	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,269
Change of Assumptions	8,911	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,479	5,507
Total	\$82,417	\$11,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,613
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	11,384
Total	\$76,997

PERF Net Pension Liability - Unaudited

HUNTINGTON PUBLIC LIBRARY - 902000

Net Pension Liability as of June 30, 2024	\$538,540
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,833
- Net Difference Between Projected and Actual Investment	(77,573)
- Change of Assumptions	8,911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,090)
Pension Expense/(Income)	76,997
Contributions	(104,105)
Total Activity in FY 2025	(102,027)
Net Pension Liability as of June 30, 2025	\$436,513

Supplemental Information

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

\$104,105

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$84,679
2027	16,404
2028	(11,267)
2029	(19,175)
2030	0
Thereafter	0
Total	\$70,641

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$771,408	\$436,513	\$158,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 903000
 Submission Unit Name: TOWN OF KNIGHTSTOWN

Wages: \$740,574 Proportionate Share: 0.0001039

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$459,532	\$343,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,999	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,931
Change of Assumptions	7,009	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,519	36,606
Total	\$62,527	\$41,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,607
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	(8,158)
Total	\$43,449

PERF Net Pension Liability - Unaudited

TOWN OF KNIGHTSTOWN - 903000

Net Pension Liability as of June 30, 2024	\$459,532
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	903
- Net Difference Between Projected and Actual Investment	(65,775)
- Change of Assumptions	7,009
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,845)
Pension Expense/(Income)	43,449
Contributions	(82,944)
Total Activity in FY 2025	(116,203)
Net Pension Liability as of June 30, 2025	\$343,329

Supplemental Information

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

\$82,944

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$50,036
2027	1,510
2028	(15,475)
2029	(15,081)
2030	0
Thereafter	0
Total	\$20,990

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$606,732	\$343,329	\$124,877

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 904000
 Submission Unit Name: WA-NEE COMMUNITY SCHOOLS

Wages: \$5,409,355 Proportionate Share: 0.0007590

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,074,432	\$2,508,050

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$350,639	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,022
Change of Assumptions	51,201	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,202	29,952
Total	\$436,042	\$65,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$376,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,572
Total	\$418,564

PERF Net Pension Liability - Unaudited

WA-NEE COMMUNITY SCHOOLS - 904000

Net Pension Liability as of June 30, 2024	\$3,074,432
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,547
- Net Difference Between Projected and Actual Investment	(443,087)
- Change of Assumptions	51,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,832)
Pension Expense/(Income)	418,564
Contributions	(596,775)
Total Activity in FY 2025	(566,382)
Net Pension Liability as of June 30, 2025	\$2,508,050

Supplemental Information

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

\$596,775

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$448,062
2027	93,479
2028	(61,300)
2029	(110,173)
2030	0
Thereafter	0
Total	\$370,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,432,237	\$2,508,050	\$912,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 905000

Submission Unit Name: EVANSVILLE-VANDERBURG AIRPORT AUTHORITY

Wages: \$3,019,670

Proportionate Share:

0.0004237

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,668,022	\$1,400,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$195,739	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,109
Change of Assumptions	28,582	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,873	38,131
Total	\$260,194	\$58,240

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$210,450
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	(9,296)
Total	\$201,154

PERF Net Pension Liability - Unaudited

EVANSVILLE-VANDERBURG AIRPORT AUTHORITY - 905000

Net Pension Liability as of June 30, 2024	\$1,668,022
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,787
- Net Difference Between Projected and Actual Investment	(240,961)
- Change of Assumptions	28,582
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,412
Pension Expense/(Income)	201,154
Contributions	(327,916)
Total Activity in FY 2025	(267,942)
Net Pension Liability as of June 30, 2025	\$1,400,080

Supplemental Information

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

\$327,916

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$233,321
2027	56,435
2028	(26,300)
2029	(61,502)
2030	0
Thereafter	0
Total	\$201,954

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,474,228	\$1,400,080	\$509,242

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 906000

Submission Unit Name: MIDDLEBURY COMMUNITY SCHOOL CORPORATION

Wages: \$8,221,913

Proportionate Share: 0.0011537

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,566,300	\$3,812,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$532,981	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	54,754
Change of Assumptions	77,827	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,099	68,720
Total	\$707,907	\$123,474

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$573,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,355)
Total	\$545,682

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY SCHOOL CORPORATION - 906000

Net Pension Liability as of June 30, 2024	\$4,566,300
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,991
- Net Difference Between Projected and Actual Investment	(659,348)
- Change of Assumptions	77,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,910
Pension Expense/(Income)	545,682
Contributions	(913,059)
Total Activity in FY 2025	(753,997)
Net Pension Liability as of June 30, 2025	\$3,812,303

Supplemental Information

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

\$913,059

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$659,387
2027	163,750
2028	(71,239)
2029	(167,465)
2030	0
Thereafter	0
Total	\$584,433

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,737,117	\$3,812,303	\$1,386,624

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 907000

Submission Unit Name: MERRILLVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$16,833,046

Proportionate Share: 0.0023620

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,492,882	\$7,805,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,091,185	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	112,100
Change of Assumptions	159,336	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	682,621	43,900
Total	\$1,933,142	\$156,000

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,173,194
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	230,573
Total	\$1,403,767

PERF Net Pension Liability - Unaudited

MERRILLVILLE COMMUNITY SCHOOL CORPORATION - 907000

Net Pension Liability as of June 30, 2024	\$8,492,882
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	220,768
- Net Difference Between Projected and Actual Investment	(1,236,587)
- Change of Assumptions	159,336
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	632,673
Pension Expense/(Income)	1,403,767
Contributions	(1,867,812)
Total Activity in FY 2025	(687,855)
Net Pension Liability as of June 30, 2025	\$7,805,027

Supplemental Information

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

\$1,867,812

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,584,699
2027	517,833
2028	17,470
2029	(342,860)
2030	0
Thereafter	0
Total	\$1,777,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,793,074	\$7,805,027	\$2,838,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 908000
 Submission Unit Name: CARMEL-CLAY SCHOOLS

Wages: \$18,662,475 Proportionate Share: 0.0026187

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,818,760	\$8,653,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,209,774	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	124,283
Change of Assumptions	176,653	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,123	378,745
Total	\$1,461,550	\$503,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,300,696
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(172,826)
Total	\$1,127,870

PERF Net Pension Liability - Unaudited

CARMEL-CLAY SCHOOLS - 908000

Net Pension Liability as of June 30, 2024	\$10,818,760
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,983
- Net Difference Between Projected and Actual Investment	(1,556,724)
- Change of Assumptions	176,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,812
Pension Expense/(Income)	1,127,870
Contributions	(2,036,084)
Total Activity in FY 2025	(2,165,490)
Net Pension Liability as of June 30, 2025	\$8,653,270

Supplemental Information

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

\$2,036,084

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,362,362
2027	233,929
2028	(257,649)
2029	(380,120)
2030	0
Thereafter	0
Total	\$958,522

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,292,093	\$8,653,270	\$3,147,397

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 909000
 Submission Unit Name: TOWN OF HIGHLAND

Wages: \$4,051,079 Proportionate Share: 0.0005684

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,319,026	\$1,878,229

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262,587	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	26,976
Change of Assumptions	38,343	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,398	58,183
Total	\$328,328	\$85,159

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$282,322
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	(5,876)
Total	\$276,446

PERF Net Pension Liability - Unaudited

TOWN OF HIGHLAND - 909000

Net Pension Liability as of June 30, 2024	\$2,319,026
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,915
- Net Difference Between Projected and Actual Investment	(334,023)
- Change of Assumptions	38,343
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,900
Pension Expense/(Income)	276,446
Contributions	(452,378)
Total Activity in FY 2025	(440,797)
Net Pension Liability as of June 30, 2025	\$1,878,229

Supplemental Information

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

\$452,378

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$312,477
2027	60,924
2028	(47,726)
2029	(82,506)
2030	0
Thereafter	0
Total	\$243,169

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,319,214	\$1,878,229	\$683,156

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 910000

Submission Unit Name: PIGEON TOWNSHIP, VANDERBURGH COUNTY

Wages: \$227,891

Proportionate Share:

0.0000320

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$132,619	\$105,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,783	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,519
Change of Assumptions	2,159	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,686	24,645
Total	\$18,628	\$26,164

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,720)
Total	\$1,174

PERF Net Pension Liability - Unaudited

PIGEON TOWNSHIP, VANDERBURGH COUNTY - 910000

Net Pension Liability as of June 30, 2024	\$132,619
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,191
- Net Difference Between Projected and Actual Investment	(19,078)
- Change of Assumptions	2,159
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,200
Pension Expense/(Income)	1,174
Contributions	(25,524)
Total Activity in FY 2025	(26,878)
Net Pension Liability as of June 30, 2025	\$105,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,524

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,935
2027	(4,757)
2028	(3,068)
2029	(4,646)
2030	0
Thereafter	0
Total	(\$7,536)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$186,866	\$105,741	\$38,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 911000
 Submission Unit Name: BREMEN PUBLIC LIBRARY

Wages: \$248,653 Proportionate Share: 0.0000349

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$191,875	\$115,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,123	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,656
Change of Assumptions	2,354	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,297	29,377
Total	\$21,774	\$31,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,475)
Total	\$15,860

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC LIBRARY - 911000

Net Pension Liability as of June 30, 2024	\$191,875
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,542)
- Net Difference Between Projected and Actual Investment	(27,061)
- Change of Assumptions	2,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,313)
Pension Expense/(Income)	15,860
Contributions	(27,849)
Total Activity in FY 2025	(76,551)
Net Pension Liability as of June 30, 2025	\$115,324

Supplemental Information

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

\$27,849

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,909
2027	(4,724)
2028	(12,378)
2029	(5,066)
2030	0
Thereafter	0
Total	(\$9,259)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$203,801	\$115,324	\$41,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 912000
 Submission Unit Name: TOWN OF CLARKSVILLE

Wages: \$4,500,493 Proportionate Share: 0.0006315

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,598,776	\$2,086,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$291,737	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,971
Change of Assumptions	42,600	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,499	85,083
Total	\$358,836	\$115,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$313,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,541)
Total	\$280,122

PERF Net Pension Liability - Unaudited

TOWN OF CLARKSVILLE - 912000

Net Pension Liability as of June 30, 2024	\$2,598,776
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,394
- Net Difference Between Projected and Actual Investment	(374,058)
- Change of Assumptions	42,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,142
Pension Expense/(Income)	280,122
Contributions	(498,238)
Total Activity in FY 2025	(512,038)
Net Pension Liability as of June 30, 2025	\$2,086,738

Supplemental Information

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

\$498,238

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$331,616
2027	62,211
2028	(58,378)
2029	(91,667)
2030	0
Thereafter	0
Total	\$243,782

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,687,691	\$2,086,738	\$758,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 913000

Submission Unit Name: CLARKSVILLE SEWAGE DEPARTMENT

Wages: \$1,140,361

Proportionate Share: 0.0001600

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$634,880	\$528,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,916	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,594
Change of Assumptions	10,793	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,767	14,396
Total	\$98,476	\$21,990

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,471
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	1,372
Total	\$80,843

PERF Net Pension Liability - Unaudited

CLARKSVILLE SEWAGE DEPARTMENT - 913000

Net Pension Liability as of June 30, 2024	\$634,880
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,849
- Net Difference Between Projected and Actual Investment	(91,654)
- Change of Assumptions	10,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,715
Pension Expense/(Income)	80,843
Contributions	(127,720)
Total Activity in FY 2025	(106,174)
Net Pension Liability as of June 30, 2025	\$528,706

Supplemental Information

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

\$127,720

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$90,811
2027	18,816
2028	(9,914)
2029	(23,227)
2030	0
Thereafter	0
Total	\$76,486

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$934,332	\$528,706	\$192,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 914000

Submission Unit Name: CLINTON CENTRAL SCHOOL CORPORATION

Wages: \$1,947,079

Proportionate Share: 0.0002732

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,046,444	\$902,766

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,212	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,966
Change of Assumptions	18,430	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,246	15,577
Total	\$202,888	\$28,543

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,697
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	13,965
Total	\$149,662

PERF Net Pension Liability - Unaudited

CLINTON CENTRAL SCHOOL CORPORATION - 914000

Net Pension Liability as of June 30, 2024	\$1,046,444
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,964
- Net Difference Between Projected and Actual Investment	(151,519)
- Change of Assumptions	18,430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,858
Pension Expense/(Income)	149,662
Contributions	(218,073)
Total Activity in FY 2025	(143,678)
Net Pension Liability as of June 30, 2025	\$902,766

Supplemental Information

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

\$218,073

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$168,997
2027	54,740
2028	(9,736)
2029	(39,656)
2030	0
Thereafter	0
Total	\$174,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,595,372	\$902,766	\$328,357

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 915000
 Submission Unit Name: CRAWFORDSVILLE PUBLIC LIBRARY

Wages: \$597,871 Proportionate Share: 0.0000839

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$347,874	\$277,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,760	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,982
Change of Assumptions	5,660	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,608	9,253
Total	\$53,028	\$13,235

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	555
Total	\$42,228

PERF Net Pension Liability - Unaudited

CRAWFORDSVILLE PUBLIC LIBRARY - 915000

Net Pension Liability as of June 30, 2024	\$347,874
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,107
- Net Difference Between Projected and Actual Investment	(50,042)
- Change of Assumptions	5,660
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,626)
Pension Expense/(Income)	42,228
Contributions	(66,961)
Total Activity in FY 2025	(70,634)
Net Pension Liability as of June 30, 2025	\$277,240

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$66,961

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$48,145
2027	11,888
2028	(8,061)
2029	(12,179)
2030	0
Thereafter	0
Total	\$39,793

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$489,940	\$277,240	\$100,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 916000

Submission Unit Name: MADISON CONSOLIDATED SCHOOLS

Wages: \$8,291,801

Proportionate Share:

0.0011635

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,520,749	\$3,844,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$537,508	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	55,219
Change of Assumptions	78,488	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	309,788	0
Total	\$925,784	\$55,219

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$577,905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	203,210
Total	\$781,115

PERF Net Pension Liability - Unaudited

MADISON CONSOLIDATED SCHOOLS - 916000

Net Pension Liability as of June 30, 2024	\$4,520,749
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,186
- Net Difference Between Projected and Actual Investment	(653,782)
- Change of Assumptions	78,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,027)
Pension Expense/(Income)	781,115
Contributions	(906,043)
Total Activity in FY 2025	(676,063)
Net Pension Liability as of June 30, 2025	\$3,844,686

Supplemental Information

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

\$906,043

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$843,728
2027	255,131
2028	(59,406)
2029	(168,888)
2030	0
Thereafter	0
Total	\$870,565

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,794,345	\$3,844,686	\$1,398,402

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 917000

Submission Unit Name: NEW PRAIRIE UNITED SCHOOL CORPORATION

Wages: \$4,054,713

Proportionate Share: 0.0005689

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,473,412	\$1,879,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$262,818	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,000
Change of Assumptions	38,377	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,068	174,842
Total	\$330,263	\$201,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$282,570
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	(58,651)
Total	\$223,919

PERF Net Pension Liability - Unaudited

NEW PRAIRIE UNITED SCHOOL CORPORATION - 917000

Net Pension Liability as of June 30, 2024	\$2,473,412
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,323
- Net Difference Between Projected and Actual Investment	(354,488)
- Change of Assumptions	38,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,534)
Pension Expense/(Income)	223,919
Contributions	(454,128)
Total Activity in FY 2025	(593,531)
Net Pension Liability as of June 30, 2025	\$1,879,881

Supplemental Information

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

\$454,128

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$250,619
2027	36,949
2028	(76,569)
2029	(82,578)
2030	0
Thereafter	0
Total	\$128,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,322,134	\$1,879,881	\$683,757

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 918000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY

Wages: \$3,465,413

Proportionate Share:

0.0004863

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,053,384	\$1,606,937

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$224,658	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,080
Change of Assumptions	32,805	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,759	63,144
Total	\$266,222	\$86,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$241,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,164)
Total	\$194,379

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF WABASH COUNTY - 918000

Net Pension Liability as of June 30, 2024	\$2,053,384
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,211
- Net Difference Between Projected and Actual Investment	(294,955)
- Change of Assumptions	32,805
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,070)
Pension Expense/(Income)	194,379
Contributions	(366,817)
Total Activity in FY 2025	(446,447)
Net Pension Liability as of June 30, 2025	\$1,606,937

Supplemental Information

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

\$366,817

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$263,957
2027	45,775
2028	(59,143)
2029	(70,591)
2030	0
Thereafter	0
Total	\$179,998

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,839,785	\$1,606,937	\$584,480

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 919000
 Submission Unit Name: GREENE COUNTY

Wages: \$11,563,128 Proportionate Share: 0.0016225

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,479,405	\$5,361,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$749,555	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	77,003
Change of Assumptions	109,451	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,566	0
Total	\$1,016,572	\$77,003

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$805,888
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	106,955
Total	\$912,843

PERF Net Pension Liability - Unaudited

GREENE COUNTY - 919000

Net Pension Liability as of June 30, 2024	\$6,479,405
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,495
- Net Difference Between Projected and Actual Investment	(934,898)
- Change of Assumptions	109,451
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,133)
Pension Expense/(Income)	912,843
Contributions	(1,277,751)
Total Activity in FY 2025	(1,117,993)
Net Pension Liability as of June 30, 2025	\$5,361,412

Supplemental Information

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

\$1,277,751

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,034,403
2027	253,469
2028	(112,788)
2029	(235,515)
2030	0
Thereafter	0
Total	\$939,569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,474,709	\$5,361,412	\$1,950,071

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 921000
 Submission Unit Name: CITY OF TELL CITY

Wages: \$2,802,668 Proportionate Share: 0.0003933

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,531,774	\$1,299,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,695	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,666
Change of Assumptions	26,531	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,362	9,693
Total	\$247,588	\$28,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$195,350
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,887
Total	\$198,237

PERF Net Pension Liability - Unaudited

CITY OF TELL CITY - 921000

Net Pension Liability as of June 30, 2024	\$1,531,774
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,707
- Net Difference Between Projected and Actual Investment	(221,478)
- Change of Assumptions	26,531
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,390
Pension Expense/(Income)	198,237
Contributions	(305,535)
Total Activity in FY 2025	(232,148)
Net Pension Liability as of June 30, 2025	\$1,299,626

Supplemental Information

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

\$305,535

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$236,069
2027	61,207
2028	(20,956)
2029	(57,091)
2030	0
Thereafter	0
Total	\$219,229

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,296,705	\$1,299,626	\$472,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 924000

Submission Unit Name: PIPECREEK TOWNSHIP-MADISON CO

Wages: \$81,092

Proportionate Share:

0.0000114

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$46,759	\$37,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,267	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	541
Change of Assumptions	769	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	555	990
Total	\$6,591	\$1,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,662
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	(614)
Total	\$5,048

PERF Net Pension Liability - Unaudited

PIPECREEK TOWNSHIP-MADISON CO - 924000

Net Pension Liability as of June 30, 2024	\$46,759
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	475
- Net Difference Between Projected and Actual Investment	(6,732)
- Change of Assumptions	769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	433
Pension Expense/(Income)	5,048
Contributions	(9,082)
Total Activity in FY 2025	(9,089)
Net Pension Liability as of June 30, 2025	\$37,670

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,082

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,357
2027	1,361
2028	(1,003)
2029	(1,655)
2030	0
Thereafter	0
Total	\$5,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$66,571	\$37,670	\$13,702

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 925000
 Submission Unit Name: CITY OF TERRE HAUTE

Wages: \$14,413,366 Proportionate Share: 0.0020224

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,020,854	\$6,682,847

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$934,298	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	95,982
Change of Assumptions	136,428	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152,197	141,142
Total	\$1,222,923	\$237,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,004,516
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,619)
Total	\$968,897

PERF Net Pension Liability - Unaudited

CITY OF TERRE HAUTE - 925000

Net Pension Liability as of June 30, 2024	\$8,020,854
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112,258
- Net Difference Between Projected and Actual Investment	(1,157,970)
- Change of Assumptions	136,428
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	190,828
Pension Expense/(Income)	968,897
Contributions	(1,588,448)
Total Activity in FY 2025	(1,338,007)
Net Pension Liability as of June 30, 2025	\$6,682,847

Supplemental Information

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

\$1,588,448

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,149,783
2027	260,602
2028	(131,024)
2029	(293,562)
2030	0
Thereafter	0
Total	\$985,799

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,809,955	\$6,682,847	\$2,430,708

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 926000
 Submission Unit Name: TIPPECANOE COUNTY PUBLIC LIBRARY

Wages: \$2,359,677 Proportionate Share: 0.0003311

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,378,194	\$1,094,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$152,960	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,714
Change of Assumptions	22,335	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,272	31,596
Total	\$182,567	\$47,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$164,456
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,527)
Total	\$152,929

PERF Net Pension Liability - Unaudited

TIPPECANOE COUNTY PUBLIC LIBRARY - 926000

Net Pension Liability as of June 30, 2024	\$1,378,194
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,712
- Net Difference Between Projected and Actual Investment	(198,192)
- Change of Assumptions	22,335
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,036)
Pension Expense/(Income)	152,929
Contributions	(247,850)
Total Activity in FY 2025	(284,102)
Net Pension Liability as of June 30, 2025	\$1,094,092

Supplemental Information

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

\$247,850

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$185,442
2027	34,820
2028	(36,944)
2029	(48,061)
2030	0
Thereafter	0
Total	\$135,257

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,933,483	\$1,094,092	\$397,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 927000

Submission Unit Name: WESTERN SCHOOL CORPORATION

Wages: \$4,841,464

Proportionate Share:

0.0006793

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,772,108	\$2,244,689

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$313,820	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,239
Change of Assumptions	45,824	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,949	29,799
Total	\$447,593	\$62,038

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,702)
Total	\$335,703

PERF Net Pension Liability - Unaudited

WESTERN SCHOOL CORPORATION - 927000

Net Pension Liability as of June 30, 2024	\$2,772,108
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,713
- Net Difference Between Projected and Actual Investment	(399,276)
- Change of Assumptions	45,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,164)
Pension Expense/(Income)	335,703
Contributions	(531,219)
Total Activity in FY 2025	(527,419)
Net Pension Liability as of June 30, 2025	\$2,244,689

Supplemental Information

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

\$531,219

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$430,604
2027	113,063
2028	(59,508)
2029	(98,604)
2030	0
Thereafter	0
Total	\$385,555

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,966,823	\$2,244,689	\$816,446

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 928000
 Submission Unit Name: CASS COUNTY

Wages: \$11,969,214 Proportionate Share: 0.0016795

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,549,947	\$5,549,764

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$775,887	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	79,709
Change of Assumptions	113,296	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	279,927	0
Total	\$1,169,110	\$79,709

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$834,200
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	275,972
Total	\$1,110,172

PERF Net Pension Liability - Unaudited

CASS COUNTY - 928000

Net Pension Liability as of June 30, 2024	\$6,549,947
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	104,597
- Net Difference Between Projected and Actual Investment	(946,944)
- Change of Assumptions	113,296
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,252)
Pension Expense/(Income)	1,110,172
Contributions	(1,330,052)
Total Activity in FY 2025	(1,000,183)
Net Pension Liability as of June 30, 2025	\$5,549,764

Supplemental Information

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

\$1,330,052

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,139,735
2027	278,308
2028	(84,852)
2029	(243,790)
2030	0
Thereafter	0
Total	\$1,089,401

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,807,565	\$5,549,764	\$2,018,579

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 928001

Submission Unit Name: CASS COUNTY -EEL TOWNSHIP

Wages: \$78,801

Proportionate Share:

0.0000111

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$46,759	\$36,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,128	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	527
Change of Assumptions	749	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	525	2,083
Total	\$6,402	\$2,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,513
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	(899)
Total	\$4,614

PERF Net Pension Liability - Unaudited

CASS COUNTY -EEL TOWNSHIP - 928001

Net Pension Liability as of June 30, 2024	\$46,759
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	336
- Net Difference Between Projected and Actual Investment	(6,718)
- Change of Assumptions	749
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(235)
Pension Expense/(Income)	4,614
Contributions	(8,826)
Total Activity in FY 2025	(10,080)
Net Pension Liability as of June 30, 2025	\$36,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,826

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,626
2027	991
2028	(1,214)
2029	(1,611)
2030	0
Thereafter	0
Total	\$3,792

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,819	\$36,679	\$13,341

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 928002
 Submission Unit Name: CASS COUNTY SOLID WASTE DISTRICT

Wages: \$49,730 Proportionate Share: 0.0000070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$28,620	\$23,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,234	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	332
Change of Assumptions	472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	357	996
Total	\$4,063	\$1,328

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(648)
Total	\$2,829

PERF Net Pension Liability - Unaudited

CASS COUNTY SOLID WASTE DISTRICT - 928002

Net Pension Liability as of June 30, 2024	\$28,620
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	301
- Net Difference Between Projected and Actual Investment	(4,121)
- Change of Assumptions	472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	600
Pension Expense/(Income)	2,829
Contributions	(5,570)
Total Activity in FY 2025	(5,489)
Net Pension Liability as of June 30, 2025	\$23,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,570

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,714
2027	636
2028	(599)
2029	(1,016)
2030	0
Thereafter	0
Total	\$2,735

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,877	\$23,131	\$8,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 929000

Submission Unit Name: WAWASEE COMMUNITY SCHOOL CORPORATION

Wages: \$6,086,480

Proportionate Share: 0.0008540

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,710,522	\$2,821,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$394,527	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,531
Change of Assumptions	57,609	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,898	238,033
Total	\$501,034	\$278,564

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$424,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,807)
Total	\$395,371

PERF Net Pension Liability - Unaudited

WAWASEE COMMUNITY SCHOOL CORPORATION - 929000

Net Pension Liability as of June 30, 2024	\$3,710,522
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,244
- Net Difference Between Projected and Actual Investment	(531,817)
- Change of Assumptions	57,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(146,807)
Pension Expense/(Income)	395,371
Contributions	(677,152)
Total Activity in FY 2025	(888,552)
Net Pension Liability as of June 30, 2025	\$2,821,970

Supplemental Information

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

\$677,152

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$428,553
2027	33,497
2028	(115,616)
2029	(123,964)
2030	0
Thereafter	0
Total	\$222,470

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,986,996	\$2,821,970	\$1,026,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 930000

Submission Unit Name: MICHIANA AREA COUNCIL OF GOVERNMENTS

Wages: \$1,340,980

Proportionate Share: 0.0001882

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$774,755	\$621,891

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,944	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,932
Change of Assumptions	12,696	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,323	15,591
Total	\$108,963	\$24,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,478
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	9,182
Total	\$102,660

PERF Net Pension Liability - Unaudited

MICHIANA AREA COUNCIL OF GOVERNMENTS - 930000

Net Pension Liability as of June 30, 2024	\$774,755
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,541
- Net Difference Between Projected and Actual Investment	(111,512)
- Change of Assumptions	12,696
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,324)
Pension Expense/(Income)	102,660
Contributions	(148,925)
Total Activity in FY 2025	(152,864)
Net Pension Liability as of June 30, 2025	\$621,891

Supplemental Information

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

\$148,925

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$108,864
2027	20,234
2028	(17,340)
2029	(27,318)
2030	0
Thereafter	0
Total	\$84,440

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,099,008	\$621,891	\$226,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 932000

Submission Unit Name: RANDOLPH SOUTHERN SCHOOL CORPORATION

Wages: \$1,182,231

Proportionate Share:

0.0001659

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$719,128	\$548,202

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,642	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,874
Change of Assumptions	11,191	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,649	28,913
Total	\$121,482	\$36,787

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,402
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,222
Total	\$101,624

PERF Net Pension Liability - Unaudited

RANDOLPH SOUTHERN SCHOOL CORPORATION - 932000

Net Pension Liability as of June 30, 2024	\$719,128
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,940
- Net Difference Between Projected and Actual Investment	(103,089)
- Change of Assumptions	11,191
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,370)
Pension Expense/(Income)	101,624
Contributions	(132,222)
Total Activity in FY 2025	(170,926)
Net Pension Liability as of June 30, 2025	\$548,202

Supplemental Information

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

\$132,222

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$110,530
2027	20,214
2028	(21,967)
2029	(24,082)
2030	0
Thereafter	0
Total	\$84,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$968,785	\$548,202	\$199,394

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 933000
 Submission Unit Name: TOWN OF CENTERVILLE

Wages: \$1,068,896 Proportionate Share: 0.0001500

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$607,066	\$495,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,296	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,119
Change of Assumptions	10,119	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,807	5,047
Total	\$101,222	\$12,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,969
Total	\$81,473

PERF Net Pension Liability - Unaudited

TOWN OF CENTERVILLE - 933000

Net Pension Liability as of June 30, 2024	\$607,066
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,079
- Net Difference Between Projected and Actual Investment	(87,497)
- Change of Assumptions	10,119
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,862)
Pension Expense/(Income)	81,473
Contributions	(119,716)
Total Activity in FY 2025	(111,404)
Net Pension Liability as of June 30, 2025	\$495,662

Supplemental Information

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

\$119,716

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$95,589
2027	26,808
2028	(11,568)
2029	(21,773)
2030	0
Thereafter	0
Total	\$89,056

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$875,936	\$495,662	\$180,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 934000

Submission Unit Name: DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT

Wages: \$7,814,216

Proportionate Share:

0.0010965

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,378,053	\$3,623,290

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$506,556	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	52,040
Change of Assumptions	73,968	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,722	102,082
Total	\$653,246	\$154,122

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$544,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,965)
Total	\$510,661

PERF Net Pension Liability - Unaudited

DEKALB COUNTY CENTRAL UNITED SCHOOL DISTRICT - 934000

Net Pension Liability as of June 30, 2024	\$4,378,053
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,859
- Net Difference Between Projected and Actual Investment	(631,709)
- Change of Assumptions	73,968
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	104,479
Pension Expense/(Income)	510,661
Contributions	(870,021)
Total Activity in FY 2025	(754,763)
Net Pension Liability as of June 30, 2025	\$3,623,290

Supplemental Information

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

\$870,021

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$594,869
2027	137,867
2028	(74,448)
2029	(159,164)
2030	0
Thereafter	0
Total	\$499,124

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,403,093	\$3,623,290	\$1,317,875

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 935000

Submission Unit Name: DELAWARE COMMUNITY SCHOOL CORPORATION

Wages: \$4,738,109

Proportionate Share: 0.0006648

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,739,860	\$2,196,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307,121	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,551
Change of Assumptions	44,846	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,535	87,086
Total	\$381,502	\$118,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$330,203
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	(823)
Total	\$329,380

PERF Net Pension Liability - Unaudited

DELAWARE COMMUNITY SCHOOL CORPORATION - 935000

Net Pension Liability as of June 30, 2024	\$2,739,860
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	26,319
- Net Difference Between Projected and Actual Investment	(394,318)
- Change of Assumptions	44,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,136)
Pension Expense/(Income)	329,380
Contributions	(527,176)
Total Activity in FY 2025	(543,085)
Net Pension Liability as of June 30, 2025	\$2,196,775

Supplemental Information

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

\$527,176

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$348,806
2027	72,123
2028	(61,564)
2029	(96,500)
2030	0
Thereafter	0
Total	\$262,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,882,149	\$2,196,775	\$799,018

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 939000

Submission Unit Name: POSEY COUNTY

Wages: \$7,315,856

Proportionate Share: 0.0010265

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,114,426	\$3,391,981

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$474,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,717
Change of Assumptions	69,246	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,275	3,399
Total	\$659,738	\$52,116

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$509,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,780
Total	\$538,638

PERF Net Pension Liability - Unaudited

POSEY COUNTY - 939000

Net Pension Liability as of June 30, 2024	\$4,114,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,538
- Net Difference Between Projected and Actual Investment	(593,481)
- Change of Assumptions	69,246
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,687
Pension Expense/(Income)	538,638
Contributions	(814,073)
Total Activity in FY 2025	(722,445)
Net Pension Liability as of June 30, 2025	\$3,391,981

Supplemental Information

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

\$814,073

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$657,449
2027	172,007
2028	(72,831)
2029	(149,003)
2030	0
Thereafter	0
Total	\$607,622

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,994,323	\$3,391,981	\$1,233,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 939001
 Submission Unit Name: POSEY COUNTY-HIGHWAY DEPARTMENT

Wages: \$2,015,791 Proportionate Share: 0.0002829

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,067,002	\$934,819

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,693	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,426
Change of Assumptions	19,084	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,266	27,504
Total	\$211,043	\$40,930

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	409
Total	\$140,924

PERF Net Pension Liability - Unaudited

POSEY COUNTY-HIGHWAY DEPARTMENT - 939001

Net Pension Liability as of June 30, 2024	\$1,067,002
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,338
- Net Difference Between Projected and Actual Investment	(154,701)
- Change of Assumptions	19,084
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,348
Pension Expense/(Income)	140,924
Contributions	(195,176)
Total Activity in FY 2025	(132,183)
Net Pension Liability as of June 30, 2025	\$934,819

Supplemental Information

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

\$195,176

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$176,230
2027	49,513
2028	(14,566)
2029	(41,064)
2030	0
Thereafter	0
Total	\$170,113

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,652,016	\$934,819	\$340,015

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 940000
 Submission Unit Name: SOUTH KNOX SCHOOL CORP

Wages: \$1,501,419 Proportionate Share: 0.0002107

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$882,383	\$696,240

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,338	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,000
Change of Assumptions	14,213	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,510	21,251
Total	\$122,061	\$31,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$104,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,877)
Total	\$98,777

PERF Net Pension Liability - Unaudited

SOUTH KNOX SCHOOL CORP - 940000

Net Pension Liability as of June 30, 2024	\$882,383
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,905
- Net Difference Between Projected and Actual Investment	(126,830)
- Change of Assumptions	14,213
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,250)
Pension Expense/(Income)	98,777
Contributions	(167,958)
Total Activity in FY 2025	(186,143)
Net Pension Liability as of June 30, 2025	\$696,240

Supplemental Information

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

\$167,958

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$120,199
2027	23,169
2028	(21,973)
2029	(30,585)
2030	0
Thereafter	0
Total	\$90,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,230,398	\$696,240	\$253,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 942000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY

Wages: \$1,164,487 Proportionate Share: 0.0001634

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$650,198	\$539,941

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,755
Change of Assumptions	11,023	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,915	5,667
Total	\$99,425	\$13,422

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,160
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,139)
Total	\$79,021

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE TOWNSHIP PUBLIC LIBRARY - 942000

Net Pension Liability as of June 30, 2024	\$650,198
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,850
- Net Difference Between Projected and Actual Investment	(93,843)
- Change of Assumptions	11,023
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,114
Pension Expense/(Income)	79,021
Contributions	(130,422)
Total Activity in FY 2025	(110,257)
Net Pension Liability as of June 30, 2025	\$539,941

Supplemental Information

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

\$130,422

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$96,744
2027	23,453
2028	(10,476)
2029	(23,718)
2030	0
Thereafter	0
Total	\$86,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$954,186	\$539,941	\$196,389

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 946000
 Submission Unit Name: CITY OF ANGOLA HOUSING AUTHORITY

Wages: \$204,127 Proportionate Share: 0.0000286

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$126,976	\$94,506

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,212	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,357
Change of Assumptions	1,929	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,264	6,708
Total	\$21,405	\$8,065

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,205
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	(1,487)
Total	\$12,718

PERF Net Pension Liability - Unaudited

CITY OF ANGOLA HOUSING AUTHORITY - 946000

Net Pension Liability as of June 30, 2024	\$126,976
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	199
- Net Difference Between Projected and Actual Investment	(18,169)
- Change of Assumptions	1,929
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,284)
Pension Expense/(Income)	12,718
Contributions	(22,863)
Total Activity in FY 2025	(32,470)
Net Pension Liability as of June 30, 2025	\$94,506

Supplemental Information

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

\$22,863

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,384
2027	3,452
2028	(4,344)
2029	(4,152)
2030	0
Thereafter	0
Total	\$13,340

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,012	\$94,506	\$34,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 947000
 Submission Unit Name: HENDRICKS COUNTY

Wages: \$27,521,854 Proportionate Share: 0.0038618

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$15,079,511	\$12,760,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,784,055	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	183,280
Change of Assumptions	260,510	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	568,787	0
Total	\$2,613,352	\$183,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,918,138
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	347,294
Total	\$2,265,432

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY - 947000

Net Pension Liability as of June 30, 2024	\$15,079,511
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238,589
- Net Difference Between Projected and Actual Investment	(2,179,859)
- Change of Assumptions	260,510
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,656
Pension Expense/(Income)	2,265,432
Contributions	(3,052,852)
Total Activity in FY 2025	(2,318,524)
Net Pension Liability as of June 30, 2025	\$12,760,987

Supplemental Information

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

\$3,052,852

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,526,654
2027	664,028
2028	(200,046)
2029	(560,564)
2030	0
Thereafter	0
Total	\$2,430,072

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,551,268	\$12,760,987	\$4,641,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 947002

Submission Unit Name: HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$182,264

Proportionate Share:

0.0000256

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$104,403	\$84,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,827	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,215
Change of Assumptions	1,727	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,273	2,690
Total	\$14,827	\$3,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,715
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,850)
Total	\$9,865

PERF Net Pension Liability - Unaudited

HENDRICKS COUNTY SOLID WASTE MANAGEMENT DISTRICT - 947002

Net Pension Liability as of June 30, 2024	\$104,403
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,127
- Net Difference Between Projected and Actual Investment	(15,038)
- Change of Assumptions	1,727
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,923
Pension Expense/(Income)	9,865
Contributions	(20,414)
Total Activity in FY 2025	(19,810)
Net Pension Liability as of June 30, 2025	\$84,593

Supplemental Information

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

\$20,414

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,701
2027	3,069
2028	(2,133)
2029	(3,715)
2030	0
Thereafter	0
Total	\$10,922

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$149,493	\$84,593	\$30,768

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 948000
 Submission Unit Name: HAMILTON COUNTY

Wages: \$68,146,171 Proportionate Share: 0.0095621

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$36,896,813	\$31,597,140

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,417,452	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	453,814
Change of Assumptions	645,042	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,745,568	33,135
Total	\$6,808,062	\$486,949

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,749,449
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	455,457
Total	\$5,204,906

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY - 948000

Net Pension Liability as of June 30, 2024	\$36,896,813
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	635,978
- Net Difference Between Projected and Actual Investment	(5,339,078)
- Change of Assumptions	645,042
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,029,011
Pension Expense/(Income)	5,204,906
Contributions	(7,475,532)
Total Activity in FY 2025	(5,299,673)
Net Pension Liability as of June 30, 2025	\$31,597,140

Supplemental Information

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

\$7,475,532

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,317,353
2027	1,823,584
2028	(431,829)
2029	(1,387,995)
2030	0
Thereafter	0
Total	\$6,321,113

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,838,593	\$31,597,140	\$11,492,619

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 949000
 Submission Unit Name: NOBLE COUNTY

Wages: \$11,335,278 Proportionate Share: 0.0015905

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,378,630	\$5,255,671

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$734,771	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	75,485
Change of Assumptions	107,292	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,743	52,638
Total	\$924,806	\$128,123

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$789,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,071
Total	\$806,065

PERF Net Pension Liability - Unaudited

NOBLE COUNTY - 949000

Net Pension Liability as of June 30, 2024	\$6,378,630
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,039
- Net Difference Between Projected and Actual Investment	(920,037)
- Change of Assumptions	107,292
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,442
Pension Expense/(Income)	806,065
Contributions	(1,259,760)
Total Activity in FY 2025	(1,122,959)
Net Pension Liability as of June 30, 2025	\$5,255,671

Supplemental Information

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

\$1,259,760

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$917,887
2027	223,596
2028	(113,928)
2029	(230,872)
2030	0
Thereafter	0
Total	\$796,683

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,287,843	\$5,255,671	\$1,911,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 950000

Submission Unit Name: WARRICK COUNTY SCHOOL CORPORATION

Wages: \$11,946,471

Proportionate Share:

0.0016763

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,749,481	\$5,539,190

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$774,409	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	79,557
Change of Assumptions	113,080	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,882	14,975
Total	\$988,371	\$94,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$832,610
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	70,458
Total	\$903,068

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SCHOOL CORPORATION - 950000

Net Pension Liability as of June 30, 2024	\$6,749,481
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	82,669
- Net Difference Between Projected and Actual Investment	(973,211)
- Change of Assumptions	113,080
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,882)
Pension Expense/(Income)	903,068
Contributions	(1,327,015)
Total Activity in FY 2025	(1,210,291)
Net Pension Liability as of June 30, 2025	\$5,539,190

Supplemental Information

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

\$1,327,015

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,017,319
2027	245,214
2028	(125,369)
2029	(243,325)
2030	0
Thereafter	0
Total	\$893,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,788,878	\$5,539,190	\$2,014,733

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 951000

Submission Unit Name: VINCENNES COMMUNITY SCHOOL CORP

Wages: \$2,291,352

Proportionate Share: 0.0003215

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,212,923	\$1,062,369

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,525	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,258
Change of Assumptions	21,688	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,472	0
Total	\$252,685	\$15,258

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,688
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	42,492
Total	\$202,180

PERF Net Pension Liability - Unaudited

VINCENNES COMMUNITY SCHOOL CORP - 951000

Net Pension Liability as of June 30, 2024	\$1,212,923
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,215
- Net Difference Between Projected and Actual Investment	(175,853)
- Change of Assumptions	21,688
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,528
Pension Expense/(Income)	202,180
Contributions	(251,312)
Total Activity in FY 2025	(150,554)
Net Pension Liability as of June 30, 2025	\$1,062,369

Supplemental Information

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

\$251,312

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$224,201
2027	69,135
2028	(9,241)
2029	(46,668)
2030	0
Thereafter	0
Total	\$237,427

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,877,423	\$1,062,369	\$386,409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 952000
 Submission Unit Name: CITY OF HUNTINGTON

Wages: \$3,797,359 Proportionate Share: 0.0005328

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,099,337	\$1,760,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$246,140	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	25,287
Change of Assumptions	35,942	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,146	1,924
Total	\$339,228	\$27,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$264,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,621
Total	\$290,260

PERF Net Pension Liability - Unaudited

CITY OF HUNTINGTON - 952000

Net Pension Liability as of June 30, 2024	\$2,099,337
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,984
- Net Difference Between Projected and Actual Investment	(303,246)
- Change of Assumptions	35,942
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,564
Pension Expense/(Income)	290,260
Contributions	(418,249)
Total Activity in FY 2025	(338,745)
Net Pension Liability as of June 30, 2025	\$1,760,592

Supplemental Information

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

\$418,249

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$339,596
2027	81,704
2028	(31,943)
2029	(77,340)
2030	0
Thereafter	0
Total	\$312,017

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,111,325	\$1,760,592	\$640,368

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 953000

Submission Unit Name: UNION-NORTH UNITED SCHOOL CORPORATION

Wages: \$1,748,837

Proportionate Share:

0.0002454

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,106,102	\$810,903

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,369	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,647
Change of Assumptions	16,554	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,668	85,247
Total	\$142,591	\$96,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,889
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	(22,788)
Total	\$99,101

PERF Net Pension Liability - Unaudited

UNION-NORTH UNITED SCHOOL CORPORATION - 953000

Net Pension Liability as of June 30, 2024	\$1,106,102
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7
- Net Difference Between Projected and Actual Investment	(158,099)
- Change of Assumptions	16,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,897)
Pension Expense/(Income)	99,101
Contributions	(195,865)
Total Activity in FY 2025	(295,199)
Net Pension Liability as of June 30, 2025	\$810,903

Supplemental Information

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

\$195,865

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,904
2027	8,945
2028	(40,530)
2029	(35,622)
2030	0
Thereafter	0
Total	\$45,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,433,032	\$810,903	\$294,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 954000
 Submission Unit Name: PERRY TWP, VANDERBURGH COUNTY

Wages: \$144,999 Proportionate Share: 0.0000203

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$80,217	\$67,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,378	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	963
Change of Assumptions	1,369	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,425	566
Total	\$13,172	\$1,529

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,352
Total	\$11,435

PERF Net Pension Liability - Unaudited

PERRY TWP, VANDERBURGH COUNTY - 954000

Net Pension Liability as of June 30, 2024	\$80,217
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,157
- Net Difference Between Projected and Actual Investment	(11,584)
- Change of Assumptions	1,369
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	726
Pension Expense/(Income)	11,435
Contributions	(16,240)
Total Activity in FY 2025	(13,137)
Net Pension Liability as of June 30, 2025	\$67,080

Supplemental Information

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

\$16,240

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,817
2027	2,959
2028	(1,187)
2029	(2,946)
2030	0
Thereafter	0
Total	\$11,643

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$118,543	\$67,080	\$24,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 955000

Submission Unit Name: WHITE COUNTY

Wages: \$8,607,874

Proportionate Share:

0.0012078

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,900,468	\$3,991,072

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$557,973	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57,322
Change of Assumptions	81,476	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,083	29,635
Total	\$700,532	\$86,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$599,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,940
Total	\$607,848

PERF Net Pension Liability - Unaudited

WHITE COUNTY - 955000

Net Pension Liability as of June 30, 2024	\$4,900,468
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,735
- Net Difference Between Projected and Actual Investment	(706,161)
- Change of Assumptions	81,476
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,400
Pension Expense/(Income)	607,848
Contributions	(954,694)
Total Activity in FY 2025	(909,396)
Net Pension Liability as of June 30, 2025	\$3,991,072

Supplemental Information

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

\$954,694

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$720,053
2027	166,681
2028	(97,838)
2029	(175,321)
2030	0
Thereafter	0
Total	\$613,575

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,053,038	\$3,991,072	\$1,451,646

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 955001

Submission Unit Name: KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION

Wages: \$215,008

Proportionate Share: 0.0000302

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$135,038	\$99,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,952	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,433
Change of Assumptions	2,037	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,691	7,633
Total	\$19,680	\$9,066

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,000
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	(95)
Total	\$14,905

PERF Net Pension Liability - Unaudited

KANKAKEE-IROQUOIS-REGIONAL PLANNING COMMISSION - 955001

Net Pension Liability as of June 30, 2024	\$135,038
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	112
- Net Difference Between Projected and Actual Investment	(19,312)
- Change of Assumptions	2,037
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,906)
Pension Expense/(Income)	14,905
Contributions	(24,081)
Total Activity in FY 2025	(35,245)
Net Pension Liability as of June 30, 2025	\$99,793

Supplemental Information

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

\$24,081

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$17,321
2027	2,463
2028	(4,786)
2029	(4,384)
2030	0
Thereafter	0
Total	\$10,614

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$176,355	\$99,793	\$36,297

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 955002

Submission Unit Name: TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY

Wages: \$901,664

Proportionate Share:

0.0001265

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$515,160	\$418,008

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,440	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,004
Change of Assumptions	8,533	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,922	10,760
Total	\$70,895	\$16,764

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,832
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	(5,877)
Total	\$56,955

PERF Net Pension Liability - Unaudited

TWIN LAKES REGIONAL SEWER DIS- WHITE COUNTY - 955002

Net Pension Liability as of June 30, 2024	\$515,160
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,642
- Net Difference Between Projected and Actual Investment	(74,213)
- Change of Assumptions	8,533
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,682)
Pension Expense/(Income)	56,955
Contributions	(89,387)
Total Activity in FY 2025	(97,152)
Net Pension Liability as of June 30, 2025	\$418,008

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,387

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$71,142
2027	14,613
2028	(13,261)
2029	(18,363)
2030	0
Thereafter	0
Total	\$54,131

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$738,706	\$418,008	\$152,039

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 956000

Submission Unit Name: BAUGO COMMUNITY SCHOOLS

Wages: \$3,149,395

Proportionate Share: 0.0004419

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,840,548	\$1,460,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$204,147	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,972
Change of Assumptions	29,810	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,982	34,002
Total	\$275,939	\$54,974

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$219,490
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	20,568
Total	\$240,058

PERF Net Pension Liability - Unaudited

BAUGO COMMUNITY SCHOOLS - 956000

Net Pension Liability as of June 30, 2024	\$1,840,548
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,513
- Net Difference Between Projected and Actual Investment	(264,667)
- Change of Assumptions	29,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,425)
Pension Expense/(Income)	240,058
Contributions	(347,616)
Total Activity in FY 2025	(380,327)
Net Pension Liability as of June 30, 2025	\$1,460,221

Supplemental Information

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

\$347,616

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$276,068
2027	54,361
2028	(45,320)
2029	(64,144)
2030	0
Thereafter	0
Total	\$220,965

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,580,508	\$1,460,221	\$531,116

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 959000
 Submission Unit Name: CITY OF ROCHESTER

Wages: \$2,019,105 Proportionate Share: 0.0002833

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,031,126	\$936,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$130,878	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,445
Change of Assumptions	19,111	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,021	16,166
Total	\$217,010	\$29,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$140,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,261
Total	\$171,975

PERF Net Pension Liability - Unaudited

CITY OF ROCHESTER - 959000

Net Pension Liability as of June 30, 2024	\$1,031,126
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,200
- Net Difference Between Projected and Actual Investment	(149,970)
- Change of Assumptions	19,111
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,478
Pension Expense/(Income)	171,975
Contributions	(217,779)
Total Activity in FY 2025	(94,985)
Net Pension Liability as of June 30, 2025	\$936,141

Supplemental Information

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

\$217,779

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$178,665
2027	51,711
2028	(1,855)
2029	(41,122)
2030	0
Thereafter	0
Total	\$187,399

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,654,351	\$936,141	\$340,496

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 960000
 Submission Unit Name: JACKSON COUNTY

Wages: \$16,532,602 Proportionate Share: 0.0023198

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,270,284	\$7,665,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,071,690	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	110,097
Change of Assumptions	156,490	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,246,709	360,204
Total	\$2,474,889	\$470,301

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,152,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	355,030
Total	\$1,507,264

PERF Net Pension Liability - Unaudited

JACKSON COUNTY - 960000

Net Pension Liability as of June 30, 2024	\$7,270,284
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	326,574
- Net Difference Between Projected and Actual Investment	(1,072,707)
- Change of Assumptions	156,490
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	863,277
Pension Expense/(Income)	1,507,264
Contributions	(1,385,602)
Total Activity in FY 2025	395,296
Net Pension Liability as of June 30, 2025	\$7,665,580

Supplemental Information

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

\$1,385,602

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,662,416
2027	569,125
2028	109,779
2029	(336,732)
2030	0
Thereafter	0
Total	\$2,004,588

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,546,644	\$7,665,580	\$2,788,151

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 961000
 Submission Unit Name: PERRY COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,129,972	\$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	328,843	1,238,297
Total	\$328,843	\$1,238,297

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	(342,347)
Total	(\$342,347)

PERF Net Pension Liability - Unaudited

PERRY COUNTY - 961000

Net Pension Liability as of June 30, 2024	\$2,129,972
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(218,296)
- Net Difference Between Projected and Actual Investment	(282,016)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(864,948)
Pension Expense/(Income)	(342,347)
Contributions	(422,365)
Total Activity in FY 2025	(2,129,972)
Net Pension Liability as of June 30, 2025	\$0

Supplemental Information

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

\$422,365

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(310,333)
2027	(297,298)
2028	(301,823)
2029	0
2030	0
Thereafter	0
Total	(909,454)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 961001

Submission Unit Name: PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$26,470

Proportionate Share:

0.0000037

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$42,325	\$12,226

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,709	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	176
Change of Assumptions	250	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	195	23,829
Total	\$2,154	\$24,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,838
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,808)
Total	(\$11,970)

PERF Net Pension Liability - Unaudited

PERRY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 961001

Net Pension Liability as of June 30, 2024	\$42,325
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,629)
- Net Difference Between Projected and Actual Investment	(5,780)
- Change of Assumptions	250
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,005)
Pension Expense/(Income)	(11,970)
Contributions	(2,965)
Total Activity in FY 2025	(30,099)
Net Pension Liability as of June 30, 2025	\$12,226

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,965

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$8,270)
2027	(7,529)
2028	(5,515)
2029	(537)
2030	0
Thereafter	0
Total	(\$21,851)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,606	\$12,226	\$4,447

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 964000
 Submission Unit Name: ELWOOD COMMUNITY SCHOOL CORP

Wages: \$3,693,213 Proportionate Share: 0.0005182

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,990,500	\$1,712,347

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,395	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,594
Change of Assumptions	34,957	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,772	17,206
Total	\$381,124	\$41,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$257,387
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	78,194
Total	\$335,581

PERF Net Pension Liability - Unaudited

ELWOOD COMMUNITY SCHOOL CORP - 964000

Net Pension Liability as of June 30, 2024	\$1,990,500
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,393
- Net Difference Between Projected and Actual Investment	(288,143)
- Change of Assumptions	34,957
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,457
Pension Expense/(Income)	335,581
Contributions	(413,398)
Total Activity in FY 2025	(278,153)
Net Pension Liability as of June 30, 2025	\$1,712,347

Supplemental Information

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

\$413,398

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$349,383
2027	84,765
2028	(19,603)
2029	(75,221)
2030	0
Thereafter	0
Total	\$339,324

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,026,067	\$1,712,347	\$622,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 965000
 Submission Unit Name: LAKELAND SCHOOL CORP

Wages: \$3,782,582 Proportionate Share: 0.0005308

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,214,623	\$1,753,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$245,216	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	25,192
Change of Assumptions	35,807	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,857	64,067
Total	\$318,880	\$89,259

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$263,646
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,421
Total	\$279,067

PERF Net Pension Liability - Unaudited

LAKELAND SCHOOL CORP - 965000

Net Pension Liability as of June 30, 2024	\$2,214,623
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,244
- Net Difference Between Projected and Actual Investment	(318,416)
- Change of Assumptions	35,807
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(51,694)
Pension Expense/(Income)	279,067
Contributions	(423,648)
Total Activity in FY 2025	(460,640)
Net Pension Liability as of June 30, 2025	\$1,753,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$423,648

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$294,684
2027	65,629
2028	(53,642)
2029	(77,050)
2030	0
Thereafter	0
Total	\$229,621

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,099,646	\$1,753,983	\$637,965

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 966000
 Submission Unit Name: JEFFERSONVILLE TOWNSHIP, CLARK COUNTY

Wages: \$192,727 Proportionate Share: 0.0000270

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$122,542	\$89,219

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,473	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,281
Change of Assumptions	1,821	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,478	8,597
Total	\$15,772	\$9,878

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,309)
Total	\$10,102

PERF Net Pension Liability - Unaudited

JEFFERSONVILLE TOWNSHIP, CLARK COUNTY - 966000

Net Pension Liability as of June 30, 2024	\$122,542
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(86)
- Net Difference Between Projected and Actual Investment	(17,506)
- Change of Assumptions	1,821
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,069)
Pension Expense/(Income)	10,102
Contributions	(21,585)
Total Activity in FY 2025	(33,323)
Net Pension Liability as of June 30, 2025	\$89,219

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,585

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,171
2027	1,253
2028	(4,610)
2029	(3,920)
2030	0
Thereafter	0
Total	\$5,894

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$157,669	\$89,219	\$32,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 967000
 Submission Unit Name: TOWN OF FLORA

Wages: \$945,191 Proportionate Share: 0.0001326

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$563,129	\$438,165

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,258	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,293
Change of Assumptions	8,945	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,560	21,279
Total	\$76,763	\$27,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,862
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,777)
Total	\$59,085

PERF Net Pension Liability - Unaudited

TOWN OF FLORA - 967000

Net Pension Liability as of June 30, 2024	\$563,129
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,544
- Net Difference Between Projected and Actual Investment	(80,853)
- Change of Assumptions	8,945
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,823)
Pension Expense/(Income)	59,085
Contributions	(105,862)
Total Activity in FY 2025	(124,964)
Net Pension Liability as of June 30, 2025	\$438,165

Supplemental Information

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

\$105,862

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$72,370
2027	11,354
2028	(15,286)
2029	(19,247)
2030	0
Thereafter	0
Total	\$49,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$774,328	\$438,165	\$159,371

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 968000
 Submission Unit Name: TOWN OF CHANDLER

Wages: \$2,147,281 Proportionate Share: 0.0003013

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,241,543	\$995,620

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139,193	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,300
Change of Assumptions	20,325	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,686	15,498
Total	\$176,204	\$29,798

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149,654
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,001
Total	\$167,655

PERF Net Pension Liability - Unaudited

TOWN OF CHANDLER - 968000

Net Pension Liability as of June 30, 2024	\$1,241,543
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,950
- Net Difference Between Projected and Actual Investment	(178,685)
- Change of Assumptions	20,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,673)
Pension Expense/(Income)	167,655
Contributions	(240,495)
Total Activity in FY 2025	(245,923)
Net Pension Liability as of June 30, 2025	\$995,620

Supplemental Information

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

\$240,495

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$181,297
2027	36,316
2028	(27,471)
2029	(43,736)
2030	0
Thereafter	0
Total	\$146,406

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,759,464	\$995,620	\$362,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 970000
 Submission Unit Name: GREATER CLARK COUNTY SCHOOLS

Wages: \$11,674,314 Proportionate Share: 0.0016381

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,545,110	\$5,412,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$756,761	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	77,744
Change of Assumptions	110,503	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,976	280,075
Total	\$967,240	\$357,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$813,636
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	(453,303)
Total	\$360,333

PERF Net Pension Liability - Unaudited

GREATER CLARK COUNTY SCHOOLS - 970000

Net Pension Liability as of June 30, 2024	\$6,545,110
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	85,967
- Net Difference Between Projected and Actual Investment	(944,339)
- Change of Assumptions	110,503
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	339,895
Pension Expense/(Income)	360,333
Contributions	(1,084,508)
Total Activity in FY 2025	(1,132,149)
Net Pension Liability as of June 30, 2025	\$5,412,961

Supplemental Information

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

\$1,084,508

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$840,632
2027	172,478
2028	(165,908)
2029	(237,781)
2030	0
Thereafter	0
Total	\$609,421

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,565,807	\$5,412,961	\$1,968,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 971000

Submission Unit Name: CONCORD COMMUNITY SCHOOLS

Wages: \$9,103,742

Proportionate Share:

0.0012774

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,131,041	\$4,221,059

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$590,127	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	60,625
Change of Assumptions	86,171	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,224	82,552
Total	\$719,522	\$143,177

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$634,478
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	(40,133)
Total	\$594,345

PERF Net Pension Liability - Unaudited

CONCORD COMMUNITY SCHOOLS - 971000

Net Pension Liability as of June 30, 2024	\$5,131,041
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	64,258
- Net Difference Between Projected and Actual Investment	(739,992)
- Change of Assumptions	86,171
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,145
Pension Expense/(Income)	594,345
Contributions	(992,909)
Total Activity in FY 2025	(909,982)
Net Pension Liability as of June 30, 2025	\$4,221,059

Supplemental Information

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

\$992,909

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$711,495
2027	148,035
2028	(97,763)
2029	(185,422)
2030	0
Thereafter	0
Total	\$576,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,459,472	\$4,221,059	\$1,535,298

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 972000
 Submission Unit Name: MISSISSINEWA COMMUNITY SCHOOLS

Wages: \$3,670,508 Proportionate Share: 0.0005150

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,258,158	\$1,701,773

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$237,917	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,442
Change of Assumptions	34,741	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,546	104,553
Total	\$335,204	\$128,995

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$255,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,993
Total	\$275,791

PERF Net Pension Liability - Unaudited

MISSISSINEWA COMMUNITY SCHOOLS - 972000

Net Pension Liability as of June 30, 2024	\$2,258,158
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,483
- Net Difference Between Projected and Actual Investment	(323,430)
- Change of Assumptions	34,741
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(141,159)
Pension Expense/(Income)	275,791
Contributions	(408,811)
Total Activity in FY 2025	(556,385)
Net Pension Liability as of June 30, 2025	\$1,701,773

Supplemental Information

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

\$408,811

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$302,544
2027	51,957
2028	(73,536)
2029	(74,756)
2030	0
Thereafter	0
Total	\$206,209

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,007,381	\$1,701,773	\$618,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 973000

Submission Unit Name: CENTER TOWNSHIP, VANDERBURGH COUNTY

Wages: \$238,530

Proportionate Share: 0.0000335

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$128,185	\$110,698

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,476	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,590
Change of Assumptions	2,260	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,449	4,002
Total	\$25,185	\$5,592

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,275)
Total	\$13,364

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, VANDERBURGH COUNTY - 973000

Net Pension Liability as of June 30, 2024	\$128,185
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,339
- Net Difference Between Projected and Actual Investment	(18,562)
- Change of Assumptions	2,260
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,827
Pension Expense/(Income)	13,364
Contributions	(26,715)
Total Activity in FY 2025	(17,487)
Net Pension Liability as of June 30, 2025	\$110,698

Supplemental Information

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

\$26,715

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,794
2027	6,837
2028	(1,175)
2029	(4,863)
2030	0
Thereafter	0
Total	\$19,593

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$195,626	\$110,698	\$40,263

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 974000

Submission Unit Name: KNIGHT TOWNSHIP, VANDERBURGH COUNTY

Wages: \$177,410

Proportionate Share:

0.0000249

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$99,968	\$82,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,503	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,182
Change of Assumptions	1,680	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,130	128
Total	\$15,313	\$1,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,368
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	870
Total	\$13,238

PERF Net Pension Liability - Unaudited

KNIGHT TOWNSHIP, VANDERBURGH COUNTY - 974000

Net Pension Liability as of June 30, 2024	\$99,968
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,257
- Net Difference Between Projected and Actual Investment	(14,418)
- Change of Assumptions	1,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	425
Pension Expense/(Income)	13,238
Contributions	(19,870)
Total Activity in FY 2025	(17,688)
Net Pension Liability as of June 30, 2025	\$82,280

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$19,870

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,505
2027	3,881
2028	(1,769)
2029	(3,614)
2030	0
Thereafter	0
Total	\$14,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$145,405	\$82,280	\$29,927

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 975000
 Submission Unit Name: CITY OF NEW CASTLE

Wages: \$6,018,861 Proportionate Share: 0.0008446

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,594,832	\$2,790,908

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,184	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,084
Change of Assumptions	56,975	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,672	170,752
Total	\$479,831	\$210,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$419,509
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,098)
Total	\$390,411

PERF Net Pension Liability - Unaudited

CITY OF NEW CASTLE - 975000

Net Pension Liability as of June 30, 2024	\$3,594,832
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,757
- Net Difference Between Projected and Actual Investment	(516,052)
- Change of Assumptions	56,975
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(91,962)
Pension Expense/(Income)	390,411
Contributions	(665,053)
Total Activity in FY 2025	(803,924)
Net Pension Liability as of June 30, 2025	\$2,790,908

Supplemental Information

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

\$665,053

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$434,127
2027	58,654
2028	(101,188)
2029	(122,598)
2030	0
Thereafter	0
Total	\$268,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,932,104	\$2,790,908	\$1,015,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 976000

Submission Unit Name: JEFFERSON COUNTY PUBLIC LIBRARY

Wages: \$642,483

Proportionate Share:

0.0000902

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$355,130	\$298,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,670	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,281
Change of Assumptions	6,085	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,229	0
Total	\$58,984	\$4,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,802
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	8,707
Total	\$53,509

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY PUBLIC LIBRARY - 976000

Net Pension Liability as of June 30, 2024	\$355,130
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,274
- Net Difference Between Projected and Actual Investment	(51,301)
- Change of Assumptions	6,085
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,319
Pension Expense/(Income)	53,509
Contributions	(71,958)
Total Activity in FY 2025	(57,072)
Net Pension Liability as of June 30, 2025	\$298,058

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$71,958

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$58,061
2027	14,803
2028	(5,067)
2029	(13,094)
2030	0
Thereafter	0
Total	\$54,703

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$526,730	\$298,058	\$108,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 977000
 Submission Unit Name: CITY OF BLUFFTON

Wages: \$4,582,778 Proportionate Share: 0.0006430

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,573,784	\$2,124,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$297,050	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	30,517
Change of Assumptions	43,376	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,061	16,498
Total	\$369,487	\$47,015

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$319,375
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,182)
Total	\$313,193

PERF Net Pension Liability - Unaudited

CITY OF BLUFFTON - 977000

Net Pension Liability as of June 30, 2024	\$2,573,784
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,269
- Net Difference Between Projected and Actual Investment	(371,295)
- Change of Assumptions	43,376
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,938
Pension Expense/(Income)	313,193
Contributions	(502,527)
Total Activity in FY 2025	(449,046)
Net Pension Liability as of June 30, 2025	\$2,124,738

Supplemental Information

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

\$502,527

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$373,759
2027	88,853
2028	(46,805)
2029	(93,335)
2030	0
Thereafter	0
Total	\$322,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,754,846	\$2,124,738	\$772,817

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 978000
 Submission Unit Name: GOSHEN COMMUNITY SCHOOLS

Wages: \$15,996,304 Proportionate Share: 0.0022446

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,861,314	\$7,417,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,036,949	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	106,528
Change of Assumptions	151,417	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199,601	155,684
Total	\$1,387,967	\$262,212

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,114,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,262)
Total	\$1,033,620

PERF Net Pension Liability - Unaudited

GOSHEN COMMUNITY SCHOOLS - 978000

Net Pension Liability as of June 30, 2024	\$8,861,314
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,772
- Net Difference Between Projected and Actual Investment	(1,279,796)
- Change of Assumptions	151,417
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	298,512
Pension Expense/(Income)	1,033,620
Contributions	(1,776,751)
Total Activity in FY 2025	(1,444,226)
Net Pension Liability as of June 30, 2025	\$7,417,088

Supplemental Information

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

\$1,776,751

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,275,767
2027	309,976
2028	(134,171)
2029	(325,817)
2030	0
Thereafter	0
Total	\$1,125,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,107,508	\$7,417,088	\$2,697,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 979000
 Submission Unit Name: TOWN OF OGDEN DUNES

Wages: \$561,645 Proportionate Share: 0.0000788

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$339,409	\$260,388

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,404	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,740
Change of Assumptions	5,316	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,513	12,490
Total	\$47,233	\$16,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,140
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	3,077
Total	\$42,217

PERF Net Pension Liability - Unaudited

TOWN OF OGDEN DUNES - 979000

Net Pension Liability as of June 30, 2024	\$339,409
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,619
- Net Difference Between Projected and Actual Investment	(48,679)
- Change of Assumptions	5,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,590)
Pension Expense/(Income)	42,217
Contributions	(62,904)
Total Activity in FY 2025	(79,021)
Net Pension Liability as of June 30, 2025	\$260,388

Supplemental Information

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

\$62,904

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$44,922
2027	7,514
2028	(9,995)
2029	(11,438)
2030	0
Thereafter	0
Total	\$31,003

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$460,158	\$260,388	\$94,709

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 981000
 Submission Unit Name: RANDOLPH EASTERN SCHOOL CORP

Wages: \$1,764,833 Proportionate Share: 0.0002476

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$968,646	\$818,173

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,385	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,751
Change of Assumptions	16,703	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,605	11,318
Total	\$162,693	\$23,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,982
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,907
Total	\$149,889

PERF Net Pension Liability - Unaudited

RANDOLPH EASTERN SCHOOL CORP - 981000

Net Pension Liability as of June 30, 2024	\$968,646
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,111
- Net Difference Between Projected and Actual Investment	(140,003)
- Change of Assumptions	16,703
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,488
Pension Expense/(Income)	149,889
Contributions	(197,661)
Total Activity in FY 2025	(150,473)
Net Pension Liability as of June 30, 2025	\$818,173

Supplemental Information

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

\$197,661

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$152,267
2027	35,990
2028	(12,692)
2029	(35,941)
2030	0
Thereafter	0
Total	\$139,624

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,445,879	\$818,173	\$297,589

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 982000
 Submission Unit Name: CITY OF LIGONIER

Wages: \$1,080,858 Proportionate Share: 0.0001517

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$640,523	\$501,280

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,082	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,200
Change of Assumptions	10,233	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,976	31,359
Total	\$82,291	\$38,559

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,349
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,378)
Total	\$62,971

PERF Net Pension Liability - Unaudited

CITY OF LIGONIER - 982000

Net Pension Liability as of June 30, 2024	\$640,523
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,436
- Net Difference Between Projected and Actual Investment	(92,007)
- Change of Assumptions	10,233
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,279)
Pension Expense/(Income)	62,971
Contributions	(115,597)
Total Activity in FY 2025	(139,243)
Net Pension Liability as of June 30, 2025	\$501,280

Supplemental Information

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

\$115,597

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$75,075
2027	8,829
2028	(18,152)
2029	(22,020)
2030	0
Thereafter	0
Total	\$43,732

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$885,863	\$501,280	\$182,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 983000
 Submission Unit Name: TOWN OF SCHERERVILLE

Wages: \$6,301,584 Proportionate Share: 0.0008842

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,657,313	\$2,921,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$408,478	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,964
Change of Assumptions	59,647	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,152	172,812
Total	\$486,277	\$214,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$439,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,839)
Total	\$351,339

PERF Net Pension Liability - Unaudited

TOWN OF SCHERERVILLE - 983000

Net Pension Liability as of June 30, 2024	\$3,657,313
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,648
- Net Difference Between Projected and Actual Investment	(526,205)
- Change of Assumptions	59,647
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,298
Pension Expense/(Income)	351,339
Contributions	(685,277)
Total Activity in FY 2025	(735,550)
Net Pension Liability as of June 30, 2025	\$2,921,763

Supplemental Information

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

\$685,277

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$431,630
2027	56,602
2028	(88,384)
2029	(128,347)
2030	0
Thereafter	0
Total	\$271,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,163,352	\$2,921,763	\$1,062,714

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 984000

Submission Unit Name: WESTCHESTER PUBLIC LIBRARY

Wages: \$887,902

Proportionate Share:

0.0001246

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$458,726	\$411,730

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,562	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,913
Change of Assumptions	8,405	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,995	12,286
Total	\$96,962	\$18,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,888
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	2,354
Total	\$64,242

PERF Net Pension Liability - Unaudited

WESTCHESTER PUBLIC LIBRARY - 984000

Net Pension Liability as of June 30, 2024	\$458,726
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,548
- Net Difference Between Projected and Actual Investment	(66,650)
- Change of Assumptions	8,405
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,904
Pension Expense/(Income)	64,242
Contributions	(99,445)
Total Activity in FY 2025	(46,996)
Net Pension Liability as of June 30, 2025	\$411,730

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,445

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$74,174
2027	23,575
2028	(900)
2029	(18,086)
2030	0
Thereafter	0
Total	\$78,763

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$727,611	\$411,730	\$149,756

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 985000
 Submission Unit Name: ST JOSEPH COUNTY AIRPORT AUTHORITY

Wages: \$5,481,027 Proportionate Share: 0.0007691

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,884,976	\$2,541,425

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$355,305	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,501
Change of Assumptions	51,882	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	198,259	0
Total	\$605,446	\$36,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$382,008
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,502
Total	\$497,510

PERF Net Pension Liability - Unaudited

ST JOSEPH COUNTY AIRPORT AUTHORITY - 985000

Net Pension Liability as of June 30, 2024	\$2,884,976
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59,630
- Net Difference Between Projected and Actual Investment	(418,482)
- Change of Assumptions	51,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,580
Pension Expense/(Income)	497,510
Contributions	(597,671)
Total Activity in FY 2025	(343,551)
Net Pension Liability as of June 30, 2025	\$2,541,425

Supplemental Information

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

\$597,671

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$541,094
2027	159,304
2028	(19,814)
2029	(111,639)
2030	0
Thereafter	0
Total	\$568,945

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,491,217	\$2,541,425	\$924,376

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 986000
 Submission Unit Name: TOWN OF OSSIAN

Wages: \$425,576 Proportionate Share: 0.0000597

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$258,789	\$197,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,580	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,833
Change of Assumptions	4,027	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,037	15,967
Total	\$34,644	\$18,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,653
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	(11,807)
Total	\$17,846

PERF Net Pension Liability - Unaudited

TOWN OF OSSIAN - 986000

Net Pension Liability as of June 30, 2024	\$258,789
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,057
- Net Difference Between Projected and Actual Investment	(37,098)
- Change of Assumptions	4,027
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	318
Pension Expense/(Income)	17,846
Contributions	(47,665)
Total Activity in FY 2025	(61,515)
Net Pension Liability as of June 30, 2025	\$197,274

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,665

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$29,250
2027	3,142
2028	(7,883)
2029	(8,665)
2030	0
Thereafter	0
Total	\$15,844

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$348,623	\$197,274	\$71,753

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 987000
 Submission Unit Name: CITY OF GOSHEN

Wages: \$10,692,566 Proportionate Share: 0.0015004

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,035,190	\$4,957,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$693,147	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	71,208
Change of Assumptions	101,214	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,466	15,104
Total	\$916,827	\$86,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$745,241
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,082
Total	\$787,323

PERF Net Pension Liability - Unaudited

CITY OF GOSHEN - 987000

Net Pension Liability as of June 30, 2024	\$6,035,190
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	74,613
- Net Difference Between Projected and Actual Investment	(870,288)
- Change of Assumptions	101,214
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,443
Pension Expense/(Income)	787,323
Contributions	(1,194,552)
Total Activity in FY 2025	(1,077,247)
Net Pension Liability as of June 30, 2025	\$4,957,943

Supplemental Information

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

\$1,194,552

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$925,428
2027	232,241
2028	(109,361)
2029	(217,793)
2030	0
Thereafter	0
Total	\$830,515

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,761,697	\$4,957,943	\$1,803,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 988000
 Submission Unit Name: TOWN OF BROWNSBURG

Wages: \$7,074,473 Proportionate Share: 0.0009927

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,000,349	\$3,280,292

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$458,603	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	47,113
Change of Assumptions	66,966	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	116,285	20,140
Total	\$641,854	\$67,253

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$493,069
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,195
Total	\$529,264

PERF Net Pension Liability - Unaudited

TOWN OF BROWNSBURG - 988000

Net Pension Liability as of June 30, 2024	\$4,000,349
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,616
- Net Difference Between Projected and Actual Investment	(576,773)
- Change of Assumptions	66,966
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,124
Pension Expense/(Income)	529,264
Contributions	(792,254)
Total Activity in FY 2025	(720,057)
Net Pension Liability as of June 30, 2025	\$3,280,292

Supplemental Information

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

\$792,254

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$623,434
2027	168,542
2028	(73,280)
2029	(144,095)
2030	0
Thereafter	0
Total	\$574,601

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,796,945	\$3,280,292	\$1,193,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 989000
 Submission Unit Name: HARRISON TOWNSHIP, VIGO COUNTY

Wages: \$305,630 Proportionate Share: 0.0000429

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$164,061	\$141,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,819	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,036
Change of Assumptions	2,894	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,209	5,716
Total	\$29,922	\$7,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,127
Total	\$22,435

PERF Net Pension Liability - Unaudited

HARRISON TOWNSHIP, VIGO COUNTY - 989000

Net Pension Liability as of June 30, 2024	\$164,061
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,005
- Net Difference Between Projected and Actual Investment	(23,758)
- Change of Assumptions	2,894
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,352
Pension Expense/(Income)	22,435
Contributions	(34,230)
Total Activity in FY 2025	(22,302)
Net Pension Liability as of June 30, 2025	\$141,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,230

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,663
2027	6,217
2028	(1,482)
2029	(6,228)
2030	0
Thereafter	0
Total	\$22,170

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,518	\$141,759	\$51,561

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 990000
 Submission Unit Name: MARION COUNTY

Wages: \$169,272,105 Proportionate Share: 0.0237518

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$94,247,247	\$78,485,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,972,739	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,127,253
Change of Assumptions	1,602,254	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,662,069	1,804,833
Total	\$14,237,062	\$2,932,086

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,797,405
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(225,627)
Total	\$11,571,778

PERF Net Pension Liability - Unaudited

MARION COUNTY - 990000

Net Pension Liability as of June 30, 2024	\$94,247,247
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,313,544
- Net Difference Between Projected and Actual Investment	(13,605,911)
- Change of Assumptions	1,602,254
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	214,401
Pension Expense/(Income)	11,571,778
Contributions	(16,857,525)
Total Activity in FY 2025	(15,761,459)
Net Pension Liability as of June 30, 2025	\$78,485,788

Supplemental Information

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

\$16,857,525

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,978,908
2027	2,771,071
2028	(1,997,287)
2029	(3,447,716)
2030	0
Thereafter	0
Total	\$11,304,976

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$138,700,400	\$78,485,788	\$28,547,117

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 991000
 Submission Unit Name: CENTER TOWNSHIP, MARION COUNTY

Wages: \$2,415,828 Proportionate Share: 0.0003390

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,433,821	\$1,120,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156,610	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,089
Change of Assumptions	22,868	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,292	41,857
Total	\$222,770	\$57,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,380
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,671
Total	\$184,051

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, MARION COUNTY - 991000

Net Pension Liability as of June 30, 2024	\$1,433,821
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,661
- Net Difference Between Projected and Actual Investment	(205,932)
- Change of Assumptions	22,868
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,400)
Pension Expense/(Income)	184,051
Contributions	(268,873)
Total Activity in FY 2025	(313,625)
Net Pension Liability as of June 30, 2025	\$1,120,196

Supplemental Information

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

\$268,873

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$205,584
2027	46,846
2028	(38,398)
2029	(49,208)
2030	0
Thereafter	0
Total	\$164,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,979,616	\$1,120,196	\$407,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 992000
 Submission Unit Name: TOWN OF NORTH LIBERTY

Wages: \$705,129 Proportionate Share: 0.0000989

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$387,781	\$326,807

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,689	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,694
Change of Assumptions	6,672	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,445	9,847
Total	\$63,806	\$14,541

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,282
Total	\$52,405

PERF Net Pension Liability - Unaudited

TOWN OF NORTH LIBERTY - 992000

Net Pension Liability as of June 30, 2024	\$387,781
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,946
- Net Difference Between Projected and Actual Investment	(56,037)
- Change of Assumptions	6,672
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,953
Pension Expense/(Income)	52,405
Contributions	(78,913)
Total Activity in FY 2025	(60,974)
Net Pension Liability as of June 30, 2025	\$326,807

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,913

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,877
2027	11,990
2028	(5,246)
2029	(14,356)
2030	0
Thereafter	0
Total	\$49,265

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$577,534	\$326,807	\$118,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 994000

Submission Unit Name: FRANKTON-LAPEL COMMUNITY SCHOOLS

Wages: \$2,558,336

Proportionate Share:

0.0003590

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,532,984	\$1,186,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,849	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,038
Change of Assumptions	24,218	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,438	101,708
Total	\$202,505	\$118,746

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$178,314
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,978)
Total	\$140,336

PERF Net Pension Liability - Unaudited

FRANKTON-LAPEL COMMUNITY SCHOOLS - 994000

Net Pension Liability as of June 30, 2024	\$1,532,984
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,737
- Net Difference Between Projected and Actual Investment	(220,010)
- Change of Assumptions	24,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,949)
Pension Expense/(Income)	140,336
Contributions	(282,031)
Total Activity in FY 2025	(346,699)
Net Pension Liability as of June 30, 2025	\$1,186,285

Supplemental Information

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

\$282,031

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$160,122
2027	19,875
2028	(44,128)
2029	(52,110)
2030	0
Thereafter	0
Total	\$83,759

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,096,407	\$1,186,285	\$431,480

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 995000

Submission Unit Name: HENRY COUNTY

Wages: \$9,770,073

Proportionate Share: 0.0013709

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,992,375	\$4,530,022

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$633,322	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	65,062
Change of Assumptions	92,478	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	362,342	23,940
Total	\$1,088,142	\$89,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$680,919
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112,998
Total	\$793,917

PERF Net Pension Liability - Unaudited

HENRY COUNTY - 995000

Net Pension Liability as of June 30, 2024	\$4,992,375
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121,664
- Net Difference Between Projected and Actual Investment	(726,069)
- Change of Assumptions	92,478
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	342,882
Pension Expense/(Income)	793,917
Contributions	(1,087,225)
Total Activity in FY 2025	(462,353)
Net Pension Liability as of June 30, 2025	\$4,530,022

Supplemental Information

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

\$1,087,225

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$907,623
2027	291,657
2028	(1,147)
2029	(198,993)
2030	0
Thereafter	0
Total	\$999,140

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,005,472	\$4,530,022	\$1,647,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 995001

Submission Unit Name: SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY

Wages: \$206,684

Proportionate Share: 0.0000290

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$153,581	\$95,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,397	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,376
Change of Assumptions	1,956	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,534	21,049
Total	\$17,887	\$22,425

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,516)
Total	\$4,888

PERF Net Pension Liability - Unaudited

SOUTH HENRY REGIONAL WASTE DISTRICT-HENRY COUNTY - 995001

Net Pension Liability as of June 30, 2024	\$153,581
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,343)
- Net Difference Between Projected and Actual Investment	(21,711)
- Change of Assumptions	1,956
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,394)
Pension Expense/(Income)	4,888
Contributions	(23,149)
Total Activity in FY 2025	(57,753)
Net Pension Liability as of June 30, 2025	\$95,828

Supplemental Information

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

\$23,149

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,301
2027	(2,468)
2028	(9,161)
2029	(4,210)
2030	0
Thereafter	0
Total	(\$4,538)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$169,348	\$95,828	\$34,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 996000
 Submission Unit Name: SOUTHEASTERN SCHOOL CORPORATION

Wages: \$2,446,872 Proportionate Share: 0.0003433

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,366,101	\$1,134,405

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,596	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,293
Change of Assumptions	23,158	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,204	1,765
Total	\$221,958	\$18,058

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,515
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,926
Total	\$200,441

PERF Net Pension Liability - Unaudited

SOUTHEASTERN SCHOOL CORPORATION - 996000

Net Pension Liability as of June 30, 2024	\$1,366,101
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,587
- Net Difference Between Projected and Actual Investment	(197,169)
- Change of Assumptions	23,158
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,663)
Pension Expense/(Income)	200,441
Contributions	(274,050)
Total Activity in FY 2025	(231,696)
Net Pension Liability as of June 30, 2025	\$1,134,405

Supplemental Information

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

\$274,050

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$218,292
2027	57,453
2028	(22,013)
2029	(49,832)
2030	0
Thereafter	0
Total	\$203,900

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,004,726	\$1,134,405	\$412,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 997000
 Submission Unit Name: TOWN OF MONON

Wages: \$398,375 Proportionate Share: 0.0000559

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$236,619	\$184,717

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,824	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,653
Change of Assumptions	3,771	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,876	17,569
Total	\$32,471	\$20,222

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,765
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,529)
Total	\$18,236

PERF Net Pension Liability - Unaudited

TOWN OF MONON - 997000

Net Pension Liability as of June 30, 2024	\$236,619
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,573
- Net Difference Between Projected and Actual Investment	(33,982)
- Change of Assumptions	3,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,118
Pension Expense/(Income)	18,236
Contributions	(44,618)
Total Activity in FY 2025	(51,902)
Net Pension Liability as of June 30, 2025	\$184,717

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,618

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$24,213
2027	2,447
2028	(6,297)
2029	(8,114)
2030	0
Thereafter	0
Total	\$12,249

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$326,432	\$184,717	\$67,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 998000
 Submission Unit Name: FLORA-MONROE PUBLIC LIBRARY

Wages: \$80,793 Proportionate Share: 0.0000113

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$45,550	\$37,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,220	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	536
Change of Assumptions	762	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	586	753
Total	\$6,568	\$1,289

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,613
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	(527)
Total	\$5,086

PERF Net Pension Liability - Unaudited

FLORA-MONROE PUBLIC LIBRARY - 998000

Net Pension Liability as of June 30, 2024	\$45,550
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	552
- Net Difference Between Projected and Actual Investment	(6,567)
- Change of Assumptions	762
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,006
Pension Expense/(Income)	5,086
Contributions	(9,049)
Total Activity in FY 2025	(8,210)
Net Pension Liability as of June 30, 2025	\$37,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,049

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,331
2027	1,418
2028	(830)
2029	(1,640)
2030	0
Thereafter	0
Total	\$5,279

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,987	\$37,340	\$13,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 999000
 Submission Unit Name: CLAY TOWNSHIP, ST JOSEPH COUNTY

Wages: \$2,071,535 Proportionate Share: 0.0002907

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,133,513	\$960,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,296	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,797
Change of Assumptions	19,610	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,033	55,064
Total	\$189,939	\$68,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,389
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	(45,508)
Total	\$98,881

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, ST JOSEPH COUNTY - 999000

Net Pension Liability as of June 30, 2024	\$1,133,513
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,125
- Net Difference Between Projected and Actual Investment	(163,878)
- Change of Assumptions	19,610
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,900
Pension Expense/(Income)	98,881
Contributions	(231,558)
Total Activity in FY 2025	(172,920)
Net Pension Liability as of June 30, 2025	\$960,593

Supplemental Information

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

\$231,558

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$141,353
2027	36,237
2028	(14,314)
2029	(42,198)
2030	0
Thereafter	0
Total	\$121,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,697,564	\$960,593	\$349,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1000000

Submission Unit Name: THE STARKE COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$412,195

Proportionate Share:

0.0000578

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$222,510	\$190,995

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,702	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,743
Change of Assumptions	3,899	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,268	2,065
Total	\$38,869	\$4,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,709
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	3,126
Total	\$31,835

PERF Net Pension Liability - Unaudited

THE STARKE COUNTY PUBLIC LIBRARY SYSTEM - 1000000

Net Pension Liability as of June 30, 2024	\$222,510
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,897
- Net Difference Between Projected and Actual Investment	(32,204)
- Change of Assumptions	3,899
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,828
Pension Expense/(Income)	31,835
Contributions	(41,770)
Total Activity in FY 2025	(31,515)
Net Pension Liability as of June 30, 2025	\$190,995

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,770

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,585
2027	9,233
2028	(3,367)
2029	(8,390)
2030	0
Thereafter	0
Total	\$34,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$337,527	\$190,995	\$69,469

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1001000
 Submission Unit Name: ARGOS PUBLIC LIBRARY

Wages: \$87,792 Proportionate Share: 0.0000123

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$32,651	\$40,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,682	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	584
Change of Assumptions	830	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,881	545
Total	\$20,393	\$1,129

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,109
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	18,547
Total	\$24,656

PERF Net Pension Liability - Unaudited

ARGOS PUBLIC LIBRARY - 1001000

Net Pension Liability as of June 30, 2024	\$32,651
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,336
- Net Difference Between Projected and Actual Investment	(4,907)
- Change of Assumptions	830
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,483)
Pension Expense/(Income)	24,656
Contributions	(9,439)
Total Activity in FY 2025	7,993
Net Pension Liability as of June 30, 2025	\$40,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,439

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,634
2027	5,183
2028	2,233
2029	(1,786)
2030	0
Thereafter	0
Total	\$19,264

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,827	\$40,644	\$14,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1002000
 Submission Unit Name: ALEXANDRIA COMMUNITY SCHOOL CORPORATION

Wages: \$1,508,033 Proportionate Share: 0.0002116

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$956,150	\$699,214

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,754	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,042
Change of Assumptions	14,274	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,183	86,497
Total	\$123,211	\$96,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,896)
Total	\$93,205

PERF Net Pension Liability - Unaudited

ALEXANDRIA COMMUNITY SCHOOL CORPORATION - 1002000

Net Pension Liability as of June 30, 2024	\$956,150
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(240)
- Net Difference Between Projected and Actual Investment	(136,639)
- Change of Assumptions	14,274
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(58,636)
Pension Expense/(Income)	93,205
Contributions	(168,900)
Total Activity in FY 2025	(256,936)
Net Pension Liability as of June 30, 2025	\$699,214

Supplemental Information

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

\$168,900

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$93,548
2027	(761)
2028	(35,400)
2029	(30,715)
2030	0
Thereafter	0
Total	\$26,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,235,654	\$699,214	\$254,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1003000
 Submission Unit Name: BENTON COUNTY HIGHWAY

Wages: \$1,012,179 Proportionate Share: 0.0001420

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$560,307	\$469,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,600	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,739
Change of Assumptions	9,579	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,019	13,491
Total	\$89,198	\$20,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,531
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,685)
Total	\$61,846

PERF Net Pension Liability - Unaudited

BENTON COUNTY HIGHWAY - 1003000

Net Pension Liability as of June 30, 2024	\$560,307
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,175
- Net Difference Between Projected and Actual Investment	(80,926)
- Change of Assumptions	9,579
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,610
Pension Expense/(Income)	61,846
Contributions	(113,364)
Total Activity in FY 2025	(91,080)
Net Pension Liability as of June 30, 2025	\$469,227

Supplemental Information

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

\$113,364

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$79,853
2027	17,920
2028	(8,193)
2029	(20,612)
2030	0
Thereafter	0
Total	\$68,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$829,220	\$469,227	\$170,669

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1004000
 Submission Unit Name: SCOTT COUNTY

Wages: \$7,268,767 Proportionate Share: 0.0010199

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,003,977	\$3,370,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$471,168	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,404
Change of Assumptions	68,801	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,449	71,648
Total	\$653,418	\$120,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$506,579
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,708
Total	\$510,287

PERF Net Pension Liability - Unaudited

SCOTT COUNTY - 1004000

Net Pension Liability as of June 30, 2024	\$4,003,977
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,809
- Net Difference Between Projected and Actual Investment	(578,544)
- Change of Assumptions	68,801
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,943
Pension Expense/(Income)	510,287
Contributions	(814,101)
Total Activity in FY 2025	(633,805)
Net Pension Liability as of June 30, 2025	\$3,370,172

Supplemental Information

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

\$814,101

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$601,340
2027	135,051
2028	(54,981)
2029	(148,044)
2030	0
Thereafter	0
Total	\$533,366

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,955,782	\$3,370,172	\$1,225,810

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1004001

Submission Unit Name: SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST

Wages: \$282,202

Proportionate Share: 0.0000396

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$183,813	\$130,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,294	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,879
Change of Assumptions	2,671	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,033	17,841
Total	\$23,998	\$19,720

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,669
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,797)
Total	\$14,872

PERF Net Pension Liability - Unaudited

SCOTT COUNTY-SOUTHEASTERN INDIANA SOLID WASTE DIST - 1004001

Net Pension Liability as of June 30, 2024	\$183,813
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(545)
- Net Difference Between Projected and Actual Investment	(26,216)
- Change of Assumptions	2,671
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,133)
Pension Expense/(Income)	14,872
Contributions	(31,607)
Total Activity in FY 2025	(52,958)
Net Pension Liability as of June 30, 2025	\$130,855

Supplemental Information

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

\$31,607

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,413
2027	(828)
2028	(7,559)
2029	(5,748)
2030	0
Thereafter	0
Total	\$4,278

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,247	\$130,855	\$47,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1007000
 Submission Unit Name: JOHNSON COUNTY

Wages: \$32,420,401 Proportionate Share: 0.0045492

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$17,633,543	\$15,032,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,101,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	215,904
Change of Assumptions	306,881	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	784,771	0
Total	\$3,193,269	\$215,904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,259,566
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	558,432
Total	\$2,817,998

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY - 1007000

Net Pension Liability as of June 30, 2024	\$17,633,543
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	294,394
- Net Difference Between Projected and Actual Investment	(2,550,645)
- Change of Assumptions	306,881
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	145,855
Pension Expense/(Income)	2,817,998
Contributions	(3,615,584)
Total Activity in FY 2025	(2,601,101)
Net Pension Liability as of June 30, 2025	\$15,032,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,615,584

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$3,008,988
2027	834,653
2028	(205,932)
2029	(660,344)
2030	0
Thereafter	0
Total	\$2,977,365

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,565,391	\$15,032,442	\$5,467,651

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1008000
 Submission Unit Name: TOWN OF PORTER

Wages: \$1,213,707 Proportionate Share: 0.0001703

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$719,934	\$562,742

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,674	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,082
Change of Assumptions	11,488	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,545	24,970
Total	\$102,707	\$33,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,038
Total	\$93,625

PERF Net Pension Liability - Unaudited

TOWN OF PORTER - 1008000

Net Pension Liability as of June 30, 2024	\$719,934
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,890
- Net Difference Between Projected and Actual Investment	(103,404)
- Change of Assumptions	11,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,856)
Pension Expense/(Income)	93,625
Contributions	(135,935)
Total Activity in FY 2025	(157,192)
Net Pension Liability as of June 30, 2025	\$562,742

Supplemental Information

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

\$135,935

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$97,979
2027	15,399
2028	(19,003)
2029	(24,720)
2030	0
Thereafter	0
Total	\$69,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$994,479	\$562,742	\$204,682

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1009000
 Submission Unit Name: NORTH NEWTON SCHOOL CORPORATION

Wages: \$1,174,912 Proportionate Share: 0.0001649

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$694,539	\$544,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,180	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,826
Change of Assumptions	11,124	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,145	54,451
Total	\$94,449	\$62,277

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,290)
Total	\$58,615

PERF Net Pension Liability - Unaudited

NORTH NEWTON SCHOOL CORPORATION - 1009000

Net Pension Liability as of June 30, 2024	\$694,539
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,998
- Net Difference Between Projected and Actual Investment	(99,785)
- Change of Assumptions	11,124
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,187
Pension Expense/(Income)	58,615
Contributions	(129,780)
Total Activity in FY 2025	(149,641)
Net Pension Liability as of June 30, 2025	\$544,898

Supplemental Information

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

\$129,780

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$71,503
2027	2,976
2028	(18,371)
2029	(23,936)
2030	0
Thereafter	0
Total	\$32,172

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$962,946	\$544,898	\$198,192

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1010000
 Submission Unit Name: CITY OF CARMEL

Wages: \$29,882,751 Proportionate Share: 0.0041931

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$16,059,847	\$13,855,740

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,937,108	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	199,003
Change of Assumptions	282,859	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	644,522	198,194
Total	\$2,864,489	\$397,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,082,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,551
Total	\$2,234,244

PERF Net Pension Liability - Unaudited

CITY OF CARMEL - 1010000

Net Pension Liability as of June 30, 2024	\$16,059,847
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	291,169
- Net Difference Between Projected and Actual Investment	(2,325,382)
- Change of Assumptions	282,859
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	621,011
Pension Expense/(Income)	2,234,244
Contributions	(3,308,008)
Total Activity in FY 2025	(2,204,107)
Net Pension Liability as of June 30, 2025	\$13,855,740

Supplemental Information

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

\$3,308,008

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,582,598
2027	652,310
2028	(158,963)
2029	(608,653)
2030	0
Thereafter	0
Total	\$2,467,292

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,485,919	\$13,855,740	\$5,039,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1011000

Submission Unit Name: SCOTT COUNTY SCHOOL DIST 2

Wages: \$5,129,627

Proportionate Share:

0.0007198

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,737,932	\$2,378,517

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$332,530	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,161
Change of Assumptions	48,556	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,751	501,400
Total	\$453,837	\$535,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$357,521
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	(57,115)
Total	\$300,406

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCHOOL DIST 2 - 1011000

Net Pension Liability as of June 30, 2024	\$3,737,932
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50,563)
- Net Difference Between Projected and Actual Investment	(529,076)
- Change of Assumptions	48,556
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(559,143)
Pension Expense/(Income)	300,406
Contributions	(569,595)
Total Activity in FY 2025	(1,359,415)
Net Pension Liability as of June 30, 2025	\$2,378,517

Supplemental Information

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

\$569,595

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$279,933
2027	(42,668)
2028	(214,506)
2029	(104,483)
2030	0
Thereafter	0
Total	(\$81,724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,203,326	\$2,378,517	\$865,122

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1012000
 Submission Unit Name: PLYMOUTH COMMUNITY SCH CORP

Wages: \$4,439,464 Proportionate Share: 0.0006229

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,827,333	\$2,058,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$287,764	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,563
Change of Assumptions	42,020	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,860	237,272
Total	\$361,644	\$266,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$309,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,972)
Total	\$270,419

PERF Net Pension Liability - Unaudited

PLYMOUTH COMMUNITY SCH CORP - 1012000

Net Pension Liability as of June 30, 2024	\$2,827,333
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,003)
- Net Difference Between Projected and Actual Investment	(403,912)
- Change of Assumptions	42,020
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(178,318)
Pension Expense/(Income)	270,419
Contributions	(497,219)
Total Activity in FY 2025	(769,013)
Net Pension Liability as of June 30, 2025	\$2,058,320

Supplemental Information

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

\$497,219

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$284,738
2027	7,120
2028	(106,631)
2029	(90,418)
2030	0
Thereafter	0
Total	\$94,809

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,637,471	\$2,058,320	\$748,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1013000
 Submission Unit Name: TIPPECANOE SCHOOL CORPORATION

Wages: \$16,253,020 Proportionate Share: 0.0022806

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$9,172,909	\$7,536,047

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,053,580	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	108,237
Change of Assumptions	153,845	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	222,273	1,291
Total	\$1,429,698	\$109,528

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,132,763
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	200,486
Total	\$1,333,249

PERF Net Pension Liability - Unaudited

TIPPECANOE SCHOOL CORPORATION - 1013000

Net Pension Liability as of June 30, 2024	\$9,172,909
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113,469
- Net Difference Between Projected and Actual Investment	(1,322,762)
- Change of Assumptions	153,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(97,560)
Pension Expense/(Income)	1,333,249
Contributions	(1,817,103)
Total Activity in FY 2025	(1,636,862)
Net Pension Liability as of June 30, 2025	\$7,536,047

Supplemental Information

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

\$1,817,103

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,448,924
2027	368,064
2028	(165,774)
2029	(331,044)
2030	0
Thereafter	0
Total	\$1,320,170

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,317,733	\$7,536,047	\$2,741,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1014000

Submission Unit Name: COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO

Wages: \$2,087,277

Proportionate Share:

0.0002929

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,271,373	\$967,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,312	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,901
Change of Assumptions	19,759	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,370	52,045
Total	\$178,441	\$65,946

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$145,482
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	(4,895)
Total	\$140,587

PERF Net Pension Liability - Unaudited

COMMUNITY SCHOOL CORPORATION OF EASTERN HANCOCK CO - 1014000

Net Pension Liability as of June 30, 2024	\$1,271,373
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,012
- Net Difference Between Projected and Actual Investment	(182,235)
- Change of Assumptions	19,759
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(59,683)
Pension Expense/(Income)	140,587
Contributions	(226,950)
Total Activity in FY 2025	(303,510)
Net Pension Liability as of June 30, 2025	\$967,863

Supplemental Information

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

\$226,950

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$167,536
2027	28,216
2028	(40,740)
2029	(42,517)
2030	0
Thereafter	0
Total	\$112,495

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,710,411	\$967,863	\$352,034

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1015000
 Submission Unit Name: CITY OF LAPORTE

Wages: \$5,694,782 Proportionate Share: 0.0007991

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,326,369	\$2,640,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$369,164	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,925
Change of Assumptions	53,906	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,275	73,797
Total	\$443,345	\$111,722

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$396,909
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,520)
Total	\$352,389

PERF Net Pension Liability - Unaudited

CITY OF LAPORTE - 1015000

Net Pension Liability as of June 30, 2024	\$3,326,369
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,252
- Net Difference Between Projected and Actual Investment	(478,348)
- Change of Assumptions	53,906
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,063)
Pension Expense/(Income)	352,389
Contributions	(619,948)
Total Activity in FY 2025	(685,812)
Net Pension Liability as of June 30, 2025	\$2,640,557

Supplemental Information

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

\$619,948

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$449,240
2027	82,126
2028	(83,749)
2029	(115,994)
2030	0
Thereafter	0
Total	\$331,623

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,666,404	\$2,640,557	\$960,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1017000
 Submission Unit Name: PUTNAM COUNTY

Wages: \$9,452,936 Proportionate Share: 0.0013264

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,258,017	\$4,382,975

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$612,764	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	62,951
Change of Assumptions	89,477	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,577	3,529
Total	\$823,818	\$66,480

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$658,817
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,042
Total	\$718,859

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY - 1017000

Net Pension Liability as of June 30, 2024	\$5,258,017
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	73,881
- Net Difference Between Projected and Actual Investment	(759,130)
- Change of Assumptions	89,477
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,958
Pension Expense/(Income)	718,859
Contributions	(1,043,087)
Total Activity in FY 2025	(875,042)
Net Pension Liability as of June 30, 2025	\$4,382,975

Supplemental Information

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

\$1,043,087

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$826,294
2027	208,708
2028	(85,129)
2029	(192,535)
2030	0
Thereafter	0
Total	\$757,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,745,611	\$4,382,975	\$1,594,191

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1018000
 Submission Unit Name: NOBLE COUNTY LIBRARY

Wages: \$634,464 Proportionate Share: 0.0000890

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$339,812	\$294,093

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,116	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,224
Change of Assumptions	6,004	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,120	3,312
Total	\$79,240	\$7,536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,277
Total	\$56,483

PERF Net Pension Liability - Unaudited

NOBLE COUNTY LIBRARY - 1018000

Net Pension Liability as of June 30, 2024	\$339,812
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,289
- Net Difference Between Projected and Actual Investment	(49,216)
- Change of Assumptions	6,004
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,781
Pension Expense/(Income)	56,483
Contributions	(71,060)
Total Activity in FY 2025	(45,719)
Net Pension Liability as of June 30, 2025	\$294,093

Supplemental Information

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

\$71,060

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$64,325
2027	23,257
2028	(2,959)
2029	(12,919)
2030	0
Thereafter	0
Total	\$71,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$519,722	\$294,093	\$106,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1019000
 Submission Unit Name: MACONAQUAH SCHOOL CORPORATION

Wages: \$2,656,583 Proportionate Share: 0.0003728

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,617,634	\$1,231,886

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,224	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,693
Change of Assumptions	25,148	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,013	105,191
Total	\$216,385	\$122,884

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,168
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,751)
Total	\$113,417

PERF Net Pension Liability - Unaudited

MACONAQUAH SCHOOL CORPORATION - 1019000

Net Pension Liability as of June 30, 2024	\$1,617,634
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,436
- Net Difference Between Projected and Actual Investment	(231,873)
- Change of Assumptions	25,148
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,351)
Pension Expense/(Income)	113,417
Contributions	(297,525)
Total Activity in FY 2025	(385,748)
Net Pension Liability as of June 30, 2025	\$1,231,886

Supplemental Information

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

\$297,525

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$180,682
2027	16,514
2028	(49,580)
2029	(54,115)
2030	0
Thereafter	0
Total	\$93,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,176,993	\$1,231,886	\$448,066

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1020000

Submission Unit Name: SOUTH DEARBORN COMMUNITY SCH CORP

Wages: \$2,588,703

Proportionate Share:

0.0003632

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,521,697	\$1,200,163

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,789	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,237
Change of Assumptions	24,501	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,251	49,171
Total	\$221,541	\$66,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,400
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	(552)
Total	\$179,848

PERF Net Pension Liability - Unaudited

SOUTH DEARBORN COMMUNITY SCH CORP - 1020000

Net Pension Liability as of June 30, 2024	\$1,521,697
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,834
- Net Difference Between Projected and Actual Investment	(218,715)
- Change of Assumptions	24,501
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,071)
Pension Expense/(Income)	179,848
Contributions	(289,931)
Total Activity in FY 2025	(321,534)
Net Pension Liability as of June 30, 2025	\$1,200,163

Supplemental Information

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

\$289,931

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$200,674
2027	45,082
2028	(37,903)
2029	(52,720)
2030	0
Thereafter	0
Total	\$155,133

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,120,933	\$1,200,163	\$436,527

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1021000
 Submission Unit Name: EAST NOBLE SCHOOL CORPORATION

Wages: \$7,224,381 Proportionate Share: 0.0010137

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,062,427	\$3,349,685

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$468,304	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,110
Change of Assumptions	68,382	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	113,349	16,351
Total	\$650,035	\$64,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$503,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,905
Total	\$553,405

PERF Net Pension Liability - Unaudited

EAST NOBLE SCHOOL CORPORATION - 1021000

Net Pension Liability as of June 30, 2024	\$4,062,427
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,955
- Net Difference Between Projected and Actual Investment	(585,989)
- Change of Assumptions	68,382
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,697
Pension Expense/(Income)	553,405
Contributions	(808,192)
Total Activity in FY 2025	(712,742)
Net Pension Liability as of June 30, 2025	\$3,349,685

Supplemental Information

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

\$808,192

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$634,603
2027	168,838
2028	(70,722)
2029	(147,145)
2030	0
Thereafter	0
Total	\$585,574

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,919,576	\$3,349,685	\$1,218,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1022000
 Submission Unit Name: JENNINGS COUNTY SCHOOL CORPORATION

Wages: \$9,961,251 Proportionate Share: 0.0013977

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,788,897	\$4,618,580

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$645,703	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66,334
Change of Assumptions	94,286	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,840	174,130
Total	\$771,829	\$240,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$694,231
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,416)
Total	\$686,815

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY SCHOOL CORPORATION - 1022000

Net Pension Liability as of June 30, 2024	\$5,788,897
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,412
- Net Difference Between Projected and Actual Investment	(832,804)
- Change of Assumptions	94,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(94,914)
Pension Expense/(Income)	686,815
Contributions	(1,076,112)
Total Activity in FY 2025	(1,170,317)
Net Pension Liability as of June 30, 2025	\$4,618,580

Supplemental Information

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

\$1,076,112

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$753,654
2027	123,543
2028	(142,948)
2029	(202,884)
2030	0
Thereafter	0
Total	\$531,365

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,161,973	\$4,618,580	\$1,679,886

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1023000
 Submission Unit Name: TOWN OF BAINBRIDGE

Wages: \$473,335 Proportionate Share: 0.0000664

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$252,340	\$219,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,675	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,151
Change of Assumptions	4,479	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,351	2,367
Total	\$53,505	\$5,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,257
Total	\$42,238

PERF Net Pension Liability - Unaudited

TOWN OF BAINBRIDGE - 1023000

Net Pension Liability as of June 30, 2024	\$252,340
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,813
- Net Difference Between Projected and Actual Investment	(36,562)
- Change of Assumptions	4,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,119
Pension Expense/(Income)	42,238
Contributions	(53,014)
Total Activity in FY 2025	(32,927)
Net Pension Liability as of June 30, 2025	\$219,413

Supplemental Information

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

\$53,014

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$44,653
2027	14,954
2028	(1,982)
2029	(9,638)
2030	0
Thereafter	0
Total	\$47,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$387,748	\$219,413	\$79,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1024000
 Submission Unit Name: PUTNAM COUNTY PUBLIC LIBRARY

Wages: \$449,291 Proportionate Share: 0.0000630

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$287,812	\$208,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,104	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,990
Change of Assumptions	4,250	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,459	26,562
Total	\$37,813	\$29,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,292
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	(5,732)
Total	\$25,560

PERF Net Pension Liability - Unaudited

PUTNAM COUNTY PUBLIC LIBRARY - 1024000

Net Pension Liability as of June 30, 2024	\$287,812
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(393)
- Net Difference Between Projected and Actual Investment	(41,097)
- Change of Assumptions	4,250
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,633)
Pension Expense/(Income)	25,560
Contributions	(50,321)
Total Activity in FY 2025	(79,634)
Net Pension Liability as of June 30, 2025	\$208,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,321

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$28,975
2027	(436)
2028	(11,132)
2029	(9,146)
2030	0
Thereafter	0
Total	\$8,261

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$367,893	\$208,178	\$75,719

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1025000
 Submission Unit Name: DEARBORN COUNTY

Wages: \$13,215,546 Proportionate Share: 0.0018544

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,421,849	\$6,127,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$856,687	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	88,009
Change of Assumptions	125,095	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,679	51,500
Total	\$1,089,461	\$139,509

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$921,072
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,090
Total	\$940,162

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - 1025000

Net Pension Liability as of June 30, 2024	\$7,421,849
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96,038
- Net Difference Between Projected and Actual Investment	(1,070,687)
- Change of Assumptions	125,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,827
Pension Expense/(Income)	940,162
Contributions	(1,458,578)
Total Activity in FY 2025	(1,294,143)
Net Pension Liability as of June 30, 2025	\$6,127,706

Supplemental Information

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

\$1,458,578

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,108,176
2027	243,441
2028	(132,488)
2029	(269,177)
2030	0
Thereafter	0
Total	\$949,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,828,907	\$6,127,706	\$2,228,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1025001

Submission Unit Name: DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT

Wages: \$368,517

Proportionate Share: 0.0000517

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$219,286	\$170,838

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,884	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,454
Change of Assumptions	3,488	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,371	17,175
Total	\$29,743	\$19,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,679
Specific 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	\$24,676

PERF Net Pension Liability - Unaudited

DEARBORN COUNTY - SOLID WASTE MANAGEMENT DISTRICT - 1025001

Net Pension Liability as of June 30, 2024	\$219,286
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,410
- Net Difference Between Projected and Actual Investment	(31,488)
- Change of Assumptions	3,488
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,592)
Pension Expense/(Income)	24,676
Contributions	(25,942)
Total Activity in FY 2025	(48,448)
Net Pension Liability as of June 30, 2025	\$170,838

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,942

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$26,674
2027	684
2028	(9,739)
2029	(7,505)
2030	0
Thereafter	0
Total	\$10,114

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$301,906	\$170,838	\$62,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1026000
 Submission Unit Name: GRANT COUNTY

Wages: \$13,504,431 Proportionate Share: 0.0018949

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,233,602	\$6,261,535

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$875,397	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	89,931
Change of Assumptions	127,827	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	343,106	36,619
Total	\$1,346,330	\$126,550

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$941,188
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,310
Total	\$948,498

PERF Net Pension Liability - Unaudited

GRANT COUNTY - 1026000

Net Pension Liability as of June 30, 2024	\$7,233,602
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	134,041
- Net Difference Between Projected and Actual Investment	(1,047,685)
- Change of Assumptions	127,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	328,562
Pension Expense/(Income)	948,498
Contributions	(1,463,310)
Total Activity in FY 2025	(972,067)
Net Pension Liability as of June 30, 2025	\$6,261,535

Supplemental Information

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

\$1,463,310

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,213,081
2027	356,903
2028	(75,149)
2029	(275,055)
2030	0
Thereafter	0
Total	\$1,219,780

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,065,409	\$6,261,535	\$2,277,467

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1027000
 Submission Unit Name: TOWN OF LOWELL

Wages: \$2,161,055 Proportionate Share: 0.0003032

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,092,397	\$1,001,898

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,071	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,390
Change of Assumptions	20,453	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,600	14,638
Total	\$246,124	\$29,028

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$150,598
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,061)
Total	\$106,537

PERF Net Pension Liability - Unaudited

TOWN OF LOWELL - 1027000

Net Pension Liability as of June 30, 2024	\$1,092,397
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,114
- Net Difference Between Projected and Actual Investment	(159,027)
- Change of Assumptions	20,453
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	155,243
Pension Expense/(Income)	106,537
Contributions	(241,819)
Total Activity in FY 2025	(90,499)
Net Pension Liability as of June 30, 2025	\$1,001,898

Supplemental Information

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

\$241,819

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$192,706
2027	66,067
2028	2,335
2029	(44,012)
2030	0
Thereafter	0
Total	\$217,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,770,559	\$1,001,898	\$364,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1028000
 Submission Unit Name: MIAMI COUNTY

Wages: \$8,720,526 Proportionate Share: 0.0012236

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,505,432	\$4,043,281

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$565,273	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	58,072
Change of Assumptions	82,542	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	373,467	20,396
Total	\$1,021,282	\$78,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$607,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,284
Total	\$779,040

PERF Net Pension Liability - Unaudited

MIAMI COUNTY - 1028000

Net Pension Liability as of June 30, 2024	\$4,505,432
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	103,521
- Net Difference Between Projected and Actual Investment	(654,607)
- Change of Assumptions	82,542
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	198,421
Pension Expense/(Income)	779,040
Contributions	(971,068)
Total Activity in FY 2025	(462,151)
Net Pension Liability as of June 30, 2025	\$4,043,281

Supplemental Information

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

\$971,068

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$846,712
2027	284,037
2028	(10,322)
2029	(177,613)
2030	0
Thereafter	0
Total	\$942,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,145,303	\$4,043,281	\$1,470,636

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1029000
 Submission Unit Name: TOWN OF REMINGTON

Wages: \$586,519 Proportionate Share: 0.0000823

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$287,812	\$271,953

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,021	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,906
Change of Assumptions	5,552	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,489	6,584
Total	\$76,062	\$10,490

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,697
Total	\$46,575

PERF Net Pension Liability - Unaudited

TOWN OF REMINGTON - 1029000

Net Pension Liability as of June 30, 2024	\$287,812
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,524
- Net Difference Between Projected and Actual Investment	(42,013)
- Change of Assumptions	5,552
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,193
Pension Expense/(Income)	46,575
Contributions	(65,690)
Total Activity in FY 2025	(15,859)
Net Pension Liability as of June 30, 2025	\$271,953

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,690

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$53,787
2027	21,420
2028	2,311
2029	(11,946)
2030	0
Thereafter	0
Total	\$65,572

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$480,597	\$271,953	\$98,916

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1030000
 Submission Unit Name: TOWN OF BROOKVILLE

Wages: \$1,168,435 Proportionate Share: 0.0001640

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$675,190	\$541,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,764	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,783
Change of Assumptions	11,063	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,058	20,884
Total	\$95,885	\$28,667

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,458
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	(8,623)
Total	\$72,835

PERF Net Pension Liability - Unaudited

TOWN OF BROOKVILLE - 1030000

Net Pension Liability as of June 30, 2024	\$675,190
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,565
- Net Difference Between Projected and Actual Investment	(97,180)
- Change of Assumptions	11,063
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,315
Pension Expense/(Income)	72,835
Contributions	(130,864)
Total Activity in FY 2025	(133,266)
Net Pension Liability as of June 30, 2025	\$541,924

Supplemental Information

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

\$130,864

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$90,619
2027	15,252
2028	(14,847)
2029	(23,806)
2030	0
Thereafter	0
Total	\$67,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$957,690	\$541,924	\$197,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1031000
 Submission Unit Name: CITY OF COLUMBIA CITY

Wages: \$4,783,822 Proportionate Share: 0.0006713

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,732,202	\$2,218,253

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310,124	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,860
Change of Assumptions	45,285	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,022	31,387
Total	\$361,431	\$63,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,787)
Total	\$321,644

PERF Net Pension Liability - Unaudited

CITY OF COLUMBIA CITY - 1031000

Net Pension Liability as of June 30, 2024	\$2,732,202
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,107
- Net Difference Between Projected and Actual Investment	(393,613)
- Change of Assumptions	45,285
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,073)
Pension Expense/(Income)	321,644
Contributions	(509,299)
Total Activity in FY 2025	(513,949)
Net Pension Liability as of June 30, 2025	\$2,218,253

Supplemental Information

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

\$509,299

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$377,461
2027	79,500
2028	(61,334)
2029	(97,443)
2030	0
Thereafter	0
Total	\$298,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,920,106	\$2,218,253	\$806,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1032000
 Submission Unit Name: CITY OF GREENWOOD

Wages: \$11,385,755 Proportionate Share: 0.0015976

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,566,071	\$5,279,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$738,051	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	75,822
Change of Assumptions	107,771	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,011	116,850
Total	\$946,833	\$192,672

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$793,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,082)
Total	\$774,438

PERF Net Pension Liability - Unaudited

CITY OF GREENWOOD - 1032000

Net Pension Liability as of June 30, 2024	\$6,566,071
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	65,109
- Net Difference Between Projected and Actual Investment	(945,192)
- Change of Assumptions	107,771
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,861)
Pension Expense/(Income)	774,438
Contributions	(1,275,204)
Total Activity in FY 2025	(1,286,939)
Net Pension Liability as of June 30, 2025	\$5,279,132

Supplemental Information

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

\$1,275,204

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$917,226
2027	211,227
2028	(142,389)
2029	(231,903)
2030	0
Thereafter	0
Total	\$754,161

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,329,304	\$5,279,132	\$1,920,144

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1033000
 Submission Unit Name: CITY OF NEW ALBANY

Wages: \$7,738,575 Proportionate Share: 0.0010859

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,601,369	\$3,588,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$501,659	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	51,536
Change of Assumptions	73,253	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,557	201,865
Total	\$600,469	\$253,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$539,361
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(84,230)
Total	\$455,131

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY - 1033000

Net Pension Liability as of June 30, 2024	\$4,601,369
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,075
- Net Difference Between Projected and Actual Investment	(660,773)
- Change of Assumptions	73,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,492)
Pension Expense/(Income)	455,131
Contributions	(844,300)
Total Activity in FY 2025	(1,013,106)
Net Pension Liability as of June 30, 2025	\$3,588,263

Supplemental Information

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

\$844,300

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$558,256
2027	75,300
2028	(128,864)
2029	(157,624)
2030	0
Thereafter	0
Total	\$347,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,341,194	\$3,588,263	\$1,305,135

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1033001

Submission Unit Name: CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT

Wages: \$393,486

Proportionate Share:

0.0000552

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$232,185	\$182,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,501	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,620
Change of Assumptions	3,724	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,603	7,338
Total	\$44,828	\$9,958

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,448
Total	\$30,866

PERF Net Pension Liability - Unaudited

CITY OF NEW ALBANY-FLOOD CONTROL DISTRICT - 1033001

Net Pension Liability as of June 30, 2024	\$232,185
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,705
- Net Difference Between Projected and Actual Investment	(33,362)
- Change of Assumptions	3,724
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,233)
Pension Expense/(Income)	30,866
Contributions	(39,481)
Total Activity in FY 2025	(49,781)
Net Pension Liability as of June 30, 2025	\$182,404

Supplemental Information

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

\$39,481

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$39,757
2027	10,207
2028	(7,081)
2029	(8,013)
2030	0
Thereafter	0
Total	\$34,870

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$322,345	\$182,404	\$66,344

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1035000
 Submission Unit Name: TOWN OF ROACHDALE

Wages: \$306,168 Proportionate Share: 0.0000430

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$168,898	\$142,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,865	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,041
Change of Assumptions	2,901	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,901	1,120
Total	\$29,667	\$3,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,358
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	3,195
Total	\$24,553

PERF Net Pension Liability - Unaudited

TOWN OF ROACHDALE - 1035000

Net Pension Liability as of June 30, 2024	\$168,898
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,555
- Net Difference Between Projected and Actual Investment	(24,404)
- Change of Assumptions	2,901
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,878
Pension Expense/(Income)	24,553
Contributions	(34,291)
Total Activity in FY 2025	(26,808)
Net Pension Liability as of June 30, 2025	\$142,090

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,291

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,219
2027	7,871
2028	(2,343)
2029	(6,241)
2030	0
Thereafter	0
Total	\$26,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$251,102	\$142,090	\$51,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1038000

Submission Unit Name: RIVER FOREST COMMUNITY SCHOOL CORPORATION

Wages: \$2,615,744

Proportionate Share: 0.0003670

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,742,595	\$1,212,720

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,545	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,418
Change of Assumptions	24,757	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128,620	156,037
Total	\$322,922	\$173,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$182,287
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,487
Total	\$194,774

PERF Net Pension Liability - Unaudited

RIVER FOREST COMMUNITY SCHOOL CORPORATION - 1038000

Net Pension Liability as of June 30, 2024	\$1,742,595
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(9,050)
- Net Difference Between Projected and Actual Investment	(248,144)
- Change of Assumptions	24,757
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(202,462)
Pension Expense/(Income)	194,774
Contributions	(289,750)
Total Activity in FY 2025	(529,875)
Net Pension Liability as of June 30, 2025	\$1,212,720

Supplemental Information

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

\$289,750

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$233,300
2027	47,751
2028	(78,311)
2029	(53,273)
2030	0
Thereafter	0
Total	\$149,467

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,143,124	\$1,212,720	\$441,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1039000

Submission Unit Name: INDIANA 15 REGIONAL PLANNING COMMISSION

Wages: \$301,771

Proportionate Share:

0.0000423

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$205,177	\$139,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,542	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,008
Change of Assumptions	2,853	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,677	21,717
Total	\$24,072	\$23,725

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,927)
Total	\$15,083

PERF Net Pension Liability - Unaudited

INDIANA 15 REGIONAL PLANNING COMMISSION - 1039000

Net Pension Liability as of June 30, 2024	\$205,177
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,486)
- Net Difference Between Projected and Actual Investment	(29,174)
- Change of Assumptions	2,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,092)
Pension Expense/(Income)	15,083
Contributions	(33,584)
Total Activity in FY 2025	(65,400)
Net Pension Liability as of June 30, 2025	\$139,777

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,584

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$17,820
2027	(1,527)
2028	(9,806)
2029	(6,140)
2030	0
Thereafter	0
Total	\$347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$247,014	\$139,777	\$50,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1041000
 Submission Unit Name: CITY OF LAWRENCE

Wages: \$7,783,884 Proportionate Share: 0.0010922

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,746,888	\$3,609,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$504,569	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	51,835
Change of Assumptions	73,678	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,966	261,063
Total	\$628,213	\$312,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$542,491
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,108)
Total	\$486,383

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE - 1041000

Net Pension Liability as of June 30, 2024	\$4,746,888
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,071
- Net Difference Between Projected and Actual Investment	(680,339)
- Change of Assumptions	73,678
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(163,957)
Pension Expense/(Income)	486,383
Contributions	(871,643)
Total Activity in FY 2025	(1,137,807)
Net Pension Liability as of June 30, 2025	\$3,609,081

Supplemental Information

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

\$871,643

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$552,534
2027	68,049
2028	(146,729)
2029	(158,539)
2030	0
Thereafter	0
Total	\$315,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,377,983	\$3,609,081	\$1,312,707

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1041001

Submission Unit Name: CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY

Wages: \$82,425

Proportionate Share:

0.0000116

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$49,581	\$38,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,359	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	551
Change of Assumptions	783	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	566	5,548
Total	\$6,708	\$6,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,440)
Total	(\$3,678)

PERF Net Pension Liability - Unaudited

CITY OF LAWRENCE-FORT HARRISON REUSE AUTHORITY - 1041001

Net Pension Liability as of June 30, 2024	\$49,581
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	278
- Net Difference Between Projected and Actual Investment	(7,116)
- Change of Assumptions	783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,715
Pension Expense/(Income)	(3,678)
Contributions	(9,232)
Total Activity in FY 2025	(11,250)
Net Pension Liability as of June 30, 2025	\$38,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,232

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,694
2027	1,004
2028	(1,405)
2029	(1,684)
2030	0
Thereafter	0
Total	\$609

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,739	\$38,331	\$13,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1042000
 Submission Unit Name: TOWN OF LIBERTY

Wages: \$693,346 Proportionate Share: 0.0000973

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$400,680	\$321,520

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,950	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,618
Change of Assumptions	6,564	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,463	7,462
Total	\$59,977	\$12,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,798
Total	\$52,126

PERF Net Pension Liability - Unaudited

TOWN OF LIBERTY - 1042000

Net Pension Liability as of June 30, 2024	\$400,680
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,885
- Net Difference Between Projected and Actual Investment	(57,669)
- Change of Assumptions	6,564
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,411)
Pension Expense/(Income)	52,126
Contributions	(77,655)
Total Activity in FY 2025	(79,160)
Net Pension Liability as of June 30, 2025	\$321,520

Supplemental Information

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

\$77,655

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$59,746
2027	11,100
2028	(8,825)
2029	(14,124)
2030	0
Thereafter	0
Total	\$47,897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$568,191	\$321,520	\$116,944

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1043000

Submission Unit Name: SO DEARBORN REGIONAL SEWER DISTRICT

Wages: \$496,434

Proportionate Share:

0.0000697

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$256,371	\$230,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,200	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,308
Change of Assumptions	4,702	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,452	6,590
Total	\$54,354	\$9,898

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,902)
Total	\$28,718

PERF Net Pension Liability - Unaudited

SO DEARBORN REGIONAL SEWER DISTRICT - 1043000

Net Pension Liability as of June 30, 2024	\$256,371
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,925
- Net Difference Between Projected and Actual Investment	(37,252)
- Change of Assumptions	4,702
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,455
Pension Expense/(Income)	28,718
Contributions	(55,601)
Total Activity in FY 2025	(26,053)
Net Pension Liability as of June 30, 2025	\$230,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,601

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,627
2027	13,411
2028	(466)
2029	(10,116)
2030	0
Thereafter	0
Total	\$44,456

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$407,018	\$230,318	\$83,772

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1044000
 Submission Unit Name: CITY OF MUNCIE

Wages: \$14,681,903 Proportionate Share: 0.0020601

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,429,192	\$6,807,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$951,715	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	97,772
Change of Assumptions	138,971	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,430	71,707
Total	\$1,179,116	\$169,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,023,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,619
Total	\$1,124,861

PERF Net Pension Liability - Unaudited

CITY OF MUNCIE - 1044000

Net Pension Liability as of June 30, 2024	\$8,429,192
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	87,825
- Net Difference Between Projected and Actual Investment	(1,213,826)
- Change of Assumptions	138,971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(147,594)
Pension Expense/(Income)	1,124,861
Contributions	(1,612,005)
Total Activity in FY 2025	(1,621,768)
Net Pension Liability as of June 30, 2025	\$6,807,424

Supplemental Information

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

\$1,612,005

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,238,657
2027	254,500
2028	(184,484)
2029	(299,036)
2030	0
Thereafter	0
Total	\$1,009,637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,030,107	\$6,807,424	\$2,476,019

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1045000
 Submission Unit Name: TOWN OF WATERLOO

Wages: \$1,062,444 Proportionate Share: 0.0001491

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$555,470	\$492,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,880	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,076
Change of Assumptions	10,058	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,747	9,840
Total	\$106,685	\$16,916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,647
Total	\$76,704

PERF Net Pension Liability - Unaudited

TOWN OF WATERLOO - 1045000

Net Pension Liability as of June 30, 2024	\$555,470
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,951
- Net Difference Between Projected and Actual Investment	(80,622)
- Change of Assumptions	10,058
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,317
Pension Expense/(Income)	76,704
Contributions	(113,190)
Total Activity in FY 2025	(62,782)
Net Pension Liability as of June 30, 2025	\$492,688

Supplemental Information

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

\$113,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$88,701
2027	26,490
2028	(3,779)
2029	(21,643)
2030	0
Thereafter	0
Total	\$89,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$870,681	\$492,688	\$179,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1046000

Submission Unit Name: GREATER JASPER CONSOLIDATED SCHOOLS

Wages: \$4,748,912

Proportionate Share:

0.0006664

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,722,930	\$2,202,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$307,860	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,627
Change of Assumptions	44,954	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54,208	21,523
Total	\$407,022	\$53,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$330,998
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,776
Total	\$338,774

PERF Net Pension Liability - Unaudited

GREATER JASPER CONSOLIDATED SCHOOLS - 1046000

Net Pension Liability as of June 30, 2024	\$2,722,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,793
- Net Difference Between Projected and Actual Investment	(392,152)
- Change of Assumptions	44,954
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,460)
Pension Expense/(Income)	338,774
Contributions	(516,777)
Total Activity in FY 2025	(520,868)
Net Pension Liability as of June 30, 2025	\$2,202,062

Supplemental Information

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

\$516,777

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$413,588
2027	97,146
2028	(60,130)
2029	(96,732)
2030	0
Thereafter	0
Total	\$353,872

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,891,492	\$2,202,062	\$800,941

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1047000
 Submission Unit Name: DELPHI COMMUNITY SCHOOL CORP

Wages: \$1,430,164 Proportionate Share: 0.0002007

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$794,910	\$663,196

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,718	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,525
Change of Assumptions	13,539	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,038	1,293
Total	\$124,295	\$10,818

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,785
Total	\$106,472

PERF Net Pension Liability - Unaudited

DELPHI COMMUNITY SCHOOL CORP - 1047000

Net Pension Liability as of June 30, 2024	\$794,910
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,249
- Net Difference Between Projected and Actual Investment	(114,774)
- Change of Assumptions	13,539
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,978
Pension Expense/(Income)	106,472
Contributions	(160,178)
Total Activity in FY 2025	(131,714)
Net Pension Liability as of June 30, 2025	\$663,196

Supplemental Information

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

\$160,178

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$124,016
2027	30,758
2028	(12,164)
2029	(29,133)
2030	0
Thereafter	0
Total	\$113,477

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,172,003	\$663,196	\$241,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1048000
 Submission Unit Name: DALEVILLE COMMUNITY SCHOOLS

Wages: \$1,066,158 Proportionate Share: 0.0001496

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$625,206	\$494,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,111	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,100
Change of Assumptions	10,092	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,726	50,526
Total	\$93,929	\$57,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,306
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,309
Total	\$77,615

PERF Net Pension Liability - Unaudited

DALEVILLE COMMUNITY SCHOOLS - 1048000

Net Pension Liability as of June 30, 2024	\$625,206
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,035
- Net Difference Between Projected and Actual Investment	(89,879)
- Change of Assumptions	10,092
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,240)
Pension Expense/(Income)	77,615
Contributions	(117,489)
Total Activity in FY 2025	(130,866)
Net Pension Liability as of June 30, 2025	\$494,340

Supplemental Information

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

\$117,489

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$72,987
2027	824
2028	(15,792)
2029	(21,716)
2030	0
Thereafter	0
Total	\$36,303

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$873,600	\$494,340	\$179,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1049000

Submission Unit Name: SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY

Wages: \$3,235,393

Proportionate Share: 0.0004540

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,018,314	\$1,500,204

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$209,737	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,547
Change of Assumptions	30,626	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,947	144,201
Total	\$260,310	\$165,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$225,500
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,548)
Total	\$172,952

PERF Net Pension Liability - Unaudited

SALEM COMMUNITY SCHOOLS-WASHINGTON COUNTY - 1049000

Net Pension Liability as of June 30, 2024	\$2,018,314
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,884
- Net Difference Between Projected and Actual Investment	(288,779)
- Change of Assumptions	30,626
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(73,655)
Pension Expense/(Income)	172,952
Contributions	(362,138)
Total Activity in FY 2025	(518,110)
Net Pension Liability as of June 30, 2025	\$1,500,204

Supplemental Information

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

\$362,138

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$204,040
2027	26,099
2028	(69,676)
2029	(65,901)
2030	0
Thereafter	0
Total	\$94,562

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,651,167	\$1,500,204	\$545,659

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1050000
 Submission Unit Name: TOWN OF CLOVERDALE

Wages: \$651,803 Proportionate Share: 0.0000915

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$382,944	\$302,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,271	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,343
Change of Assumptions	6,172	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,287	9,171
Total	\$54,730	\$13,514

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,448
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,427)
Total	\$42,021

PERF Net Pension Liability - Unaudited

TOWN OF CLOVERDALE - 1050000

Net Pension Liability as of June 30, 2024	\$382,944
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,024
- Net Difference Between Projected and Actual Investment	(55,046)
- Change of Assumptions	6,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,759)
Pension Expense/(Income)	42,021
Contributions	(73,002)
Total Activity in FY 2025	(80,590)
Net Pension Liability as of June 30, 2025	\$302,354

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,002

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$52,986
2027	10,990
2028	(9,477)
2029	(13,283)
2030	0
Thereafter	0
Total	\$41,216

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$534,321	\$302,354	\$109,973

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1051000

Submission Unit Name: GEORGETOWN TOWNSHIP, FLOYD COUNTY

Wages: \$24,750

Proportionate Share: 0.0000035

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,899	\$11,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	166
Change of Assumptions	236	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	895	1,132
Total	\$2,748	\$1,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(419)
Total	\$1,319

PERF Net Pension Liability - Unaudited

GEORGETOWN TOWNSHIP, FLOYD COUNTY - 1051000

Net Pension Liability as of June 30, 2024	\$12,899
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	295
- Net Difference Between Projected and Actual Investment	(1,874)
- Change of Assumptions	236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,462
Pension Expense/(Income)	1,319
Contributions	(2,772)
Total Activity in FY 2025	(1,334)
Net Pension Liability as of June 30, 2025	\$11,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,772

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,743
2027	249
2028	(34)
2029	(508)
2030	0
Thereafter	0
Total	\$1,450

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,439	\$11,565	\$4,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1052000
 Submission Unit Name: WARRICK COUNTY AUDITOR

Wages: \$12,841,125 Proportionate Share: 0.0018018

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,193,292	\$5,953,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$832,387	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	85,513
Change of Assumptions	121,546	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,168	105,039
Total	\$1,064,101	\$190,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$894,945
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,562
Total	\$922,507

PERF Net Pension Liability - Unaudited

WARRICK COUNTY AUDITOR - 1052000

Net Pension Liability as of June 30, 2024	\$7,193,292
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	95,162
- Net Difference Between Projected and Actual Investment	(1,037,930)
- Change of Assumptions	121,546
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,139
Pension Expense/(Income)	922,507
Contributions	(1,414,822)
Total Activity in FY 2025	(1,239,398)
Net Pension Liability as of June 30, 2025	\$5,953,894

Supplemental Information

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

\$1,414,822

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,046,455
2027	214,511
2028	(125,875)
2029	(261,542)
2030	0
Thereafter	0
Total	\$873,549

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,521,745	\$5,953,894	\$2,165,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1054000
 Submission Unit Name: KNOX COUNTY

Wages: \$11,586,769 Proportionate Share: 0.0016258

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,062,601	\$5,372,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$751,079	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	77,160
Change of Assumptions	109,674	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	420,592	1,462
Total	\$1,281,345	\$78,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$807,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164,382
Total	\$971,909

PERF Net Pension Liability - Unaudited

KNOX COUNTY - 1054000

Net Pension Liability as of June 30, 2024	\$6,062,601
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	129,736
- Net Difference Between Projected and Actual Investment	(879,869)
- Change of Assumptions	109,674
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	269,719
Pension Expense/(Income)	971,909
Contributions	(1,291,453)
Total Activity in FY 2025	(690,284)
Net Pension Liability as of June 30, 2025	\$5,372,317

Supplemental Information

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

\$1,291,453

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,117,368
2027	349,345
2028	(27,995)
2029	(235,995)
2030	0
Thereafter	0
Total	\$1,202,723

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,493,980	\$5,372,317	\$1,954,037

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1055000
 Submission Unit Name: CITY OF NEW HAVEN

Wages: \$4,334,043 Proportionate Share: 0.0006081

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,541,133	\$2,009,414

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$280,927	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,860
Change of Assumptions	41,021	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,640	81,351
Total	\$352,588	\$110,211

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$302,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,044)
Total	\$256,996

PERF Net Pension Liability - Unaudited

CITY OF NEW HAVEN - 1055000

Net Pension Liability as of June 30, 2024	\$2,541,133
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,492
- Net Difference Between Projected and Actual Investment	(365,315)
- Change of Assumptions	41,021
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,621)
Pension Expense/(Income)	256,996
Contributions	(478,292)
Total Activity in FY 2025	(531,719)
Net Pension Liability as of June 30, 2025	\$2,009,414

Supplemental Information

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

\$478,292

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$340,124
2027	54,503
2028	(63,980)
2029	(88,270)
2030	0
Thereafter	0
Total	\$242,377

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,551,045	\$2,009,414	\$730,871

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1056000
 Submission Unit Name: TOWN OF NEW WHITELAND

Wages: \$1,266,679 Proportionate Share: 0.0001777

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$696,957	\$587,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,093	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,434
Change of Assumptions	11,987	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,977	8,021
Total	\$114,057	\$16,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$88,263
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	2,775
Total	\$91,038

PERF Net Pension Liability - Unaudited

TOWN OF NEW WHITELAND - 1056000

Net Pension Liability as of June 30, 2024	\$696,957
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,663
- Net Difference Between Projected and Actual Investment	(100,714)
- Change of Assumptions	11,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,894
Pension Expense/(Income)	91,038
Contributions	(134,631)
Total Activity in FY 2025	(109,763)
Net Pension Liability as of June 30, 2025	\$587,194

Supplemental Information

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

\$134,631

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$105,332
2027	29,319
2028	(11,255)
2029	(25,794)
2030	0
Thereafter	0
Total	\$97,602

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,037,692	\$587,194	\$213,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1057000
 Submission Unit Name: CENTER TOWNSHIP, HOWARD COUNTY

Wages: \$619,354 Proportionate Share: 0.0000869

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$350,696	\$287,154

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,146	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,124
Change of Assumptions	5,862	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,010	3,060
Total	\$54,018	\$7,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,056
Total	\$47,219

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, HOWARD COUNTY - 1057000

Net Pension Liability as of June 30, 2024	\$350,696
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,204
- Net Difference Between Projected and Actual Investment	(50,557)
- Change of Assumptions	5,862
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(902)
Pension Expense/(Income)	47,219
Contributions	(69,368)
Total Activity in FY 2025	(63,542)
Net Pension Liability as of June 30, 2025	\$287,154

Supplemental Information

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

\$69,368

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$54,882
2027	11,074
2028	(6,509)
2029	(12,613)
2030	0
Thereafter	0
Total	\$46,834

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$507,459	\$287,154	\$104,444

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1058000
 Submission Unit Name: BENTON COMMUNITY SCHOOL CORP

Wages: \$3,512,385 Proportionate Share: 0.0004928

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,167,461	\$1,628,415

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,661	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,388
Change of Assumptions	33,243	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,517	158,857
Total	\$286,421	\$182,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,771
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,217)
Total	\$192,554

PERF Net Pension Liability - Unaudited

BENTON COMMUNITY SCHOOL CORP - 1058000

Net Pension Liability as of June 30, 2024	\$2,167,461
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,523
- Net Difference Between Projected and Actual Investment	(310,367)
- Change of Assumptions	33,243
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,777)
Pension Expense/(Income)	192,554
Contributions	(393,222)
Total Activity in FY 2025	(539,046)
Net Pension Liability as of June 30, 2025	\$1,628,415

Supplemental Information

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

\$393,222

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$224,541
2027	22,296
2028	(71,128)
2029	(71,533)
2030	0
Thereafter	0
Total	\$104,176

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,877,742	\$1,628,415	\$592,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1059000
 Submission Unit Name: NEW ALBANY TWP TRUSTEES OFFICE

Wages: \$154,369 Proportionate Share: 0.0000217

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$90,294	\$71,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,030
Change of Assumptions	1,464	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,458	1,619
Total	\$13,947	\$2,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,295
Total	\$12,073

PERF Net Pension Liability - Unaudited

NEW ALBANY TWP TRUSTEES OFFICE - 1059000

Net Pension Liability as of June 30, 2024	\$90,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	771
- Net Difference Between Projected and Actual Investment	(12,985)
- Change of Assumptions	1,464
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,622)
Pension Expense/(Income)	12,073
Contributions	(17,289)
Total Activity in FY 2025	(18,588)
Net Pension Liability as of June 30, 2025	\$71,706

Supplemental Information

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

\$17,289

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$13,975
2027	2,626
2028	(2,153)
2029	(3,150)
2030	0
Thereafter	0
Total	\$11,298

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,719	\$71,706	\$26,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1060000
 Submission Unit Name: SPENCER COUNTY

Wages: \$4,883,863 Proportionate Share: 0.0006853

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,685,039	\$2,264,515

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316,591	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,524
Change of Assumptions	46,229	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,505	11,774
Total	\$422,325	\$44,298

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,065
Total	\$342,450

PERF Net Pension Liability - Unaudited

SPENCER COUNTY - 1060000

Net Pension Liability as of June 30, 2024	\$2,685,039
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,407
- Net Difference Between Projected and Actual Investment	(388,032)
- Change of Assumptions	46,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,178
Pension Expense/(Income)	342,450
Contributions	(530,756)
Total Activity in FY 2025	(420,524)
Net Pension Liability as of June 30, 2025	\$2,264,515

Supplemental Information

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

\$530,756

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$416,733
2027	100,755
2028	(39,986)
2029	(99,475)
2030	0
Thereafter	0
Total	\$378,027

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,001,860	\$2,264,515	\$823,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1060001

Submission Unit Name: SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$204,889

Proportionate Share:

0.0000287

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$123,751	\$94,837

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,259	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,362
Change of Assumptions	1,936	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,033	6,210
Total	\$17,228	\$7,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,255
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	(1,366)
Total	\$12,889

PERF Net Pension Liability - Unaudited

SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1060001

Net Pension Liability as of June 30, 2024	\$123,751
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	576
- Net Difference Between Projected and Actual Investment	(17,747)
- Change of Assumptions	1,936
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,620)
Pension Expense/(Income)	12,889
Contributions	(22,948)
Total Activity in FY 2025	(28,914)
Net Pension Liability as of June 30, 2025	\$94,837

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,948

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,584
2027	1,895
2028	(3,658)
2029	(4,165)
2030	0
Thereafter	0
Total	\$9,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$167,596	\$94,837	\$34,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1061000
 Submission Unit Name: EASTBROOK COMMUNITY SCHOOL CORP

Wages: \$2,861,661 Proportionate Share: 0.0004015

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,638,595	\$1,326,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,483	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,055
Change of Assumptions	27,084	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,198	21,280
Total	\$232,765	\$40,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,423
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	36,601
Total	\$236,024

PERF Net Pension Liability - Unaudited

EASTBROOK COMMUNITY SCHOOL CORP - 1061000

Net Pension Liability as of June 30, 2024	\$1,638,595
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,547
- Net Difference Between Projected and Actual Investment	(236,011)
- Change of Assumptions	27,084
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,011)
Pension Expense/(Income)	236,024
Contributions	(320,506)
Total Activity in FY 2025	(311,873)
Net Pension Liability as of June 30, 2025	\$1,326,722

Supplemental Information

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

\$320,506

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$234,501
2027	49,779
2028	(33,570)
2029	(58,280)
2030	0
Thereafter	0
Total	\$192,430

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,344,589	\$1,326,722	\$482,560

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1062000
 Submission Unit Name: LOOGOOTEE COMMUNITY SCHOOL CORPORATION

Wages: \$423,693 Proportionate Share: 0.0000595

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$238,231	\$196,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,488	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,824
Change of Assumptions	4,014	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,850	12,870
Total	\$35,352	\$15,694

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,553
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,705)
Total	\$22,848

PERF Net Pension Liability - Unaudited

LOOGOOTEE COMMUNITY SCHOOL CORPORATION - 1062000

Net Pension Liability as of June 30, 2024	\$238,231
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,072
- Net Difference Between Projected and Actual Investment	(34,367)
- Change of Assumptions	4,014
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,268
Pension Expense/(Income)	22,848
Contributions	(47,453)
Total Activity in FY 2025	(41,618)
Net Pension Liability as of June 30, 2025	\$196,613

Supplemental Information

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

\$47,453

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$28,765
2027	3,634
2028	(4,105)
2029	(8,636)
2030	0
Thereafter	0
Total	\$19,658

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$347,455	\$196,613	\$71,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1063000
 Submission Unit Name: CITY OF GREENSBURG

Wages: \$3,176,753 Proportionate Share: 0.0004458

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,821,602	\$1,473,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$205,948	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,158
Change of Assumptions	30,073	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,112	23,078
Total	\$255,133	\$44,236

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,689)
Total	\$213,738

PERF Net Pension Liability - Unaudited

CITY OF GREENSBURG - 1063000

Net Pension Liability as of June 30, 2024	\$1,821,602
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,256
- Net Difference Between Projected and Actual Investment	(262,344)
- Change of Assumptions	30,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,279
Pension Expense/(Income)	213,738
Contributions	(352,496)
Total Activity in FY 2025	(348,494)
Net Pension Liability as of June 30, 2025	\$1,473,108

Supplemental Information

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

\$352,496

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$257,974
2027	56,173
2028	(38,539)
2029	(64,711)
2030	0
Thereafter	0
Total	\$210,897

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,603,282	\$1,473,108	\$535,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1066000

Submission Unit Name: TOWN OF LYNN

Wages: \$386,959

Proportionate Share: 0.0000543

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$198,728	\$179,430

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,085	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,577
Change of Assumptions	3,663	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,874	43
Total	\$45,622	\$2,620

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,971
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	6,346
Total	\$33,317

PERF Net Pension Liability - Unaudited

TOWN OF LYNN - 1066000

Net Pension Liability as of June 30, 2024	\$198,728
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,718
- Net Difference Between Projected and Actual Investment	(28,889)
- Change of Assumptions	3,663
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,233
Pension Expense/(Income)	33,317
Contributions	(43,340)
Total Activity in FY 2025	(19,298)
Net Pension Liability as of June 30, 2025	\$179,430

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,340

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$38,398
2027	12,651
2028	(165)
2029	(7,882)
2030	0
Thereafter	0
Total	\$43,002

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$317,089	\$179,430	\$65,263

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1067000
 Submission Unit Name: LAFAYETTE TOWNSHIP, FLOYD COUNTY

Wages: \$14,063 Proportionate Share: 0.0000020

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,868	\$6,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$924	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	95
Change of Assumptions	135	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	172	3,597
Total	\$1,231	\$3,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,821)
Total	(\$828)

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP, FLOYD COUNTY - 1067000

Net Pension Liability as of June 30, 2024	\$8,868
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15
- Net Difference Between Projected and Actual Investment	(1,269)
- Change of Assumptions	135
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(312)
Pension Expense/(Income)	(828)
Contributions	0
Total Activity in FY 2025	(2,259)
Net Pension Liability as of June 30, 2025	\$6,609

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(510)
2027	(961)
2028	(700)
2029	(290)
2030	0
Thereafter	0
Total	(2,461)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,679	\$6,609	\$2,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1069000

Submission Unit Name: CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION

Wages: \$2,309,170

Proportionate Share: 0.0003240

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,339,093	\$1,070,630

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$149,680	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,377
Change of Assumptions	21,856	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,674	25,985
Total	\$191,210	\$41,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$160,929
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,152)
Total	\$138,777

PERF Net Pension Liability - Unaudited

CENTRAL NOBLE COMMUNITY SCHOOL CORPORATION - 1069000

Net Pension Liability as of June 30, 2024	\$1,339,093
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,439
- Net Difference Between Projected and Actual Investment	(192,678)
- Change of Assumptions	21,856
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,248
Pension Expense/(Income)	138,777
Contributions	(252,105)
Total Activity in FY 2025	(268,463)
Net Pension Liability as of June 30, 2025	\$1,070,630

Supplemental Information

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

\$252,105

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$194,026
2027	34,784
2028	(31,931)
2029	(47,031)
2030	0
Thereafter	0
Total	\$149,848

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,892,022	\$1,070,630	\$389,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1071000
 Submission Unit Name: CITY OF JASPER

Wages: \$10,574,418 Proportionate Share: 0.0014838

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,941,672	\$4,903,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$685,479	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	70,421
Change of Assumptions	100,095	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,059	39,965
Total	\$859,633	\$110,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$736,996
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,804
Total	\$752,800

PERF Net Pension Liability - Unaudited

CITY OF JASPER - 1071000

Net Pension Liability as of June 30, 2024	\$5,941,672
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,530
- Net Difference Between Projected and Actual Investment	(857,119)
- Change of Assumptions	100,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,498
Pension Expense/(Income)	752,800
Contributions	(1,159,386)
Total Activity in FY 2025	(1,038,582)
Net Pension Liability as of June 30, 2025	\$4,903,090

Supplemental Information

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

\$1,159,386

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$876,364
2027	196,787
2028	(108,522)
2029	(215,382)
2030	0
Thereafter	0
Total	\$749,247

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,664,760	\$4,903,090	\$1,783,369

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1072000
 Submission Unit Name: CENTRE TOWNSHIP-ST JOSEPH COUNTY

Wages: \$1,198,888 Proportionate Share: 0.0001682

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$801,763	\$555,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,704	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,983
Change of Assumptions	11,346	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,964	77,463
Total	\$99,014	\$85,446

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,544
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,312)
Total	\$71,232

PERF Net Pension Liability - Unaudited

CENTRE TOWNSHIP-ST JOSEPH COUNTY - 1072000

Net Pension Liability as of June 30, 2024	\$801,763
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,467)
- Net Difference Between Projected and Actual Investment	(114,139)
- Change of Assumptions	11,346
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,658)
Pension Expense/(Income)	71,232
Contributions	(134,275)
Total Activity in FY 2025	(245,961)
Net Pension Liability as of June 30, 2025	\$555,802

Supplemental Information

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

\$134,275

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$76,393
2027	(2,294)
2028	(36,115)
2029	(24,416)
2030	0
Thereafter	0
Total	\$13,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$982,216	\$555,802	\$202,158

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1073000
 Submission Unit Name: CARROLL COUNTY

Wages: \$5,422,147 Proportionate Share: 0.0007608

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,971,642	\$2,513,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$351,471	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,107
Change of Assumptions	51,322	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,177	15,793
Total	\$502,970	\$51,900

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$377,886
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,226
Total	\$399,112

PERF Net Pension Liability - Unaudited

CARROLL COUNTY - 1073000

Net Pension Liability as of June 30, 2024	\$2,971,642
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	46,914
- Net Difference Between Projected and Actual Investment	(429,563)
- Change of Assumptions	51,322
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,975
Pension Expense/(Income)	399,112
Contributions	(599,404)
Total Activity in FY 2025	(457,644)
Net Pension Liability as of June 30, 2025	\$2,513,998

Supplemental Information

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

\$599,404

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$471,348
2027	130,243
2028	(40,087)
2029	(110,434)
2030	0
Thereafter	0
Total	\$451,070

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,442,748	\$2,513,998	\$914,400

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1074000
 Submission Unit Name: VERMILLION COUNTY

Wages: \$4,181,470 Proportionate Share: 0.0005867

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,427,862	\$1,938,700

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$271,041	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,845
Change of Assumptions	39,578	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,503	36,084
Total	\$349,122	\$63,929

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$291,411
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,640
Total	\$302,051

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY - 1074000

Net Pension Liability as of June 30, 2024	\$2,427,862
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,215
- Net Difference Between Projected and Actual Investment	(349,302)
- Change of Assumptions	39,578
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,449)
Pension Expense/(Income)	302,051
Contributions	(468,255)
Total Activity in FY 2025	(489,162)
Net Pension Liability as of June 30, 2025	\$1,938,700

Supplemental Information

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

\$468,255

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$351,862
2027	73,962
2028	(55,468)
2029	(85,163)
2030	0
Thereafter	0
Total	\$285,193

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,426,078	\$1,938,700	\$705,150

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1075000
 Submission Unit Name: PORTER COUNTY

Wages: \$32,685,800 Proportionate Share: 0.0045864

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,556,236	\$15,155,366

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,118,802	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	217,669
Change of Assumptions	309,390	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	202,399	345,952
Total	\$2,630,591	\$563,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,278,043
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	(167,568)
Total	\$2,110,475

PERF Net Pension Liability - Unaudited

PORTER COUNTY - 1075000

Net Pension Liability as of June 30, 2024	\$18,556,236
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	217,014
- Net Difference Between Projected and Actual Investment	(2,674,578)
- Change of Assumptions	309,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	271,401
Pension Expense/(Income)	2,110,475
Contributions	(3,634,572)
Total Activity in FY 2025	(3,400,870)
Net Pension Liability as of June 30, 2025	\$15,155,366

Supplemental Information

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

\$3,634,572

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,529,064
2027	562,820
2028	(359,170)
2029	(665,744)
2030	0
Thereafter	0
Total	\$2,066,970

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,782,623	\$15,155,366	\$5,512,361

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1076000

Submission Unit Name: EASTERN PULASKI COMMUNITY SCHOOL CORPORATION

Wages: \$1,715,924

Proportionate Share: 0.0002408

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,026,289	\$795,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,244	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,428
Change of Assumptions	16,244	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,343	80,874
Total	\$139,831	\$92,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,443)
Total	\$118,161

PERF Net Pension Liability - Unaudited

EASTERN PULASKI COMMUNITY SCHOOL CORPORATION - 1076000

Net Pension Liability as of June 30, 2024	\$1,026,289
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,062
- Net Difference Between Projected and Actual Investment	(147,312)
- Change of Assumptions	16,244
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,558)
Pension Expense/(Income)	118,161
Contributions	(192,183)
Total Activity in FY 2025	(230,586)
Net Pension Liability as of June 30, 2025	\$795,703

Supplemental Information

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

\$192,183

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$95,174
2027	15,776
2028	(28,468)
2029	(34,953)
2030	0
Thereafter	0
Total	\$47,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,406,169	\$795,703	\$289,416

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1077000
 Submission Unit Name: STARKE COUNTY

Wages: \$6,232,842 Proportionate Share: 0.0008746

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,515,019	\$2,890,041

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$404,043	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,508
Change of Assumptions	58,999	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,171	62,141
Total	\$524,213	\$103,649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$434,410
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,221)
Total	\$418,189

PERF Net Pension Liability - Unaudited

STARKE COUNTY - 1077000

Net Pension Liability as of June 30, 2024	\$3,515,019
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,796
- Net Difference Between Projected and Actual Investment	(506,909)
- Change of Assumptions	58,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,501
Pension Expense/(Income)	418,189
Contributions	(697,554)
Total Activity in FY 2025	(624,978)
Net Pension Liability as of June 30, 2025	\$2,890,041

Supplemental Information

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

\$697,554

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$510,468
2027	99,922
2028	(62,872)
2029	(126,954)
2030	0
Thereafter	0
Total	\$420,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,107,292	\$2,890,041	\$1,051,175

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1077001

Submission Unit Name: STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT

Wages: \$56,935

Proportionate Share: 0.0000080

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$31,442	\$26,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	380
Change of Assumptions	540	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	975	259
Total	\$5,211	\$639

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,974
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	365
Total	\$4,339

PERF Net Pension Liability - Unaudited

STARKE COUNTY-ENVIRONMENTAL MANAGEMENT DISTRICT - 1077001

Net Pension Liability as of June 30, 2024	\$31,442
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474
- Net Difference Between Projected and Actual Investment	(4,543)
- Change of Assumptions	540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	560
Pension Expense/(Income)	4,339
Contributions	(6,377)
Total Activity in FY 2025	(5,007)
Net Pension Liability as of June 30, 2025	\$26,435

Supplemental Information

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

\$6,377

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,834
2027	1,340
2028	(441)
2029	(1,161)
2030	0
Thereafter	0
Total	\$4,572

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,717	\$26,435	\$9,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1078000
 Submission Unit Name: NORTH WHITE SCHOOL CORPORATION

Wages: \$896,222 Proportionate Share: 0.0001258

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$519,997	\$415,695

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$58,116	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,970
Change of Assumptions	8,486	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,761	22,682
Total	\$78,363	\$28,652

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$62,484
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	5,194
Total	\$67,678

PERF Net Pension Liability - Unaudited

NORTH WHITE SCHOOL CORPORATION - 1078000

Net Pension Liability as of June 30, 2024	\$519,997
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,823
- Net Difference Between Projected and Actual Investment	(74,819)
- Change of Assumptions	8,486
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,093)
Pension Expense/(Income)	67,678
Contributions	(100,377)
Total Activity in FY 2025	(104,302)
Net Pension Liability as of June 30, 2025	\$415,695

Supplemental Information

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

\$100,377

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$70,719
2027	9,043
2028	(11,790)
2029	(18,261)
2030	0
Thereafter	0
Total	\$49,711

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$734,618	\$415,695	\$151,198

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1079000
 Submission Unit Name: TOWN OF BATTLE GROUND

Wages: \$154,783 Proportionate Share: 0.0000217

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$69,736	\$71,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,030
Change of Assumptions	1,464	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,137	128
Total	\$25,626	\$1,158

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	932
Total	\$11,710

PERF Net Pension Liability - Unaudited

TOWN OF BATTLE GROUND - 1079000

Net Pension Liability as of June 30, 2024	\$69,736
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,878
- Net Difference Between Projected and Actual Investment	(10,263)
- Change of Assumptions	1,464
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,517
Pension Expense/(Income)	11,710
Contributions	(17,336)
Total Activity in FY 2025	1,970
Net Pension Liability as of June 30, 2025	\$71,706

Supplemental Information

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

\$17,336

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,152
2027	7,675
2028	1,791
2029	(3,150)
2030	0
Thereafter	0
Total	\$24,468

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,719	\$71,706	\$26,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1080000

Submission Unit Name: NORTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$1,152,820

Proportionate Share:

0.0001618

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$605,857	\$534,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$74,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,679
Change of Assumptions	10,915	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,438	6,635
Total	\$120,101	\$14,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$80,365
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,433)
Total	\$72,932

PERF Net Pension Liability - Unaudited

NORTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1080000

Net Pension Liability as of June 30, 2024	\$605,857
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,655
- Net Difference Between Projected and Actual Investment	(87,897)
- Change of Assumptions	10,915
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,305
Pension Expense/(Income)	72,932
Contributions	(129,113)
Total Activity in FY 2025	(71,203)
Net Pension Liability as of June 30, 2025	\$534,654

Supplemental Information

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

\$129,113

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$102,167
2027	30,226
2028	(3,120)
2029	(23,486)
2030	0
Thereafter	0
Total	\$105,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$944,843	\$534,654	\$194,466

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1081000

Submission Unit Name: PRAIRIE HEIGHTS COMMUNITY SCH CORP

Wages: \$2,880,619

Proportionate Share: 0.0004042

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,759,122	\$1,335,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,730	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,183
Change of Assumptions	27,267	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,852	74,482
Total	\$277,849	\$93,665

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,764
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,920
Total	\$215,684

PERF Net Pension Liability - Unaudited

PRAIRIE HEIGHTS COMMUNITY SCH CORP - 1081000

Net Pension Liability as of June 30, 2024	\$1,759,122
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,441
- Net Difference Between Projected and Actual Investment	(252,097)
- Change of Assumptions	27,267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(104,555)
Pension Expense/(Income)	215,684
Contributions	(316,218)
Total Activity in FY 2025	(423,478)
Net Pension Liability as of June 30, 2025	\$1,335,644

Supplemental Information

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

\$316,218

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$248,204
2027	51,002
2028	(56,350)
2029	(58,672)
2030	0
Thereafter	0
Total	\$184,184

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,360,356	\$1,335,644	\$485,805

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1082000
 Submission Unit Name: CITY OF MONTICELLO

Wages: \$1,755,399 Proportionate Share: 0.0002463

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$951,312	\$813,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,784	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,689
Change of Assumptions	16,615	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,697	10,000
Total	\$165,096	\$21,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,336
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(458)
Total	\$121,878

PERF Net Pension Liability - Unaudited

CITY OF MONTICELLO - 1082000

Net Pension Liability as of June 30, 2024	\$951,312
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,286
- Net Difference Between Projected and Actual Investment	(137,646)
- Change of Assumptions	16,615
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,369
Pension Expense/(Income)	121,878
Contributions	(194,937)
Total Activity in FY 2025	(137,435)
Net Pension Liability as of June 30, 2025	\$813,877

Supplemental Information

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

\$194,937

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$149,591
2027	40,274
2028	(10,705)
2029	(35,753)
2030	0
Thereafter	0
Total	\$143,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,438,287	\$813,877	\$296,026

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1083000

Submission Unit Name: LINTON-STOCKTON SCHOOL CORPORATION

Wages: \$1,403,487

Proportionate Share: 0.0001969

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$798,538	\$650,639

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,963	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,345
Change of Assumptions	13,283	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,159	8,337
Total	\$109,405	\$17,682

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,799
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	4,343
Total	\$102,142

PERF Net Pension Liability - Unaudited

LINTON-STOCKTON SCHOOL CORPORATION - 1083000

Net Pension Liability as of June 30, 2024	\$798,538
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,123
- Net Difference Between Projected and Actual Investment	(115,074)
- Change of Assumptions	13,283
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,491)
Pension Expense/(Income)	102,142
Contributions	(150,882)
Total Activity in FY 2025	(147,899)
Net Pension Liability as of June 30, 2025	\$650,639

Supplemental Information

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

\$150,882

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,931
2027	24,446
2028	(17,073)
2029	(28,581)
2030	0
Thereafter	0
Total	\$91,723

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,149,812	\$650,639	\$236,653

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1084000
 Submission Unit Name: CITY OF WESTFIELD

Wages: \$12,694,328 Proportionate Share: 0.0017812

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,418,537	\$5,885,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$822,870	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	84,535
Change of Assumptions	120,157	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	598,197	0
Total	\$1,541,224	\$84,535

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$884,714
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	291,576
Total	\$1,176,290

PERF Net Pension Liability - Unaudited

CITY OF WESTFIELD - 1084000

Net Pension Liability as of June 30, 2024	\$6,418,537
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	165,048
- Net Difference Between Projected and Actual Investment	(934,371)
- Change of Assumptions	120,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	350,536
Pension Expense/(Income)	1,176,290
Contributions	(1,410,374)
Total Activity in FY 2025	(532,714)
Net Pension Liability as of June 30, 2025	\$5,885,823

Supplemental Information

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

\$1,410,374

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,285,996
2027	418,286
2028	10,958
2029	(258,551)
2030	0
Thereafter	0
Total	\$1,456,689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,401,450	\$5,885,823	\$2,140,811

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1085000

Submission Unit Name: LAWRENCEBURG COMMUNITY SCHOOL CORP

Wages: \$4,253,276

Proportionate Share:

0.0005968

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,340,793	\$1,972,074

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,707	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,324
Change of Assumptions	40,259	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,002	0
Total	\$412,968	\$28,324

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,211
Total	\$340,639

PERF Net Pension Liability - Unaudited

LAWRENCEBURG COMMUNITY SCHOOL CORP - 1085000

Net Pension Liability as of June 30, 2024	\$2,340,793
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,804
- Net Difference Between Projected and Actual Investment	(338,253)
- Change of Assumptions	40,259
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,281
Pension Expense/(Income)	340,639
Contributions	(469,449)
Total Activity in FY 2025	(368,719)
Net Pension Liability as of June 30, 2025	\$1,972,074

Supplemental Information

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

\$469,449

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$403,099
2027	101,664
2028	(33,490)
2029	(86,629)
2030	0
Thereafter	0
Total	\$384,644

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,485,058	\$1,972,074	\$717,290

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1086000
 Submission Unit Name: JEFFERSON COUNTY

Wages: \$8,089,392 Proportionate Share: 0.0011351

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,542,114	\$3,750,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$524,388	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	53,871
Change of Assumptions	76,572	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,886	1,584
Total	\$678,846	\$55,455

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$563,799
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	48,600
Total	\$612,399

PERF Net Pension Liability - Unaudited

JEFFERSON COUNTY - 1086000

Net Pension Liability as of June 30, 2024	\$4,542,114
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,877
- Net Difference Between Projected and Actual Investment	(655,262)
- Change of Assumptions	76,572
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,596
Pension Expense/(Income)	612,399
Contributions	(896,455)
Total Activity in FY 2025	(791,273)
Net Pension Liability as of June 30, 2025	\$3,750,841

Supplemental Information

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

\$896,455

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$705,312
2027	162,862
2028	(80,016)
2029	(164,767)
2030	0
Thereafter	0
Total	\$623,391

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,628,501	\$3,750,841	\$1,364,269

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1087000
 Submission Unit Name: TOWN OF FREMONT

Wages: \$1,078,711 Proportionate Share: 0.0001514

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$599,811	\$500,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,943	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,185
Change of Assumptions	10,213	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,856	10,413
Total	\$110,012	\$17,598

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$75,200
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	(6,253)
Total	\$68,947

PERF Net Pension Liability - Unaudited

TOWN OF FREMONT - 1087000

Net Pension Liability as of June 30, 2024	\$599,811
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,470
- Net Difference Between Projected and Actual Investment	(86,602)
- Change of Assumptions	10,213
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,265
Pension Expense/(Income)	68,947
Contributions	(120,816)
Total Activity in FY 2025	(99,523)
Net Pension Liability as of June 30, 2025	\$500,288

Supplemental Information

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

\$120,816

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$93,334
2027	30,268
2028	(9,211)
2029	(21,977)
2030	0
Thereafter	0
Total	\$92,414

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$884,112	\$500,288	\$181,967

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1088000
 Submission Unit Name: CITY OF GREENCASTLE

Wages: \$2,584,451 Proportionate Share: 0.0003626

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,479,775	\$1,198,181

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$167,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,209
Change of Assumptions	24,460	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,111	19,310
Total	\$211,083	\$36,519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,102
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	(4,736)
Total	\$175,366

PERF Net Pension Liability - Unaudited

CITY OF GREENCASTLE - 1088000

Net Pension Liability as of June 30, 2024	\$1,479,775
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,853
- Net Difference Between Projected and Actual Investment	(213,136)
- Change of Assumptions	24,460
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,489)
Pension Expense/(Income)	175,366
Contributions	(272,648)
Total Activity in FY 2025	(281,594)
Net Pension Liability as of June 30, 2025	\$1,198,181

Supplemental Information

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

\$272,648

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$213,018
2027	48,684
2028	(34,504)
2029	(52,634)
2030	0
Thereafter	0
Total	\$174,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,117,430	\$1,198,181	\$435,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1089000
 Submission Unit Name: TOWN OF HANOVER

Wages: \$602,351 Proportionate Share: 0.0000845

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$377,703	\$279,223

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,037	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,010
Change of Assumptions	5,700	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,475	38,727
Total	\$49,212	\$42,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,971
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	(11,550)
Total	\$30,421

PERF Net Pension Liability - Unaudited

TOWN OF HANOVER - 1089000

Net Pension Liability as of June 30, 2024	\$377,703
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	327
- Net Difference Between Projected and Actual Investment	(54,019)
- Change of Assumptions	5,700
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,446)
Pension Expense/(Income)	30,421
Contributions	(67,463)
Total Activity in FY 2025	(98,480)
Net Pension Liability as of June 30, 2025	\$279,223

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,463

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,330
2027	(2,246)
2028	(13,344)
2029	(12,265)
2030	0
Thereafter	0
Total	\$6,475

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$493,444	\$279,223	\$101,560

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1090000
 Submission Unit Name: CITY OF PERU

Wages: \$2,076,684 Proportionate Share: 0.0002914

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,119,001	\$962,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$134,620	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,830
Change of Assumptions	19,657	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,231	14,171
Total	\$200,508	\$28,001

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$144,737
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,732
Total	\$150,469

PERF Net Pension Liability - Unaudited

CITY OF PERU - 1090000

Net Pension Liability as of June 30, 2024	\$1,119,001
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,936
- Net Difference Between Projected and Actual Investment	(161,990)
- Change of Assumptions	19,657
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,421
Pension Expense/(Income)	150,469
Contributions	(232,588)
Total Activity in FY 2025	(156,095)
Net Pension Liability as of June 30, 2025	\$962,906

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$232,588

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$178,663
2027	47,072
2028	(10,930)
2029	(42,298)
2030	0
Thereafter	0
Total	\$172,507

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,701,652	\$962,906	\$350,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1091000

Submission Unit Name: SOUTH MADISON COMMUNITY SCHOOL CORP

Wages: \$4,843,313

Proportionate Share:

0.0006796

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,796,294	\$2,245,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$313,958	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,254
Change of Assumptions	45,845	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,669	32,842
Total	\$398,472	\$65,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$337,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,377
Total	\$346,931

PERF Net Pension Liability - Unaudited

SOUTH MADISON COMMUNITY SCHOOL CORP - 1091000

Net Pension Liability as of June 30, 2024	\$2,796,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,372
- Net Difference Between Projected and Actual Investment	(402,493)
- Change of Assumptions	45,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,691)
Pension Expense/(Income)	346,931
Contributions	(540,578)
Total Activity in FY 2025	(550,614)
Net Pension Liability as of June 30, 2025	\$2,245,680

Supplemental Information

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

\$540,578

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$409,333
2027	84,337
2028	(61,645)
2029	(98,649)
2030	0
Thereafter	0
Total	\$333,376

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,968,575	\$2,245,680	\$816,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1092000
 Submission Unit Name: CROWN POINT COMMUNITY SCHOOL CORPORATION

Wages: \$13,919,084 Proportionate Share: 0.0019531

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,725,786	\$6,453,852

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$902,283	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	92,693
Change of Assumptions	131,753	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	201,135	2,882
Total	\$1,235,171	\$95,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$970,095
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,873
Total	\$1,133,968

PERF Net Pension Liability - Unaudited

CROWN POINT COMMUNITY SCHOOL CORPORATION - 1092000

Net Pension Liability as of June 30, 2024	\$7,725,786
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	110,484
- Net Difference Between Projected and Actual Investment	(1,115,613)
- Change of Assumptions	131,753
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,060
Pension Expense/(Income)	1,133,968
Contributions	(1,545,586)
Total Activity in FY 2025	(1,271,934)
Net Pension Liability as of June 30, 2025	\$6,453,852

Supplemental Information

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

\$1,545,586

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,228,530
2027	314,341
2028	(119,771)
2029	(283,504)
2030	0
Thereafter	0
Total	\$1,139,596

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,405,273	\$6,453,852	\$2,347,417

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1093000
 Submission Unit Name: CITY OF MISHAWAKA

Wages: \$9,483,525 Proportionate Share: 0.0013307

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,258,017	\$4,397,184

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$614,750	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	63,155
Change of Assumptions	89,767	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,575	20,913
Total	\$788,092	\$84,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$660,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,356
Total	\$701,308

PERF Net Pension Liability - Unaudited

CITY OF MISHAWAKA - 1093000

Net Pension Liability as of June 30, 2024	\$5,258,017
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,867
- Net Difference Between Projected and Actual Investment	(759,334)
- Change of Assumptions	89,767
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,105
Pension Expense/(Income)	701,308
Contributions	(1,010,546)
Total Activity in FY 2025	(860,833)
Net Pension Liability as of June 30, 2025	\$4,397,184

Supplemental Information

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

\$1,010,546

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$793,527
2027	194,782
2028	(91,125)
2029	(193,160)
2030	0
Thereafter	0
Total	\$704,024

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,770,721	\$4,397,184	\$1,599,359

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1094000

Submission Unit Name: CHARLES A BEARD MEMORIAL SCHOOL CORPORATION

Wages: \$1,108,380

Proportionate Share:

0.0001555

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$683,252	\$513,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,837	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,380
Change of Assumptions	10,490	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,720	44,721
Total	\$94,047	\$52,101

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,236
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,184)
Total	\$73,052

PERF Net Pension Liability - Unaudited

CHARLES A BEARD MEMORIAL SCHOOL CORPORATION - 1094000

Net Pension Liability as of June 30, 2024	\$683,252
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,812
- Net Difference Between Projected and Actual Investment	(97,845)
- Change of Assumptions	10,490
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,786)
Pension Expense/(Income)	73,052
Contributions	(124,139)
Total Activity in FY 2025	(169,416)
Net Pension Liability as of June 30, 2025	\$513,836

Supplemental Information

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

\$124,139

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,593
2027	6,223
2028	(22,299)
2029	(22,571)
2030	0
Thereafter	0
Total	\$41,946

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$908,054	\$513,836	\$186,894

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1095000
 Submission Unit Name: DELAWARE COUNTY

Wages: \$22,306,383 Proportionate Share: 0.0031300

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,525,882	\$10,342,817

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,445,982	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	148,549
Change of Assumptions	211,144	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	165,723	104,086
Total	\$1,822,849	\$252,635

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,554,656
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	406
Total	\$1,555,062

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY - 1095000

Net Pension Liability as of June 30, 2024	\$12,525,882
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162,232
- Net Difference Between Projected and Actual Investment	(1,807,019)
- Change of Assumptions	211,144
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,475
Pension Expense/(Income)	1,555,062
Contributions	(2,461,959)
Total Activity in FY 2025	(2,183,065)
Net Pension Liability as of June 30, 2025	\$10,342,817

Supplemental Information

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

\$2,461,959

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,802,535
2027	445,379
2028	(223,362)
2029	(454,338)
2030	0
Thereafter	0
Total	\$1,570,214

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,277,867	\$10,342,817	\$3,761,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1097000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP

Wages: \$15,343,726

Proportionate Share:

0.0021530

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,517,874	\$7,114,404

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$994,632	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	102,181
Change of Assumptions	145,238	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	304,489	295,423
Total	\$1,444,359	\$397,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,069,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,315
Total	\$1,188,700

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF PIKE TOWNSHIP - 1097000

Net Pension Liability as of June 30, 2024	\$8,517,874
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121,654
- Net Difference Between Projected and Actual Investment	(1,229,977)
- Change of Assumptions	145,238
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,888
Pension Expense/(Income)	1,188,700
Contributions	(1,690,973)
Total Activity in FY 2025	(1,403,470)
Net Pension Liability as of June 30, 2025	\$7,114,404

Supplemental Information

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

\$1,690,973

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,291,212
2027	203,555
2028	(135,491)
2029	(312,521)
2030	0
Thereafter	0
Total	\$1,046,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,572,603	\$7,114,404	\$2,587,675

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1098000
 Submission Unit Name: MADISON GRANT SCHOOL CORP

Wages: \$1,229,253 Proportionate Share: 0.0001725

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$695,748	\$570,011

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,691	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,187
Change of Assumptions	11,637	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,213	20,350
Total	\$98,541	\$28,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$85,680
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,409)
Total	\$68,271

PERF Net Pension Liability - Unaudited

MADISON GRANT SCHOOL CORP - 1098000

Net Pension Liability as of June 30, 2024	\$695,748
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,385
- Net Difference Between Projected and Actual Investment	(100,306)
- Change of Assumptions	11,637
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,029
Pension Expense/(Income)	68,271
Contributions	(135,753)
Total Activity in FY 2025	(125,737)
Net Pension Liability as of June 30, 2025	\$570,011

Supplemental Information

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

\$135,753

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$90,634
2027	17,740
2028	(13,331)
2029	(25,039)
2030	0
Thereafter	0
Total	\$70,004

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,007,327	\$570,011	\$207,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1100000
 Submission Unit Name: TOWN OF CUMBERLAND

Wages: \$1,742,083 Proportionate Share: 0.0002444

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$932,770	\$807,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,907	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,599
Change of Assumptions	16,487	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,076	14,208
Total	\$171,470	\$25,807

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$121,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,914)
Total	\$117,478

PERF Net Pension Liability - Unaudited

TOWN OF CUMBERLAND - 1100000

Net Pension Liability as of June 30, 2024	\$932,770
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,309
- Net Difference Between Projected and Actual Investment	(135,101)
- Change of Assumptions	16,487
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,769
Pension Expense/(Income)	117,478
Contributions	(195,113)
Total Activity in FY 2025	(125,171)
Net Pension Liability as of June 30, 2025	\$807,599

Supplemental Information

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

\$195,113

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$148,258
2027	40,940
2028	(8,060)
2029	(35,475)
2030	0
Thereafter	0
Total	\$145,663

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,427,192	\$807,599	\$293,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1102000
 Submission Unit Name: NORTH KNOX SCHOOL CORPORATION

Wages: \$1,014,058 Proportionate Share: 0.0001423

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$586,911	\$470,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,739	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,754
Change of Assumptions	9,599	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,349	9,226
Total	\$90,687	\$15,980

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,680
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	557
Total	\$71,237

PERF Net Pension Liability - Unaudited

NORTH KNOX SCHOOL CORPORATION - 1102000

Net Pension Liability as of June 30, 2024	\$586,911
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,588
- Net Difference Between Projected and Actual Investment	(84,463)
- Change of Assumptions	9,599
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,081)
Pension Expense/(Income)	71,237
Contributions	(113,573)
Total Activity in FY 2025	(116,693)
Net Pension Liability as of June 30, 2025	\$470,218

Supplemental Information

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

\$113,573

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$87,380
2027	21,064
2028	(13,080)
2029	(20,657)
2030	0
Thereafter	0
Total	\$74,707

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$830,971	\$470,218	\$171,029

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1105000

Submission Unit Name: WHITKO COMMUNITY SCHOOL CORPORATION

Wages: \$2,369,042

Proportionate Share:

0.0003324

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,229,047	\$1,098,387

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,561	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,776
Change of Assumptions	22,423	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,272	6,411
Total	\$275,256	\$22,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,101
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,633
Total	\$195,734

PERF Net Pension Liability - Unaudited

WHITKO COMMUNITY SCHOOL CORPORATION - 1105000

Net Pension Liability as of June 30, 2024	\$1,229,047
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,599
- Net Difference Between Projected and Actual Investment	(178,506)
- Change of Assumptions	22,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,165
Pension Expense/(Income)	195,734
Contributions	(264,075)
Total Activity in FY 2025	(130,660)
Net Pension Liability as of June 30, 2025	\$1,098,387

Supplemental Information

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

\$264,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$228,564
2027	76,469
2028	(3,714)
2029	(48,250)
2030	0
Thereafter	0
Total	\$253,069

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,941,074	\$1,098,387	\$399,509

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1107000
 Submission Unit Name: ADAMS COUNTY

Wages: \$8,191,943 Proportionate Share: 0.0011495

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,711,415	\$3,798,424

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$531,040	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	54,555
Change of Assumptions	77,543	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,683	77,271
Total	\$658,266	\$131,826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$570,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,660)
Total	\$548,291

PERF Net Pension Liability - Unaudited

ADAMS COUNTY - 1107000

Net Pension Liability as of June 30, 2024	\$4,711,415
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,177
- Net Difference Between Projected and Actual Investment	(678,362)
- Change of Assumptions	77,543
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,715
Pension Expense/(Income)	548,291
Contributions	(910,355)
Total Activity in FY 2025	(912,991)
Net Pension Liability as of June 30, 2025	\$3,798,424

Supplemental Information

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

\$910,355

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$657,717
2027	137,344
2028	(101,764)
2029	(166,857)
2030	0
Thereafter	0
Total	\$526,440

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,712,591	\$3,798,424	\$1,381,576

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1107001

Submission Unit Name: ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$475,757

Proportionate Share: 0.0000668

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$284,588	\$220,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,860	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,170
Change of Assumptions	4,506	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,567	8,790
Total	\$42,933	\$11,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,179
Specific 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	\$38,480

PERF Net Pension Liability - Unaudited

ADAMS COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1107001

Net Pension Liability as of June 30, 2024	\$284,588
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,693
- Net Difference Between Projected and Actual Investment	(40,850)
- Change of Assumptions	4,506
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,397)
Pension Expense/(Income)	38,480
Contributions	(53,285)
Total Activity in FY 2025	(63,853)
Net Pension Liability as of June 30, 2025	\$220,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,285

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,150
2027	7,402
2028	(7,883)
2029	(9,696)
2030	0
Thereafter	0
Total	\$30,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$390,084	\$220,735	\$80,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1108001
 Submission Unit Name: MONTGOMERY COUNTY-AUDITOR

Wages: \$9,344,096 Proportionate Share: 0.0013111

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,653,772	\$4,332,418

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$605,695	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	62,224
Change of Assumptions	88,444	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	393,248	6,226
Total	\$1,087,387	\$68,450

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$651,217
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	133,029
Total	\$784,246

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-AUDITOR - 1108001

Net Pension Liability as of June 30, 2024	\$4,653,772
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	128,740
- Net Difference Between Projected and Actual Investment	(678,399)
- Change of Assumptions	88,444
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	361,014
Pension Expense/(Income)	784,246
Contributions	(1,005,399)
Total Activity in FY 2025	(321,354)
Net Pension Liability as of June 30, 2025	\$4,332,418

Supplemental Information

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

\$1,005,399

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$905,065
2027	290,773
2028	13,414
2029	(190,315)
2030	0
Thereafter	0
Total	\$1,018,937

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,656,266	\$4,332,418	\$1,575,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1108002
 Submission Unit Name: MONTGOMERY COUNTY-HIGHWAY DEPARTMENT

Wages: \$1,733,213 Proportionate Share: 0.0002432

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$967,436	\$803,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$112,352	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,542
Change of Assumptions	16,406	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,498	13,352
Total	\$148,256	\$24,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$120,796
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,528)
Total	\$114,268

PERF Net Pension Liability - Unaudited

MONTGOMERY COUNTY-HIGHWAY DEPARTMENT - 1108002

Net Pension Liability as of June 30, 2024	\$967,436
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,202
- Net Difference Between Projected and Actual Investment	(139,634)
- Change of Assumptions	16,406
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,076
Pension Expense/(Income)	114,268
Contributions	(194,120)
Total Activity in FY 2025	(163,802)
Net Pension Liability as of June 30, 2025	\$803,634

Supplemental Information

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

\$194,120

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$138,624
2027	35,576
2028	(15,536)
2029	(35,302)
2030	0
Thereafter	0
Total	\$123,362

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,420,184	\$803,634	\$292,300

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1109000
 Submission Unit Name: UNION COUNTY/COLLEGE CORNER JSD

Wages: \$2,381,015 Proportionate Share: 0.0003341

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,431,806	\$1,104,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$154,346	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,856
Change of Assumptions	22,538	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,452	62,617
Total	\$198,336	\$78,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,946
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,531)
Total	\$163,415

PERF Net Pension Liability - Unaudited

UNION COUNTY/COLLEGE CORNER JSD - 1109000

Net Pension Liability as of June 30, 2024	\$1,431,806
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,603
- Net Difference Between Projected and Actual Investment	(205,432)
- Change of Assumptions	22,538
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,996)
Pension Expense/(Income)	163,415
Contributions	(260,929)
Total Activity in FY 2025	(327,801)
Net Pension Liability as of June 30, 2025	\$1,104,005

Supplemental Information

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

\$260,929

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$187,388
2027	23,407
2028	(42,436)
2029	(48,496)
2030	0
Thereafter	0
Total	\$119,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,951,002	\$1,104,005	\$401,552

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1111000
 Submission Unit Name: CITY OF SCOTTSBURG

Wages: \$3,406,899 Proportionate Share: 0.0004780

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,969,136	\$1,579,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$220,824	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	22,686
Change of Assumptions	32,245	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,209	80,238
Total	\$277,278	\$102,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$237,420
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	(60,994)
Total	\$176,426

PERF Net Pension Liability - Unaudited

CITY OF SCOTTSBURG - 1111000

Net Pension Liability as of June 30, 2024	\$1,969,136
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,012
- Net Difference Between Projected and Actual Investment	(283,406)
- Change of Assumptions	32,245
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,670
Pension Expense/(Income)	176,426
Contributions	(381,573)
Total Activity in FY 2025	(389,626)
Net Pension Liability as of June 30, 2025	\$1,579,510

Supplemental Information

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

\$381,573

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$238,353
2027	48,855
2028	(43,469)
2029	(69,385)
2030	0
Thereafter	0
Total	\$174,354

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,791,317	\$1,579,510	\$574,505

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1112000

Submission Unit Name: ARGOS COMMUNITY SCHOOLS

Wages: \$805,016

Proportionate Share:

0.0001130

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$486,137	\$373,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,203	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,363
Change of Assumptions	7,623	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,782	21,576
Total	\$65,608	\$26,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,127
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	(5,989)
Total	\$50,138

PERF Net Pension Liability - Unaudited

ARGOS COMMUNITY SCHOOLS - 1112000

Net Pension Liability as of June 30, 2024	\$486,137
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,380
- Net Difference Between Projected and Actual Investment	(69,729)
- Change of Assumptions	7,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,988)
Pension Expense/(Income)	50,138
Contributions	(90,162)
Total Activity in FY 2025	(112,738)
Net Pension Liability as of June 30, 2025	\$373,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,162

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$60,512
2027	8,792
2028	(14,233)
2029	(16,402)
2030	0
Thereafter	0
Total	\$38,669

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$659,872	\$373,399	\$135,814

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1113000
 Submission Unit Name: CITY OF PORTAGE

Wages: \$9,852,462 Proportionate Share: 0.0013825

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,669,983	\$4,568,353

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$638,680	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	65,613
Change of Assumptions	93,261	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,539	132,717
Total	\$768,480	\$198,330

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$686,681
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	(55,355)
Total	\$631,326

PERF Net Pension Liability - Unaudited

CITY OF PORTAGE - 1113000

Net Pension Liability as of June 30, 2024	\$5,669,983
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	57,576
- Net Difference Between Projected and Actual Investment	(816,338)
- Change of Assumptions	93,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,114
Pension Expense/(Income)	631,326
Contributions	(1,070,569)
Total Activity in FY 2025	(1,101,630)
Net Pension Liability as of June 30, 2025	\$4,568,353

Supplemental Information

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

\$1,070,569

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$763,361
2027	136,620
2028	(129,153)
2029	(200,678)
2030	0
Thereafter	0
Total	\$570,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,073,211	\$4,568,353	\$1,661,617

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1114000

Submission Unit Name: SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY

Wages: \$1,653,163

Proportionate Share:

0.0002320

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,066,195	\$766,624

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,178	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,011
Change of Assumptions	15,650	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,225	75,176
Total	\$155,053	\$86,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,233
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,796)
Total	\$109,437

PERF Net Pension Liability - Unaudited

SOUTHWEST SCHOOL CORPORATION OF SULLIVAN COUNTY - 1114000

Net Pension Liability as of June 30, 2024	\$1,066,195
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,094)
- Net Difference Between Projected and Actual Investment	(152,179)
- Change of Assumptions	15,650
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,583)
Pension Expense/(Income)	109,437
Contributions	(184,802)
Total Activity in FY 2025	(299,571)
Net Pension Liability as of June 30, 2025	\$766,624

Supplemental Information

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

\$184,802

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$129,732
2027	15,139
2028	(42,327)
2029	(33,678)
2030	0
Thereafter	0
Total	\$68,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,354,781	\$766,624	\$278,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1115000
 Submission Unit Name: PIKE TOWNSHIP, MARION COUNTY

Wages: \$4,827,263 Proportionate Share: 0.0006773

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,586,280	\$2,238,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$312,896	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,144
Change of Assumptions	45,689	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,767	55,235
Total	\$460,352	\$87,379

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$336,412
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	21,794
Total	\$358,206

PERF Net Pension Liability - Unaudited

PIKE TOWNSHIP, MARION COUNTY - 1115000

Net Pension Liability as of June 30, 2024	\$2,586,280
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47,834
- Net Difference Between Projected and Actual Investment	(374,576)
- Change of Assumptions	45,689
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,140
Pension Expense/(Income)	358,206
Contributions	(522,493)
Total Activity in FY 2025	(348,200)
Net Pension Liability as of June 30, 2025	\$2,238,080

Supplemental Information

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

\$522,493

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$405,416
2027	93,012
2028	(27,141)
2029	(98,314)
2030	0
Thereafter	0
Total	\$372,973

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,955,144	\$2,238,080	\$814,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1116000
 Submission Unit Name: CITY OF BLOOMINGTON

Wages: \$25,801,566 Proportionate Share: 0.0036204

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,397,381	\$11,963,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,672,534	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	171,823
Change of Assumptions	244,226	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	882,574	0
Total	\$2,799,334	\$171,823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,798,235
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	350,592
Total	\$2,148,827

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON - 1116000

Net Pension Liability as of June 30, 2024	\$13,397,381
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	299,466
- Net Difference Between Projected and Actual Investment	(1,945,682)
- Change of Assumptions	244,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	681,010
Pension Expense/(Income)	2,148,827
Contributions	(2,861,926)
Total Activity in FY 2025	(1,434,079)
Net Pension Liability as of June 30, 2025	\$11,963,302

Supplemental Information

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

\$2,861,926

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,456,414
2027	742,730
2028	(46,110)
2029	(525,523)
2030	0
Thereafter	0
Total	\$2,627,511

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,141,595	\$11,963,302	\$4,351,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1116001

Submission Unit Name: CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION

Wages: \$4,879,442

Proportionate Share: 0.0006847

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,666,093	\$2,262,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$316,314	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	32,496
Change of Assumptions	46,189	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,989	0
Total	\$463,492	\$32,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$340,087
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,877
Total	\$420,964

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-BLOOMINGTON PUB TRANSPORTATION - 1116001

Net Pension Liability as of June 30, 2024	\$2,666,093
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,072
- Net Difference Between Projected and Actual Investment	(385,496)
- Change of Assumptions	46,189
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,709
Pension Expense/(Income)	420,964
Contributions	(545,999)
Total Activity in FY 2025	(403,561)
Net Pension Liability as of June 30, 2025	\$2,262,532

Supplemental Information

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

\$545,999

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$447,140
2027	116,095
2028	(32,850)
2029	(99,389)
2030	0
Thereafter	0
Total	\$430,996

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,998,357	\$2,262,532	\$822,936

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1116002

Submission Unit Name: CITY OF BLOOMINGTON-UTILITIES DEPARTMENT

Wages: \$12,100,484

Proportionate Share:

0.0016979

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,516,490	\$5,610,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$784,387	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	80,582
Change of Assumptions	114,537	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	339,450	21,213
Total	\$1,238,374	\$101,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$843,339
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,834
Total	\$949,173

PERF Net Pension Liability - Unaudited

CITY OF BLOOMINGTON-UTILITIES DEPARTMENT - 1116002

Net Pension Liability as of June 30, 2024	\$6,516,490
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	116,526
- Net Difference Between Projected and Actual Investment	(943,388)
- Change of Assumptions	114,537
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168,582
Pension Expense/(Income)	949,173
Contributions	(1,311,355)
Total Activity in FY 2025	(905,925)
Net Pension Liability as of June 30, 2025	\$5,610,565

Supplemental Information

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

\$1,311,355

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,122,111
2027	334,902
2028	(73,973)
2029	(246,461)
2030	0
Thereafter	0
Total	\$1,136,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,915,013	\$5,610,565	\$2,040,694

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1117000

Submission Unit Name: SOUTHEAST FOUNTAIN SCHOOL CORPORATION

Wages: \$2,297,230

Proportionate Share: 0.0003223

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,172,613	\$1,065,013

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,895	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,296
Change of Assumptions	21,742	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,558	0
Total	\$272,195	\$15,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$160,085
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	28,079
Total	\$188,164

PERF Net Pension Liability - Unaudited

SOUTHEAST FOUNTAIN SCHOOL CORPORATION - 1117000

Net Pension Liability as of June 30, 2024	\$1,172,613
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,716
- Net Difference Between Projected and Actual Investment	(170,554)
- Change of Assumptions	21,742
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,622
Pension Expense/(Income)	188,164
Contributions	(257,290)
Total Activity in FY 2025	(107,600)
Net Pension Liability as of June 30, 2025	\$1,065,013

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$257,290

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$230,030
2027	73,290
2028	362
2029	(46,783)
2030	0
Thereafter	0
Total	\$256,899

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,882,095	\$1,065,013	\$387,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1118000
 Submission Unit Name: TIPPECANOE VALLEY SCHOOL CORPORATION

Wages: \$1,973,320 Proportionate Share: 0.0002769

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,143,590	\$914,992

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,921	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,142
Change of Assumptions	18,679	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,968	19,577
Total	\$160,568	\$32,719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,535
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,893)
Total	\$132,642

PERF Net Pension Liability - Unaudited

TIPPECANOE VALLEY SCHOOL CORPORATION - 1118000

Net Pension Liability as of June 30, 2024	\$1,143,590
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,717
- Net Difference Between Projected and Actual Investment	(164,557)
- Change of Assumptions	18,679
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,069)
Pension Expense/(Income)	132,642
Contributions	(221,010)
Total Activity in FY 2025	(228,598)
Net Pension Liability as of June 30, 2025	\$914,992

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$221,010

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$161,320
2027	32,466
2028	(25,744)
2029	(40,193)
2030	0
Thereafter	0
Total	\$127,849

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,616,978	\$914,992	\$332,804

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1119000
 Submission Unit Name: ATTICA CONSOLIDATED SCHOOL CORP

Wages: \$585,781 Proportionate Share: 0.0000822

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$347,471	\$271,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,974	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,901
Change of Assumptions	5,545	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,048	18,082
Total	\$49,567	\$21,983

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,828
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	(4,488)
Total	\$36,340

PERF Net Pension Liability - Unaudited

ATTICA CONSOLIDATED SCHOOL CORP - 1119000

Net Pension Liability as of June 30, 2024	\$347,471
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,362
- Net Difference Between Projected and Actual Investment	(49,907)
- Change of Assumptions	5,545
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,581)
Pension Expense/(Income)	36,340
Contributions	(65,607)
Total Activity in FY 2025	(75,848)
Net Pension Liability as of June 30, 2025	\$271,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,607

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$43,754
2027	4,933
2028	(9,171)
2029	(11,932)
2030	0
Thereafter	0
Total	\$27,584

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$480,013	\$271,623	\$98,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1120000
 Submission Unit Name: SOUTH HENRY SCHOOL CORPORATION

Wages: \$506,906 Proportionate Share: 0.0000711

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$310,386	\$234,944

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,846	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,374
Change of Assumptions	4,796	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,592	16,445
Total	\$44,234	\$19,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,315
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	(1,955)
Total	\$33,360

PERF Net Pension Liability - Unaudited

SOUTH HENRY SCHOOL CORPORATION - 1120000

Net Pension Liability as of June 30, 2024	\$310,386
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,035
- Net Difference Between Projected and Actual Investment	(44,470)
- Change of Assumptions	4,796
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,389)
Pension Expense/(Income)	33,360
Contributions	(56,774)
Total Activity in FY 2025	(75,442)
Net Pension Liability as of June 30, 2025	\$234,944

Supplemental Information

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

\$56,774

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$37,754
2027	6,789
2028	(9,807)
2029	(10,321)
2030	0
Thereafter	0
Total	\$24,415

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$415,194	\$234,944	\$85,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1121000

Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY

Wages: \$1,478,428

Proportionate Share: 0.0002074

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$876,336	\$685,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,814	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,843
Change of Assumptions	13,991	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,190	42,695
Total	\$119,995	\$52,538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,521)
Total	\$81,494

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF NORTH POSEY COUNTY - 1121000

Net Pension Liability as of June 30, 2024	\$876,336
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,000
- Net Difference Between Projected and Actual Investment	(125,873)
- Change of Assumptions	13,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,512)
Pension Expense/(Income)	81,494
Contributions	(165,100)
Total Activity in FY 2025	(191,000)
Net Pension Liability as of June 30, 2025	\$685,336

Supplemental Information

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

\$165,100

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$104,723
2027	16,010
2028	(23,172)
2029	(30,104)
2030	0
Thereafter	0
Total	\$67,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,211,128	\$685,336	\$249,273

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1122000
 Submission Unit Name: SCOTT COUNTY SCH DIST 1

Wages: \$1,721,020 Proportionate Share: 0.0002415

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$973,886	\$798,016

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$111,567	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,462
Change of Assumptions	16,291	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,220	52,671
Total	\$140,078	\$64,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$119,952
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,216)
Total	\$81,736

PERF Net Pension Liability - Unaudited

SCOTT COUNTY SCH DIST 1 - 1122000

Net Pension Liability as of June 30, 2024	\$973,886
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,756
- Net Difference Between Projected and Actual Investment	(140,408)
- Change of Assumptions	16,291
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,509
Pension Expense/(Income)	81,736
Contributions	(192,754)
Total Activity in FY 2025	(175,870)
Net Pension Liability as of June 30, 2025	\$798,016

Supplemental Information

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

\$192,754

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$111,240
2027	17,716
2028	(17,955)
2029	(35,056)
2030	0
Thereafter	0
Total	\$75,945

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,410,257	\$798,016	\$290,257

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1123000
 Submission Unit Name: FRONTIER SCHOOL CORPORATION

Wages: \$1,688,391 Proportionate Share: 0.0002369

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$919,871	\$782,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,442	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,243
Change of Assumptions	15,981	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,738	0
Total	\$200,161	\$11,243

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$117,667
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	67,493
Total	\$185,160

PERF Net Pension Liability - Unaudited

FRONTIER SCHOOL CORPORATION - 1123000

Net Pension Liability as of June 30, 2024	\$919,871
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,166
- Net Difference Between Projected and Actual Investment	(133,037)
- Change of Assumptions	15,981
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,225)
Pension Expense/(Income)	185,160
Contributions	(189,100)
Total Activity in FY 2025	(137,055)
Net Pension Liability as of June 30, 2025	\$782,816

Supplemental Information

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

\$189,100

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$185,621
2027	48,510
2028	(10,826)
2029	(34,387)
2030	0
Thereafter	0
Total	\$188,918

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,383,395	\$782,816	\$284,728

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1124000
 Submission Unit Name: CITY OF COLUMBUS

Wages: \$12,981,198 Proportionate Share: 0.0018215

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,127,184	\$6,018,991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$841,488	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	86,448
Change of Assumptions	122,875	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	219,446	515
Total	\$1,183,809	\$86,963

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$904,730
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	90,362
Total	\$995,092

PERF Net Pension Liability - Unaudited

CITY OF COLUMBUS - 1124000

Net Pension Liability as of June 30, 2024	\$7,127,184
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	111,038
- Net Difference Between Projected and Actual Investment	(1,030,112)
- Change of Assumptions	122,875
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,270
Pension Expense/(Income)	995,092
Contributions	(1,434,356)
Total Activity in FY 2025	(1,108,193)
Net Pension Liability as of June 30, 2025	\$6,018,991

Supplemental Information

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

\$1,434,356

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,156,829
2027	302,966
2028	(98,548)
2029	(264,401)
2030	0
Thereafter	0
Total	\$1,096,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,636,785	\$6,018,991	\$2,189,248

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1125000
 Submission Unit Name: DECATUR TWP M.S.D.

Wages: \$14,779,105 Proportionate Share: 0.0020738

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,584,788	\$6,852,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$958,044	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	98,422
Change of Assumptions	139,895	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,374	145,354
Total	\$1,216,313	\$243,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,030,047
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,145
Total	\$1,162,192

PERF Net Pension Liability - Unaudited

DECATUR TWP M.S.D. - 1125000

Net Pension Liability as of June 30, 2024	\$8,584,788
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	78,208
- Net Difference Between Projected and Actual Investment	(1,235,077)
- Change of Assumptions	139,895
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(225,369)
Pension Expense/(Income)	1,162,192
Contributions	(1,651,943)
Total Activity in FY 2025	(1,732,094)
Net Pension Liability as of June 30, 2025	\$6,852,694

Supplemental Information

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

\$1,651,943

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,212,711
2027	258,295
2028	(197,445)
2029	(301,024)
2030	0
Thereafter	0
Total	\$972,537

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,110,109	\$6,852,694	\$2,492,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1126000
 Submission Unit Name: BEECH GROVE CITY SCHOOLS

Wages: \$3,754,697 Proportionate Share: 0.0005268

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,882,067	\$1,740,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$243,368	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	25,002
Change of Assumptions	35,537	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,589	0
Total	\$486,494	\$25,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$261,659
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,801
Total	\$369,460

PERF Net Pension Liability - Unaudited

BEECH GROVE CITY SCHOOLS - 1126000

Net Pension Liability as of June 30, 2024	\$1,882,067
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,479
- Net Difference Between Projected and Actual Investment	(274,194)
- Change of Assumptions	35,537
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,606
Pension Expense/(Income)	369,460
Contributions	(420,190)
Total Activity in FY 2025	(141,302)
Net Pension Liability as of June 30, 2025	\$1,740,765

Supplemental Information

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

\$420,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$393,969
2027	136,877
2028	7,115
2029	(76,469)
2030	0
Thereafter	0
Total	\$461,492

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,076,288	\$1,740,765	\$633,157

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1127000
 Submission Unit Name: CENTER TOWNSHIP, DELAWARE COUNTY

Wages: \$461,975 Proportionate Share: 0.0000648

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$299,905	\$214,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,936	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,075
Change of Assumptions	4,371	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,621	24,098
Total	\$48,928	\$27,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,405)
Total	\$25,781

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, DELAWARE COUNTY - 1127000

Net Pension Liability as of June 30, 2024	\$299,905
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(801)
- Net Difference Between Projected and Actual Investment	(42,783)
- Change of Assumptions	4,371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,605)
Pension Expense/(Income)	25,781
Contributions	(51,742)
Total Activity in FY 2025	(85,779)
Net Pension Liability as of June 30, 2025	\$214,126

Supplemental Information

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

\$51,742

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,843
2027	6,512
2028	(12,194)
2029	(9,406)
2030	0
Thereafter	0
Total	\$21,755

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$378,404	\$214,126	\$77,883

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1128000

Submission Unit Name: RISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO

Wages: \$2,513,245

Proportionate Share:

0.0003527

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,383,031	\$1,165,467

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$162,939	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,739
Change of Assumptions	23,793	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,388	1,849
Total	\$245,120	\$18,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$175,184
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	39,139
Total	\$214,323

PERF Net Pension Liability - Unaudited

RIISING SUN-OHIO COUNTY COMMUNITY SCHOOL CORPORATIO - 1128000

Net Pension Liability as of June 30, 2024	\$1,383,031
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,195
- Net Difference Between Projected and Actual Investment	(199,857)
- Change of Assumptions	23,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,465
Pension Expense/(Income)	214,323
Contributions	(281,483)
Total Activity in FY 2025	(217,564)
Net Pension Liability as of June 30, 2025	\$1,165,467

Supplemental Information

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

\$281,483

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$231,260
2027	65,184
2028	(18,716)
2029	(51,196)
2030	0
Thereafter	0
Total	\$226,532

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,059,618	\$1,165,467	\$423,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1129000

Submission Unit Name: MADISON AREA EDUCATIONAL SPECIAL SERVICES

Wages: \$989,616

Proportionate Share:

0.0001389

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$476,866	\$458,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,168	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,592
Change of Assumptions	9,370	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,102	947
Total	\$132,640	\$7,539

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,991
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,752
Total	\$93,743

PERF Net Pension Liability - Unaudited

MADISON AREA EDUCATIONAL SPECIAL SERVICES - 1129000

Net Pension Liability as of June 30, 2024	\$476,866
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,295
- Net Difference Between Projected and Actual Investment	(69,731)
- Change of Assumptions	9,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,272
Pension Expense/(Income)	93,743
Contributions	(110,832)
Total Activity in FY 2025	(17,883)
Net Pension Liability as of June 30, 2025	\$458,983

Supplemental Information

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

\$110,832

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$102,165
2027	37,506
2028	5,592
2029	(20,162)
2030	0
Thereafter	0
Total	\$125,101

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$811,117	\$458,983	\$166,943

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1130000
 Submission Unit Name: FRANKFORT COMMUNITY SCHOOLS

Wages: \$4,668,938 Proportionate Share: 0.0006551

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,616,915	\$2,164,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$302,640	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,091
Change of Assumptions	44,192	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,727	38,484
Total	\$397,559	\$69,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$325,385
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,248
Total	\$326,633

PERF Net Pension Liability - Unaudited

FRANKFORT COMMUNITY SCHOOLS - 1130000

Net Pension Liability as of June 30, 2024	\$2,616,915
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,438
- Net Difference Between Projected and Actual Investment	(377,580)
- Change of Assumptions	44,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,823
Pension Expense/(Income)	326,633
Contributions	(522,699)
Total Activity in FY 2025	(452,193)
Net Pension Liability as of June 30, 2025	\$2,164,722

Supplemental Information

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

\$522,699

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$385,831
2027	81,238
2028	(43,993)
2029	(95,092)
2030	0
Thereafter	0
Total	\$327,984

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,825,505	\$2,164,722	\$787,360

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1131000

Submission Unit Name: SOUTHERN WELLS COMMUNITY SCHOOLS

Wages: \$1,625,506

Proportionate Share: 0.0002281

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$931,157	\$753,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,377	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,826
Change of Assumptions	15,387	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,215	13,077
Total	\$129,979	\$23,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,296
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,663)
Total	\$107,633

PERF Net Pension Liability - Unaudited

SOUTHERN WELLS COMMUNITY SCHOOLS - 1131000

Net Pension Liability as of June 30, 2024	\$931,157
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,945
- Net Difference Between Projected and Actual Investment	(134,114)
- Change of Assumptions	15,387
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,190
Pension Expense/(Income)	107,633
Contributions	(179,461)
Total Activity in FY 2025	(177,420)
Net Pension Liability as of June 30, 2025	\$753,737

Supplemental Information

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

\$179,461

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$129,598
2027	29,361
2028	(19,773)
2029	(33,110)
2030	0
Thereafter	0
Total	\$106,076

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,332,007	\$753,737	\$274,152

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1132000

Submission Unit Name: NORTH GIBSON SCHOOL CORPORATION

Wages: \$3,173,421

Proportionate Share: 0.0004453

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,814,346	\$1,471,456

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$205,717	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,134
Change of Assumptions	30,039	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,925	30,214
Total	\$238,681	\$51,348

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$221,178
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,018
Total	\$232,196

PERF Net Pension Liability - Unaudited

NORTH GIBSON SCHOOL CORPORATION - 1132000

Net Pension Liability as of June 30, 2024	\$1,814,346
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,769
- Net Difference Between Projected and Actual Investment	(261,360)
- Change of Assumptions	30,039
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,718)
Pension Expense/(Income)	232,196
Contributions	(338,816)
Total Activity in FY 2025	(342,890)
Net Pension Liability as of June 30, 2025	\$1,471,456

Supplemental Information

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

\$338,816

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$243,967
2027	48,824
2028	(40,820)
2029	(64,638)
2030	0
Thereafter	0
Total	\$187,333

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,600,362	\$1,471,456	\$535,203

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1133000

Submission Unit Name: TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY

Wages: \$756,439

Proportionate Share: 0.0001061

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$497,424	\$350,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,035
Change of Assumptions	7,157	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,818	44,277
Total	\$64,991	\$49,312

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,928)
Total	\$37,771

PERF Net Pension Liability - Unaudited

TERRE HAUTE INTERNATIONAL AIRPORT AUTHORITY - 1133000

Net Pension Liability as of June 30, 2024	\$497,424
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,964)
- Net Difference Between Projected and Actual Investment	(70,896)
- Change of Assumptions	7,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,173)
Pension Expense/(Income)	37,771
Contributions	(84,721)
Total Activity in FY 2025	(146,826)
Net Pension Liability as of June 30, 2025	\$350,598

Supplemental Information

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

\$84,721

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$49,129
2027	3,136
2028	(21,185)
2029	(15,401)
2030	0
Thereafter	0
Total	\$15,679

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$619,579	\$350,598	\$127,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1134000

Submission Unit Name: SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION

Wages: \$2,629,583

Proportionate Share: 0.0003690

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,532,580	\$1,219,329

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$170,469	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,513
Change of Assumptions	24,892	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,648	33,232
Total	\$214,009	\$50,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$183,281
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(230)
Total	\$183,051

PERF Net Pension Liability - Unaudited

SOUTH VERMILLION COMMUNITY SCHOOL CORPORATION - 1134000

Net Pension Liability as of June 30, 2024	\$1,532,580
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,398
- Net Difference Between Projected and Actual Investment	(220,432)
- Change of Assumptions	24,892
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,645)
Pension Expense/(Income)	183,051
Contributions	(294,515)
Total Activity in FY 2025	(313,251)
Net Pension Liability as of June 30, 2025	\$1,219,329

Supplemental Information

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

\$294,515

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$210,011
2027	42,770
2028	(35,954)
2029	(53,563)
2030	0
Thereafter	0
Total	\$163,264

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,154,803	\$1,219,329	\$443,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1135000
 Submission Unit Name: JAY SCHOOL CORPORATION

Wages: \$5,839,402 Proportionate Share: 0.0008194

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,286,865	\$2,707,637

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$378,542	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	38,888
Change of Assumptions	55,275	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,244	7,357
Total	\$485,061	\$46,245

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$406,992
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,953
Total	\$446,945

PERF Net Pension Liability - Unaudited

JAY SCHOOL CORPORATION - 1135000

Net Pension Liability as of June 30, 2024	\$3,286,865
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,678
- Net Difference Between Projected and Actual Investment	(474,080)
- Change of Assumptions	55,275
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,416)
Pension Expense/(Income)	446,945
Contributions	(643,630)
Total Activity in FY 2025	(579,228)
Net Pension Liability as of June 30, 2025	\$2,707,637

Supplemental Information

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

\$643,630

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$505,907
2027	112,021
2028	(60,171)
2029	(118,941)
2030	0
Thereafter	0
Total	\$438,816

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,784,947	\$2,707,637	\$984,831

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1136000
 Submission Unit Name: EAST WASHINGTON SCHOOL CORPORATION

Wages: \$1,339,383 Proportionate Share: 0.0001879

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$743,717	\$620,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,805	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,918
Change of Assumptions	12,675	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,306	60,142
Total	\$112,786	\$69,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$93,329
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(66,949)
Total	\$26,380

PERF Net Pension Liability - Unaudited

EAST WASHINGTON SCHOOL CORPORATION - 1136000

Net Pension Liability as of June 30, 2024	\$743,717
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,583
- Net Difference Between Projected and Actual Investment	(107,389)
- Change of Assumptions	12,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,081
Pension Expense/(Income)	26,380
Contributions	(145,148)
Total Activity in FY 2025	(122,818)
Net Pension Liability as of June 30, 2025	\$620,899

Supplemental Information

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

\$145,148

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$69,909
2027	13,589
2028	(12,496)
2029	(27,276)
2030	0
Thereafter	0
Total	\$43,726

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,097,256	\$620,899	\$225,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1137000

Submission Unit Name: UNION TOWNSHIP, MONTGOMERY COUNTY

Wages: \$29,557

Proportionate Share:

0.0000041

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$17,736	\$13,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,894	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	195
Change of Assumptions	277	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	696	1,555
Total	\$2,867	\$1,750

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,036
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	(3,255)
Total	(\$1,219)

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, MONTGOMERY COUNTY - 1137000

Net Pension Liability as of June 30, 2024	\$17,736
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	(2,543)
- Change of Assumptions	277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,531
Pension Expense/(Income)	(1,219)
Contributions	(3,310)
Total Activity in FY 2025	(4,188)
Net Pension Liability as of June 30, 2025	\$13,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,310

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,688
2027	550
2028	(525)
2029	(596)
2030	0
Thereafter	0
Total	\$1,117

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,942	\$13,548	\$4,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1138000
 Submission Unit Name: BARTHOLOMEW COUNTY

Wages: \$20,763,427 Proportionate Share: 0.0029135

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,683,003	\$9,627,411

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,345,964	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	138,274
Change of Assumptions	196,540	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,714	18,805
Total	\$1,670,218	\$157,079

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,447,121
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,686
Total	\$1,473,807

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY - 1138000

Net Pension Liability as of June 30, 2024	\$11,683,003
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	148,598
- Net Difference Between Projected and Actual Investment	(1,685,144)
- Change of Assumptions	196,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,925
Pension Expense/(Income)	1,473,807
Contributions	(2,245,318)
Total Activity in FY 2025	(2,055,592)
Net Pension Liability as of June 30, 2025	\$9,627,411

Supplemental Information

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

\$2,245,318

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,750,792
2027	409,258
2028	(223,999)
2029	(422,912)
2030	0
Thereafter	0
Total	\$1,513,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,013,600	\$9,627,411	\$3,501,715

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1138001
 Submission Unit Name: BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT

Wages: \$742,247 Proportionate Share: 0.0001042

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$402,695	\$344,320

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,138	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,945
Change of Assumptions	7,029	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,740	10,363
Total	\$69,907	\$15,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,756
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,240)
Total	\$48,516

PERF Net Pension Liability - Unaudited

BARTHOLOMEW COUNTY-SOLID WASTE MANAGEMENT DISTRICT - 1138001

Net Pension Liability as of June 30, 2024	\$402,695
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,867
- Net Difference Between Projected and Actual Investment	(58,263)
- Change of Assumptions	7,029
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,166
Pension Expense/(Income)	48,516
Contributions	(82,690)
Total Activity in FY 2025	(58,375)
Net Pension Liability as of June 30, 2025	\$344,320

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$82,690

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$59,117
2027	15,126
2028	(4,519)
2029	(15,125)
2030	0
Thereafter	0
Total	\$54,599

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$608,484	\$344,320	\$125,237

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1139000
 Submission Unit Name: WASHINGTON TOWNSHIP, ADAMS COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, ADAMS COUNTY - 1139000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1142000

Submission Unit Name: UNION TOWNSHIP, ADAMS COUNTY

Wages: \$1,300

Proportionate Share: 0.0000002

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,837	\$661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9
Change of Assumptions	13	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15	2,402
Total	\$120	\$2,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(828)
Total	(\$729)

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ADAMS COUNTY - 1142000

Net Pension Liability as of June 30, 2024	\$4,837
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(404)
- Net Difference Between Projected and Actual Investment	(649)
- Change of Assumptions	13
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,261)
Pension Expense/(Income)	(729)
Contributions	(146)
Total Activity in FY 2025	(4,176)
Net Pension Liability as of June 30, 2025	\$661

Supplemental Information

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

\$146

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$728)
2027	(746)
2028	(788)
2029	(29)
2030	0
Thereafter	0
Total	(\$2,291)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,168	\$661	\$240

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1143000

Submission Unit Name: WELLS COUNTY

Wages: \$6,139,009

Proportionate Share: 0.0008614

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,478,337	\$2,846,422

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397,945	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,882
Change of Assumptions	58,109	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,355	18,744
Total	\$493,409	\$59,626

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$427,853
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,447)
Total	\$416,406

PERF Net Pension Liability - Unaudited

WELLS COUNTY - 1143000

Net Pension Liability as of June 30, 2024	\$3,478,337
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41,458
- Net Difference Between Projected and Actual Investment	(501,426)
- Change of Assumptions	58,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,436
Pension Expense/(Income)	416,406
Contributions	(669,898)
Total Activity in FY 2025	(631,915)
Net Pension Liability as of June 30, 2025	\$2,846,422

Supplemental Information

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

\$669,898

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$507,909
2027	120,247
2028	(69,335)
2029	(125,038)
2030	0
Thereafter	0
Total	\$433,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,030,209	\$2,846,422	\$1,035,310

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1145000
 Submission Unit Name: CLINTON PRAIRIE SCHOOL CORPORATION

Wages: \$1,758,788 Proportionate Share: 0.0002468

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,129,885	\$815,529

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$114,015	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,713
Change of Assumptions	16,649	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,553	78,180
Total	\$139,217	\$89,893

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,584
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	(18,897)
Total	\$103,687

PERF Net Pension Liability - Unaudited

CLINTON PRAIRIE SCHOOL CORPORATION - 1145000

Net Pension Liability as of June 30, 2024	\$1,129,885
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,784)
- Net Difference Between Projected and Actual Investment	(161,314)
- Change of Assumptions	16,649
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(85,013)
Pension Expense/(Income)	103,687
Contributions	(186,581)
Total Activity in FY 2025	(314,356)
Net Pension Liability as of June 30, 2025	\$815,529

Supplemental Information

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

\$186,581

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$123,567
2027	8,281
2028	(46,700)
2029	(35,824)
2030	0
Thereafter	0
Total	\$49,324

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,441,207	\$815,529	\$296,627

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1146000
 Submission Unit Name: PERRY TOWNSHIP, MARION COUNTY

Wages: \$732,666 Proportionate Share: 0.0001028

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$424,060	\$339,694

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,491	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,879
Change of Assumptions	6,935	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,601	5,551
Total	\$69,027	\$10,430

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,327
Total	\$58,387

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP, MARION COUNTY - 1146000

Net Pension Liability as of June 30, 2024	\$424,060
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,030
- Net Difference Between Projected and Actual Investment	(61,026)
- Change of Assumptions	6,935
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,321)
Pension Expense/(Income)	58,387
Contributions	(81,371)
Total Activity in FY 2025	(84,366)
Net Pension Liability as of June 30, 2025	\$339,694

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,371

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$66,478
2027	16,670
2028	(9,629)
2029	(14,922)
2030	0
Thereafter	0
Total	\$58,597

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$600,308	\$339,694	\$123,555

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1147000
 Submission Unit Name: SHELBY EASTERN SCHOOLS

Wages: \$1,292,406 Proportionate Share: 0.0001813

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$714,694	\$599,090

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,756	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,604
Change of Assumptions	12,230	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,166	5,547
Total	\$115,152	\$14,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,051
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	13,845
Total	\$103,896

PERF Net Pension Liability - Unaudited

SHELBY EASTERN SCHOOLS - 1147000

Net Pension Liability as of June 30, 2024	\$714,694
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,509
- Net Difference Between Projected and Actual Investment	(103,232)
- Change of Assumptions	12,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,742
Pension Expense/(Income)	103,896
Contributions	(144,749)
Total Activity in FY 2025	(115,604)
Net Pension Liability as of June 30, 2025	\$599,090

Supplemental Information

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

\$144,749

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$111,174
2027	26,470
2028	(10,326)
2029	(26,317)
2030	0
Thereafter	0
Total	\$101,001

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,058,715	\$599,090	\$217,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1148000
 Submission Unit Name: CLINTON COUNTY

Wages: \$12,261,264 Proportionate Share: 0.0017205

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,723,683	\$5,685,245

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$794,828	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	81,654
Change of Assumptions	116,062	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	264,645	0
Total	\$1,175,535	\$81,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$854,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	151,204
Total	\$1,005,768

PERF Net Pension Liability - Unaudited

CLINTON COUNTY - 1148000

Net Pension Liability as of June 30, 2024	\$6,723,683
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105,732
- Net Difference Between Projected and Actual Investment	(971,893)
- Change of Assumptions	116,062
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,669
Pension Expense/(Income)	1,005,768
Contributions	(1,365,776)
Total Activity in FY 2025	(1,038,438)
Net Pension Liability as of June 30, 2025	\$5,685,245

Supplemental Information

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

\$1,365,776

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,136,708
2027	295,668
2028	(88,754)
2029	(249,741)
2030	0
Thereafter	0
Total	\$1,093,881

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,046,988	\$5,685,245	\$2,067,857

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1149000
 Submission Unit Name: TOWN OF LAGRANGE

Wages: \$1,463,651 Proportionate Share: 0.0002054

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$829,980	\$678,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,890	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,748
Change of Assumptions	13,856	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,734	13,721
Total	\$127,480	\$23,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,021
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,094
Total	\$112,115

PERF Net Pension Liability - Unaudited

TOWN OF LAGRANGE - 1149000

Net Pension Liability as of June 30, 2024	\$829,980
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,827
- Net Difference Between Projected and Actual Investment	(119,640)
- Change of Assumptions	13,856
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,482)
Pension Expense/(Income)	112,115
Contributions	(163,929)
Total Activity in FY 2025	(151,253)
Net Pension Liability as of June 30, 2025	\$678,727

Supplemental Information

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

\$163,929

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$125,903
2027	23,517
2028	(15,595)
2029	(29,814)
2030	0
Thereafter	0
Total	\$104,011

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,199,449	\$678,727	\$246,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1150000

Submission Unit Name: MT VERNON COMMUNITY SCHOOL CORPORATION

Wages: \$8,401,219

Proportionate Share:

0.0011788

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,362,332	\$3,895,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,576	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	55,945
Change of Assumptions	79,520	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	405,163	0
Total	\$1,029,259	\$55,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$585,504
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	268,330
Total	\$853,834

PERF Net Pension Liability - Unaudited

MT VERNON COMMUNITY SCHOOL CORPORATION - 1150000

Net Pension Liability as of June 30, 2024	\$4,362,332
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	97,490
- Net Difference Between Projected and Actual Investment	(633,533)
- Change of Assumptions	79,520
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,602
Pension Expense/(Income)	853,834
Contributions	(937,001)
Total Activity in FY 2025	(467,088)
Net Pension Liability as of June 30, 2025	\$3,895,244

Supplemental Information

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

\$937,001

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$882,598
2027	275,580
2028	(13,754)
2029	(171,110)
2030	0
Thereafter	0
Total	\$973,314

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,883,690	\$3,895,244	\$1,416,791

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1152000
 Submission Unit Name: CITY OF HOBART

Wages: \$6,595,035 Proportionate Share: 0.0009254

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,642,398	\$3,057,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$427,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	43,919
Change of Assumptions	62,426	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,590	145,443
Total	\$575,528	\$189,362

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$459,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,909)
Total	\$420,733

PERF Net Pension Liability - Unaudited

CITY OF HOBART - 1152000

Net Pension Liability as of June 30, 2024	\$3,642,398
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	54,211
- Net Difference Between Projected and Actual Investment	(526,185)
- Change of Assumptions	62,426
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,597
Pension Expense/(Income)	420,733
Contributions	(728,275)
Total Activity in FY 2025	(584,493)
Net Pension Liability as of June 30, 2025	\$3,057,905

Supplemental Information

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

\$728,275

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$482,558
2027	92,219
2028	(54,284)
2029	(134,327)
2030	0
Thereafter	0
Total	\$386,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,403,942	\$3,057,905	\$1,112,232

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1153000
 Submission Unit Name: CITY OF ANDERSON

Wages: \$8,632,945 Proportionate Share: 0.0012114

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,014,142	\$4,002,967

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$559,637	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57,493
Change of Assumptions	81,719	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,972	104,350
Total	\$691,328	\$161,843

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$601,697
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	(61,451)
Total	\$540,246

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON - 1153000

Net Pension Liability as of June 30, 2024	\$5,014,142
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,749
- Net Difference Between Projected and Actual Investment	(721,383)
- Change of Assumptions	81,719
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,414)
Pension Expense/(Income)	540,246
Contributions	(931,092)
Total Activity in FY 2025	(1,011,175)
Net Pension Liability as of June 30, 2025	\$4,002,967

Supplemental Information

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

\$931,092

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$683,195
2027	145,822
2028	(123,689)
2029	(175,843)
2030	0
Thereafter	0
Total	\$529,485

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,074,060	\$4,002,967	\$1,455,973

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1153001
 Submission Unit Name: CITY OF ANDERSON-CITY UTILITIES

Wages: \$16,646,624 Proportionate Share: 0.0023358

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$9,744,906	\$7,718,451

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,079,081	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	110,856
Change of Assumptions	157,569	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	163,623	213,722
Total	\$1,400,273	\$324,578

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,160,181
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,189)
Total	\$1,124,992

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-CITY UTILITIES - 1153001

Net Pension Liability as of June 30, 2024	\$9,744,906
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,347
- Net Difference Between Projected and Actual Investment	(1,401,115)
- Change of Assumptions	157,569
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(148,448)
Pension Expense/(Income)	1,124,992
Contributions	(1,839,800)
Total Activity in FY 2025	(2,026,455)
Net Pension Liability as of June 30, 2025	\$7,718,451

Supplemental Information

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

\$1,839,800

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,367,579
2027	289,221
2028	(242,050)
2029	(339,055)
2030	0
Thereafter	0
Total	\$1,075,695

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,640,078	\$7,718,451	\$2,807,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1153002

Submission Unit Name: CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY

Wages: \$875,212

Proportionate Share:

0.0001228

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$533,702	\$405,782

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,731	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,828
Change of Assumptions	8,284	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,698	35,631
Total	\$74,713	\$41,459

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,681)
Total	\$52,313

PERF Net Pension Liability - Unaudited

CITY OF ANDERSON-ANDERSON HOUSING AUTHORITY - 1153002

Net Pension Liability as of June 30, 2024	\$533,702
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,033
- Net Difference Between Projected and Actual Investment	(76,492)
- Change of Assumptions	8,284
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,034)
Pension Expense/(Income)	52,313
Contributions	(98,024)
Total Activity in FY 2025	(127,920)
Net Pension Liability as of June 30, 2025	\$405,782

Supplemental Information

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

\$98,024

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$56,090
2027	11,477
2028	(16,489)
2029	(17,824)
2030	0
Thereafter	0
Total	\$33,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$717,100	\$405,782	\$147,592

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1154000
 Submission Unit Name: TOWN OF NEW PEKIN

Wages: \$374,555 Proportionate Share: 0.0000526

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$250,324	\$173,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,300	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,496
Change of Assumptions	3,548	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,629	34,211
Total	\$31,477	\$36,707

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,175)
Total	\$19,951

PERF Net Pension Liability - Unaudited

TOWN OF NEW PEKIN - 1154000

Net Pension Liability as of June 30, 2024	\$250,324
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,355)
- Net Difference Between Projected and Actual Investment	(35,640)
- Change of Assumptions	3,548
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,147)
Pension Expense/(Income)	19,951
Contributions	(29,869)
Total Activity in FY 2025	(76,512)
Net Pension Liability as of June 30, 2025	\$173,812

Supplemental Information

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

\$29,869

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,839
2027	(5,188)
2028	(14,246)
2029	(7,635)
2030	0
Thereafter	0
Total	(\$5,230)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$307,162	\$173,812	\$63,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1155000
 Submission Unit Name: CITY OF BERNE

Wages: \$1,184,231 Proportionate Share: 0.0001662

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$607,066	\$549,194

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,780	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,888
Change of Assumptions	11,212	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,516	4,560
Total	\$134,508	\$12,448

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,218
Total	\$92,769

PERF Net Pension Liability - Unaudited

CITY OF BERNE - 1155000

Net Pension Liability as of June 30, 2024	\$607,066
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,563
- Net Difference Between Projected and Actual Investment	(88,266)
- Change of Assumptions	11,212
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,484
Pension Expense/(Income)	92,769
Contributions	(132,634)
Total Activity in FY 2025	(57,872)
Net Pension Liability as of June 30, 2025	\$549,194

Supplemental Information

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

\$132,634

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$109,892
2027	36,573
2028	(280)
2029	(24,125)
2030	0
Thereafter	0
Total	\$122,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$970,537	\$549,194	\$199,755

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1156000
 Submission Unit Name: SPEEDWAY PUBLIC LIBRARY

Wages: \$396,317 Proportionate Share: 0.0000556

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$224,526	\$183,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,686	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,639
Change of Assumptions	3,751	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,797	5,060
Total	\$32,234	\$7,699

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,616
Specific 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	\$28,327

PERF Net Pension Liability - Unaudited

SPEEDWAY PUBLIC LIBRARY - 1156000

Net Pension Liability as of June 30, 2024	\$224,526
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,675
- Net Difference Between Projected and Actual Investment	(32,367)
- Change of Assumptions	3,751
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,201
Pension Expense/(Income)	28,327
Contributions	(44,388)
Total Activity in FY 2025	(40,801)
Net Pension Liability as of June 30, 2025	\$183,725

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$44,388

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$29,970
2027	6,826
2028	(4,190)
2029	(8,071)
2030	0
Thereafter	0
Total	\$24,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,680	\$183,725	\$66,825

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1157000
 Submission Unit Name: TOWN OF ZIONSVILLE

Wages: \$7,849,099 Proportionate Share: 0.0011014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,309,929	\$3,639,482

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$508,819	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	52,272
Change of Assumptions	74,298	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	265,656	0
Total	\$848,773	\$52,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$547,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171,225
Total	\$718,285

PERF Net Pension Liability - Unaudited

TOWN OF ZIONSVILLE - 1157000

Net Pension Liability as of June 30, 2024	\$4,309,929
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	67,104
- Net Difference Between Projected and Actual Investment	(622,921)
- Change of Assumptions	74,298
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,154)
Pension Expense/(Income)	718,285
Contributions	(869,059)
Total Activity in FY 2025	(670,447)
Net Pension Liability as of June 30, 2025	\$3,639,482

Supplemental Information

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

\$869,059

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$783,459
2027	232,137
2028	(59,220)
2029	(159,875)
2030	0
Thereafter	0
Total	\$796,501

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,431,707	\$3,639,482	\$1,323,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1159000
 Submission Unit Name: WEST NOBLE SCHOOL CORPORATION

Wages: \$4,433,594 Proportionate Share: 0.0006221

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,669,318	\$2,055,676

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$287,395	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,525
Change of Assumptions	41,966	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,214	95,337
Total	\$385,575	\$124,862

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$308,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,074)
Total	\$302,920

PERF Net Pension Liability - Unaudited

WEST NOBLE SCHOOL CORPORATION - 1159000

Net Pension Liability as of June 30, 2024	\$2,669,318
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,822
- Net Difference Between Projected and Actual Investment	(382,952)
- Change of Assumptions	41,966
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,836)
Pension Expense/(Income)	302,920
Contributions	(496,562)
Total Activity in FY 2025	(613,642)
Net Pension Liability as of June 30, 2025	\$2,055,676

Supplemental Information

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

\$496,562

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$360,277
2027	67,702
2028	(76,965)
2029	(90,301)
2030	0
Thereafter	0
Total	\$260,713

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,632,799	\$2,055,676	\$747,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1160000
 Submission Unit Name: JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION

Wages: \$1,668,613 Proportionate Share: 0.0002341

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$872,708	\$773,563

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,148	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,110
Change of Assumptions	15,792	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,069	18,814
Total	\$176,009	\$29,924

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,913)
Total	\$108,363

PERF Net Pension Liability - Unaudited

JAC-CEN-DEL COMMUNITY SCHOOL CORPORATION - 1160000

Net Pension Liability as of June 30, 2024	\$872,708
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,706
- Net Difference Between Projected and Actual Investment	(126,660)
- Change of Assumptions	15,792
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,539
Pension Expense/(Income)	108,363
Contributions	(186,885)
Total Activity in FY 2025	(99,145)
Net Pension Liability as of June 30, 2025	\$773,563

Supplemental Information

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

\$186,885

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$139,924
2027	43,892
2028	(3,751)
2029	(33,980)
2030	0
Thereafter	0
Total	\$146,085

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,367,044	\$773,563	\$281,363

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1162000
 Submission Unit Name: CITY OF HARTFORD CITY

Wages: \$1,997,928 Proportionate Share: 0.0002803

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,054,909	\$926,227

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$129,492	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,303
Change of Assumptions	18,909	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,009	0
Total	\$218,410	\$13,303

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$139,224
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,338
Total	\$174,562

PERF Net Pension Liability - Unaudited

CITY OF HARTFORD CITY - 1162000

Net Pension Liability as of June 30, 2024	\$1,054,909
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,377
- Net Difference Between Projected and Actual Investment	(152,977)
- Change of Assumptions	18,909
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,215
Pension Expense/(Income)	174,562
Contributions	(223,768)
Total Activity in FY 2025	(128,682)
Net Pension Liability as of June 30, 2025	\$926,227

Supplemental Information

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

\$223,768

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$194,264
2027	57,928
2028	(6,399)
2029	(40,686)
2030	0
Thereafter	0
Total	\$205,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,636,833	\$926,227	\$336,891

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1163000
 Submission Unit Name: MILAN SCHOOLS

Wages: \$2,369,970 Proportionate Share: 0.0003325

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,058,537	\$1,098,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$153,607	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,780
Change of Assumptions	22,430	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	180,998	14,036
Total	\$357,035	\$29,816

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$165,151
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	79,161
Total	\$244,312

PERF Net Pension Liability - Unaudited

MILAN SCHOOLS - 1163000

Net Pension Liability as of June 30, 2024	\$1,058,537
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,120
- Net Difference Between Projected and Actual Investment	(155,934)
- Change of Assumptions	22,430
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	149,691
Pension Expense/(Income)	244,312
Contributions	(265,438)
Total Activity in FY 2025	40,181
Net Pension Liability as of June 30, 2025	\$1,098,718

Supplemental Information

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

\$265,438

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$251,673
2027	94,516
2028	29,293
2029	(48,263)
2030	0
Thereafter	0
Total	\$327,219

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,941,658	\$1,098,718	\$399,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1164000

Submission Unit Name: ANDERSON TOWNSHIP, MADISON COUNTY

Wages: \$251,370

Proportionate Share:

0.0000353

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$143,906	\$116,646

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,308	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,675
Change of Assumptions	2,381	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,045	2,622
Total	\$20,734	\$4,297

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	171
Total	\$17,704

PERF Net Pension Liability - Unaudited

ANDERSON TOWNSHIP, MADISON COUNTY - 1164000

Net Pension Liability as of June 30, 2024	\$143,906
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,559
- Net Difference Between Projected and Actual Investment	(20,729)
- Change of Assumptions	2,381
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22)
Pension Expense/(Income)	17,704
Contributions	(28,153)
Total Activity in FY 2025	(27,260)
Net Pension Liability as of June 30, 2025	\$116,646

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,153

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,505
2027	3,985
2028	(2,929)
2029	(5,124)
2030	0
Thereafter	0
Total	\$16,437

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$206,137	\$116,646	\$42,427

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1165000
 Submission Unit Name: SWITZERLAND COMMUNITY SCHOOL CORPORATION

Wages: \$2,818,201 Proportionate Share: 0.0003954

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,620,053	\$1,306,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$182,665	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,766
Change of Assumptions	26,673	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,025	48,771
Total	\$215,363	\$67,537

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$196,393
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,035)
Total	\$189,358

PERF Net Pension Liability - Unaudited

SWITZERLAND COMMUNITY SCHOOL CORPORATION - 1165000

Net Pension Liability as of June 30, 2024	\$1,620,053
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,629
- Net Difference Between Projected and Actual Investment	(233,267)
- Change of Assumptions	26,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,919)
Pension Expense/(Income)	189,358
Contributions	(269,962)
Total Activity in FY 2025	(313,488)
Net Pension Liability as of June 30, 2025	\$1,306,565

Supplemental Information

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

\$269,962

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$217,897
2027	33,014
2028	(45,690)
2029	(57,395)
2030	0
Thereafter	0
Total	\$147,826

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,308,968	\$1,306,565	\$475,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1166000

Submission Unit Name: VALPARAISO COMMUNITY SCHOOLS

Wages: \$9,660,113

Proportionate Share: 0.0013555

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,535,348	\$4,479,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$626,207	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	64,332
Change of Assumptions	91,440	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,751	87,818
Total	\$766,398	\$152,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$673,270
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,354
Total	\$680,624

PERF Net Pension Liability - Unaudited

VALPARAISO COMMUNITY SCHOOLS - 1166000

Net Pension Liability as of June 30, 2024	\$5,535,348
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,901
- Net Difference Between Projected and Actual Investment	(797,231)
- Change of Assumptions	91,440
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,325)
Pension Expense/(Income)	680,624
Contributions	(1,061,623)
Total Activity in FY 2025	(1,056,214)
Net Pension Liability as of June 30, 2025	\$4,479,134

Supplemental Information

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

\$1,061,623

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$774,103
2027	155,970
2028	(119,067)
2029	(196,758)
2030	0
Thereafter	0
Total	\$614,248

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,915,543	\$4,479,134	\$1,629,166

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1167000
 Submission Unit Name: JEFFERSON TOWNSHIP, GREENE COUNTY

Wages: \$19,250 Proportionate Share: 0.0000027

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,077	\$8,922

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,247	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	128
Change of Assumptions	182	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	721	85
Total	\$2,150	\$213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,341
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168
Total	\$1,509

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP, GREENE COUNTY - 1167000

Net Pension Liability as of June 30, 2024	\$10,077
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	214
- Net Difference Between Projected and Actual Investment	(1,462)
- Change of Assumptions	182
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	558
Pension Expense/(Income)	1,509
Contributions	(2,156)
Total Activity in FY 2025	(1,155)
Net Pension Liability as of June 30, 2025	\$8,922

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,156

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,786
2027	588
2028	(45)
2029	(392)
2030	0
Thereafter	0
Total	\$1,937

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,767	\$8,922	\$3,245

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1168000
 Submission Unit Name: TOWN OF OOLITIC

Wages: \$278,881 Proportionate Share: 0.0000391

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$135,844	\$129,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,063	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,856
Change of Assumptions	2,638	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,601	5,320
Total	\$35,302	\$7,176

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,412
Total	\$20,833

PERF Net Pension Liability - Unaudited

TOWN OF OOLITIC - 1168000

Net Pension Liability as of June 30, 2024	\$135,844
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,141
- Net Difference Between Projected and Actual Investment	(19,842)
- Change of Assumptions	2,638
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,824
Pension Expense/(Income)	20,833
Contributions	(31,235)
Total Activity in FY 2025	(6,641)
Net Pension Liability as of June 30, 2025	\$129,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,235

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$25,049
2027	7,477
2028	1,276
2029	(5,676)
2030	0
Thereafter	0
Total	\$28,126

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$228,327	\$129,203	\$46,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1169000
 Submission Unit Name: SOUTHEASTERN CAREER CENTER

Wages: \$504,188 Proportionate Share: 0.0000707

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$320,463	\$233,622

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,662	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,355
Change of Assumptions	4,769	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,555	20,356
Total	\$45,986	\$23,711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,116
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	(5,167)
Total	\$29,949

PERF Net Pension Liability - Unaudited

SOUTHEASTERN CAREER CENTER - 1169000

Net Pension Liability as of June 30, 2024	\$320,463
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(182)
- Net Difference Between Projected and Actual Investment	(45,785)
- Change of Assumptions	4,769
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,123)
Pension Expense/(Income)	29,949
Contributions	(56,469)
Total Activity in FY 2025	(86,841)
Net Pension Liability as of June 30, 2025	\$233,622

Supplemental Information

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

\$56,469

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$39,503
2027	5,046
2028	(12,012)
2029	(10,262)
2030	0
Thereafter	0
Total	\$22,275

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$412,858	\$233,622	\$84,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1171000

Submission Unit Name: SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION

Wages: \$6,207,876

Proportionate Share: 0.0008711

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,792,351	\$2,878,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$402,426	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,342
Change of Assumptions	58,763	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,524	216,687
Total	\$518,713	\$258,029

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$432,671
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,805)
Total	\$397,866

PERF Net Pension Liability - Unaudited

SUNMAN-DEARBORN COMMUNITY SCHOOL CORPORATION - 1171000

Net Pension Liability as of June 30, 2024	\$3,792,351
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,756
- Net Difference Between Projected and Actual Investment	(543,462)
- Change of Assumptions	58,763
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(154,196)
Pension Expense/(Income)	397,866
Contributions	(686,603)
Total Activity in FY 2025	(913,876)
Net Pension Liability as of June 30, 2025	\$2,878,475

Supplemental Information

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

\$686,603

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$463,617
2027	43,911
2028	(120,399)
2029	(126,445)
2030	0
Thereafter	0
Total	\$260,684

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,086,853	\$2,878,475	\$1,046,969

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1172000
 Submission Unit Name: CITY OF VALPARAISO

Wages: \$8,994,428 Proportionate Share: 0.0012621

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,002,452	\$4,170,501

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$583,059	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	59,899
Change of Assumptions	85,139	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,451	93,940
Total	\$762,649	\$153,839

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$626,879
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,493
Total	\$637,372

PERF Net Pension Liability - Unaudited

CITY OF VALPARAISO - 1172000

Net Pension Liability as of June 30, 2024	\$5,002,452
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,369
- Net Difference Between Projected and Actual Investment	(722,241)
- Change of Assumptions	85,139
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,935
Pension Expense/(Income)	637,372
Contributions	(996,525)
Total Activity in FY 2025	(831,951)
Net Pension Liability as of June 30, 2025	\$4,170,501

Supplemental Information

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

\$996,525

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$714,998
2027	156,886
2028	(79,873)
2029	(183,201)
2030	0
Thereafter	0
Total	\$608,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,370,127	\$4,170,501	\$1,516,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1173000
 Submission Unit Name: CITY OF INDIANAPOLIS

Wages: \$99,303,992 Proportionate Share: 0.0139341

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$55,272,461	\$46,044,039

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,437,206	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	661,308
Change of Assumptions	939,970	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	933,309	1,410,506
Total	\$8,310,485	\$2,071,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,921,001
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	(732,965)
Total	\$6,188,036

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS - 1173000

Net Pension Liability as of June 30, 2024	\$55,272,461
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	772,452
- Net Difference Between Projected and Actual Investment	(7,979,571)
- Change of Assumptions	939,970
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	744,323
Pension Expense/(Income)	6,188,036
Contributions	(9,893,632)
Total Activity in FY 2025	(9,228,422)
Net Pension Liability as of June 30, 2025	\$46,044,039

Supplemental Information

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

\$9,893,632

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,000,938
2027	1,427,582
2028	(1,167,230)
2029	(2,022,619)
2030	0
Thereafter	0
Total	\$6,238,671

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,369,212	\$46,044,039	\$16,747,294

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1173001

Submission Unit Name: CITY OF INDIANAPOLIS-DIVISION OF HOUSING

Wages: \$4,347,212

Proportionate Share:

0.0006100

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,832,976	\$2,015,693

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$281,805	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,950
Change of Assumptions	41,150	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,058	285,986
Total	\$403,013	\$314,936

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$302,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(139,734)
Total	\$163,250

PERF Net Pension Liability - Unaudited

CITY OF INDIANAPOLIS-DIVISION OF HOUSING - 1173001

Net Pension Liability as of June 30, 2024	\$2,832,976
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,541)
- Net Difference Between Projected and Actual Investment	(404,046)
- Change of Assumptions	41,150
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(191,546)
Pension Expense/(Income)	163,250
Contributions	(417,550)
Total Activity in FY 2025	(817,283)
Net Pension Liability as of June 30, 2025	\$2,015,693

Supplemental Information

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

\$417,550

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$293,212
2027	17,452
2028	(134,043)
2029	(88,544)
2030	0
Thereafter	0
Total	\$88,077

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,562,140	\$2,015,693	\$733,155

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1174000
 Submission Unit Name: CITY OF BOONVILLE

Wages: \$979,182 Proportionate Share: 0.0001374

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$495,811	\$454,027

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,475	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,521
Change of Assumptions	9,269	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,895	11,533
Total	\$112,639	\$18,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,246
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,069
Total	\$90,315

PERF Net Pension Liability - Unaudited

CITY OF BOONVILLE - 1174000

Net Pension Liability as of June 30, 2024	\$495,811
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,660
- Net Difference Between Projected and Actual Investment	(72,168)
- Change of Assumptions	9,269
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,808
Pension Expense/(Income)	90,315
Contributions	(109,668)
Total Activity in FY 2025	(41,784)
Net Pension Liability as of June 30, 2025	\$454,027

Supplemental Information

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

\$109,668

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$87,817
2027	25,782
2028	930
2029	(19,944)
2030	0
Thereafter	0
Total	\$94,585

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$802,358	\$454,027	\$165,140

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1175000
 Submission Unit Name: STOCKTON TOWNSHIP, GREENE COUNTY

Wages: \$24,600 Proportionate Share: 0.0000035

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,915	\$11,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	166
Change of Assumptions	236	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	136	506
Total	\$1,989	\$672

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(190)
Total	\$1,548

PERF Net Pension Liability - Unaudited

STOCKTON TOWNSHIP, GREENE COUNTY - 1175000

Net Pension Liability as of June 30, 2024	\$14,915
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	88
- Net Difference Between Projected and Actual Investment	(2,141)
- Change of Assumptions	236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(326)
Pension Expense/(Income)	1,548
Contributions	(2,755)
Total Activity in FY 2025	(3,350)
Net Pension Liability as of June 30, 2025	\$11,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,755

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,919
2027	329
2028	(423)
2029	(508)
2030	0
Thereafter	0
Total	\$1,317

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,439	\$11,565	\$4,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1176000
 Submission Unit Name: TOWN OF THORNTOWN

Wages: \$539,933 Proportionate Share: 0.0000758

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$287,006	\$250,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,018	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,597
Change of Assumptions	5,113	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,695	2,943
Total	\$54,826	\$6,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,649
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	2,794
Total	\$40,443

PERF Net Pension Liability - Unaudited

TOWN OF THORNTOWN - 1176000

Net Pension Liability as of June 30, 2024	\$287,006
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,603
- Net Difference Between Projected and Actual Investment	(41,598)
- Change of Assumptions	5,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,380
Pension Expense/(Income)	40,443
Contributions	(60,472)
Total Activity in FY 2025	(36,531)
Net Pension Liability as of June 30, 2025	\$250,475

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$60,472

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$48,328
2027	13,033
2028	(2,073)
2029	(11,002)
2030	0
Thereafter	0
Total	\$48,286

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$442,640	\$250,475	\$91,103

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1178000

Submission Unit Name: BEECH CREEK TOWNSHIP, GREENE COUNTY

Wages: \$12,600

Proportionate Share: 0.0000018

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,659	\$5,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$832	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	85
Change of Assumptions	121	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57	388
Total	\$1,010	\$473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$894
Specific 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	\$669

PERF Net Pension Liability - Unaudited

BEECH CREEK TOWNSHIP, GREENE COUNTY - 1178000

Net Pension Liability as of June 30, 2024	\$7,659
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	47
- Net Difference Between Projected and Actual Investment	(1,099)
- Change of Assumptions	121
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38)
Pension Expense/(Income)	669
Contributions	(1,411)
Total Activity in FY 2025	(1,711)
Net Pension Liability as of June 30, 2025	\$5,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,411

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$895
2027	121
2028	(218)
2029	(261)
2030	0
Thereafter	0
Total	\$537

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,511	\$5,948	\$2,163

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1179000
 Submission Unit Name: TRITON SCHOOLS

Wages: \$1,650,281 Proportionate Share: 0.0002316

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$958,568	\$765,302

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$106,993	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,992
Change of Assumptions	15,623	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,596	21,925
Total	\$134,212	\$32,917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,035
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	787
Total	\$115,822

PERF Net Pension Liability - Unaudited

TRITON SCHOOLS - 1179000

Net Pension Liability as of June 30, 2024	\$958,568
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,751
- Net Difference Between Projected and Actual Investment	(137,910)
- Change of Assumptions	15,623
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,000)
Pension Expense/(Income)	115,822
Contributions	(179,552)
Total Activity in FY 2025	(193,266)
Net Pension Liability as of June 30, 2025	\$765,302

Supplemental Information

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

\$179,552

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$134,962
2027	23,203
2028	(23,251)
2029	(33,619)
2030	0
Thereafter	0
Total	\$101,295

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,352,445	\$765,302	\$278,358

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1180000

Submission Unit Name: SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION

Wages: \$2,293,566

Proportionate Share: 0.0003218

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,367,310	\$1,063,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$148,664	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,273
Change of Assumptions	21,708	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,108	50,255
Total	\$186,480	\$65,528

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,837
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,706
Total	\$174,543

PERF Net Pension Liability - Unaudited

SOUTH RIPLEY COMMUNITY SCHOOL CORPORATION - 1180000

Net Pension Liability as of June 30, 2024	\$1,367,310
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,531
- Net Difference Between Projected and Actual Investment	(196,310)
- Change of Assumptions	21,708
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,985)
Pension Expense/(Income)	174,543
Contributions	(256,436)
Total Activity in FY 2025	(303,949)
Net Pension Liability as of June 30, 2025	\$1,063,361

Supplemental Information

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

\$256,436

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$176,035
2027	28,970
2028	(37,342)
2029	(46,711)
2030	0
Thereafter	0
Total	\$120,952

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,879,175	\$1,063,361	\$386,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1181000
 Submission Unit Name: CITY OF BEECH GROVE

Wages: \$3,311,933 Proportionate Share: 0.0004647

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,743,804	\$1,535,561

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$214,680	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	22,055
Change of Assumptions	31,348	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,164	0
Total	\$394,192	\$22,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$230,814
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,566
Total	\$358,380

PERF Net Pension Liability - Unaudited

CITY OF BEECH GROVE - 1181000

Net Pension Liability as of June 30, 2024	\$1,743,804
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	35,961
- Net Difference Between Projected and Actual Investment	(252,941)
- Change of Assumptions	31,348
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,669)
Pension Expense/(Income)	358,380
Contributions	(360,322)
Total Activity in FY 2025	(208,243)
Net Pension Liability as of June 30, 2025	\$1,535,561

Supplemental Information

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

\$360,322

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$355,775
2027	96,113
2028	(12,298)
2029	(67,453)
2030	0
Thereafter	0
Total	\$372,137

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,713,650	\$1,535,561	\$558,520

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1182000
 Submission Unit Name: CITY OF GAS CITY

Wages: \$1,321,952 Proportionate Share: 0.0001855

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$775,561	\$612,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,804
Change of Assumptions	12,514	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,491	23,665
Total	\$104,701	\$32,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,137
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	(10,289)
Total	\$81,848

PERF Net Pension Liability - Unaudited

CITY OF GAS CITY - 1182000

Net Pension Liability as of June 30, 2024	\$775,561
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,210
- Net Difference Between Projected and Actual Investment	(111,491)
- Change of Assumptions	12,514
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,667)
Pension Expense/(Income)	81,848
Contributions	(143,006)
Total Activity in FY 2025	(162,592)
Net Pension Liability as of June 30, 2025	\$612,969

Supplemental Information

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

\$143,006

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$99,134
2027	20,342
2028	(20,318)
2029	(26,926)
2030	0
Thereafter	0
Total	\$72,232

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,083,241	\$612,969	\$222,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1185000

Submission Unit Name: FAIRFIELD COMMUNITY SCHOOLS

Wages: \$3,913,413

Proportionate Share:

0.0005491

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,279,522	\$1,814,454

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$253,670	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	26,060
Change of Assumptions	37,041	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,645	55,806
Total	\$310,356	\$81,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$272,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,469)
Total	\$251,266

PERF Net Pension Liability - Unaudited

FAIRFIELD COMMUNITY SCHOOLS - 1185000

Net Pension Liability as of June 30, 2024	\$2,279,522
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,047
- Net Difference Between Projected and Actual Investment	(327,876)
- Change of Assumptions	37,041
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,759)
Pension Expense/(Income)	251,266
Contributions	(431,787)
Total Activity in FY 2025	(465,068)
Net Pension Liability as of June 30, 2025	\$1,814,454

Supplemental Information

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

\$431,787

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$303,956
2027	59,156
2028	(54,916)
2029	(79,706)
2030	0
Thereafter	0
Total	\$228,490

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,206,510	\$1,814,454	\$659,959

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: TAYLOR TOWNSHIP, GREENE COUNTY

Proportionate Share:

0.0000007

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,031	\$2,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$323	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33
Change of Assumptions	47	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	438	1,499
Total	\$808	\$1,532

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(627)
Total	(\$279)

PERF Net Pension Liability - Unaudited

TAYLOR TOWNSHIP, GREENE COUNTY - 1186000

Net Pension Liability as of June 30, 2024	\$4,031
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(90)
- Net Difference Between Projected and Actual Investment	(567)
- Change of Assumptions	47
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(465)
Pension Expense/(Income)	(279)
Contributions	(364)
Total Activity in FY 2025	(1,718)
Net Pension Liability as of June 30, 2025	\$2,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$364

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$175
2027	(465)
2028	(332)
2029	(102)
2030	0
Thereafter	0
Total	(\$724)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,088	\$2,313	\$841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1187000

Submission Unit Name: RICHLAND TOWNSHIP, GREENE COUNTY

Wages: \$32,000

Proportionate Share:

0.0000045

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,349	\$14,870

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,079	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	214
Change of Assumptions	304	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	210	737
Total	\$2,593	\$951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,235
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	(269)
Total	\$1,966

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, GREENE COUNTY - 1187000

Net Pension Liability as of June 30, 2024	\$19,349
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96
- Net Difference Between Projected and Actual Investment	(2,776)
- Change of Assumptions	304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(485)
Pension Expense/(Income)	1,966
Contributions	(3,584)
Total Activity in FY 2025	(4,479)
Net Pension Liability as of June 30, 2025	\$14,870

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,584

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,462
2027	401
2028	(568)
2029	(653)
2030	0
Thereafter	0
Total	\$1,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,278	\$14,870	\$5,409

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1188000

Submission Unit Name: STAFFORD TOWNSHIP, GREENE COUNTY

Wages: \$7,100

Proportionate Share: 0.0000010

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,434	\$3,304

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	47
Change of Assumptions	67	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38	274
Total	\$567	\$321

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(170)
Total	\$327

PERF Net Pension Liability - Unaudited

STAFFORD TOWNSHIP, GREENE COUNTY - 1188000

Net Pension Liability as of June 30, 2024	\$4,434
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8
- Net Difference Between Projected and Actual Investment	(634)
- Change of Assumptions	67
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(103)
Pension Expense/(Income)	327
Contributions	(795)
Total Activity in FY 2025	(1,130)
Net Pension Liability as of June 30, 2025	\$3,304

Supplemental Information

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

\$795

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$484
2027	59
2028	(151)
2029	(146)
2030	0
Thereafter	0
Total	\$246

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,840	\$3,304	\$1,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1189000
 Submission Unit Name: TOWN OF MARKLE

Wages: \$631,742 Proportionate Share: 0.0000886

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$407,129	\$292,771

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,931	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,205
Change of Assumptions	5,977	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,777	28,682
Total	\$70,685	\$32,887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,007
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,855
Total	\$53,862

PERF Net Pension Liability - Unaudited

TOWN OF MARKLE - 1189000

Net Pension Liability as of June 30, 2024	\$407,129
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(795)
- Net Difference Between Projected and Actual Investment	(58,110)
- Change of Assumptions	5,977
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,537)
Pension Expense/(Income)	53,862
Contributions	(70,755)
Total Activity in FY 2025	(114,358)
Net Pension Liability as of June 30, 2025	\$292,771

Supplemental Information

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

\$70,755

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,299
2027	10,469
2028	(16,109)
2029	(12,861)
2030	0
Thereafter	0
Total	\$37,798

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$517,386	\$292,771	\$106,488

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1190000
 Submission Unit Name: CITY OF LAKE STATION

Wages: \$2,450,029 Proportionate Share: 0.0003438

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,243,559	\$1,136,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$158,827	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,317
Change of Assumptions	23,192	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	110,609	7,228
Total	\$292,628	\$23,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$170,764
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,766
Total	\$177,530

PERF Net Pension Liability - Unaudited

CITY OF LAKE STATION - 1190000

Net Pension Liability as of June 30, 2024	\$1,243,559
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,377
- Net Difference Between Projected and Actual Investment	(180,968)
- Change of Assumptions	23,192
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	115,771
Pension Expense/(Income)	177,530
Contributions	(274,403)
Total Activity in FY 2025	(107,501)
Net Pension Liability as of June 30, 2025	\$1,136,058

Supplemental Information

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

\$274,403

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$236,266
2027	80,958
2028	1,764
2029	(49,905)
2030	0
Thereafter	0
Total	\$269,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,007,646	\$1,136,058	\$413,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1191000
 Submission Unit Name: CENTER TOWNSHIP LAKE COUNTY

Wages: \$85,573 Proportionate Share: 0.0000120

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$39,504	\$39,653

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,544	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	570
Change of Assumptions	809	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,639	796
Total	\$11,992	\$1,366

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(381)
Total	\$5,579

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP LAKE COUNTY - 1191000

Net Pension Liability as of June 30, 2024	\$39,504
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,495
- Net Difference Between Projected and Actual Investment	(5,800)
- Change of Assumptions	809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,650
Pension Expense/(Income)	5,579
Contributions	(9,584)
Total Activity in FY 2025	149
Net Pension Liability as of June 30, 2025	\$39,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,584

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,366
2027	3,193
2028	809
2029	(1,742)
2030	0
Thereafter	0
Total	\$10,626

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,075	\$39,653	\$14,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1192000
 Submission Unit Name: CITY OF BEDFORD

Wages: \$5,007,000 Proportionate Share: 0.0007026

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,784,201	\$2,321,681

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$324,584	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33,345
Change of Assumptions	47,396	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,642	75,189
Total	\$434,622	\$108,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348,978
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,167)
Total	\$337,811

PERF Net Pension Liability - Unaudited

CITY OF BEDFORD - 1192000

Net Pension Liability as of June 30, 2024	\$2,784,201
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,237
- Net Difference Between Projected and Actual Investment	(401,983)
- Change of Assumptions	47,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,803
Pension Expense/(Income)	337,811
Contributions	(560,784)
Total Activity in FY 2025	(462,520)
Net Pension Liability as of June 30, 2025	\$2,321,681

Supplemental Information

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

\$560,784

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$391,516
2027	79,397
2028	(42,839)
2029	(101,986)
2030	0
Thereafter	0
Total	\$326,088

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,102,885	\$2,321,681	\$844,450

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1193000
 Submission Unit Name: JASPER PUBLIC LIBRARY

Wages: \$614,114 Proportionate Share: 0.0000862

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$366,013	\$284,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,822	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,091
Change of Assumptions	5,815	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,011	19,244
Total	\$51,648	\$23,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(635)
Total	\$42,180

PERF Net Pension Liability - Unaudited

JASPER PUBLIC LIBRARY - 1193000

Net Pension Liability as of June 30, 2024	\$366,013
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,310
- Net Difference Between Projected and Actual Investment	(52,552)
- Change of Assumptions	5,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,144)
Pension Expense/(Income)	42,180
Contributions	(68,781)
Total Activity in FY 2025	(81,172)
Net Pension Liability as of June 30, 2025	\$284,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,781

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$45,631
2027	5,129
2028	(9,934)
2029	(12,513)
2030	0
Thereafter	0
Total	\$28,313

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$503,371	\$284,841	\$103,603

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1194000
 Submission Unit Name: DUBOIS COUNTY CONTRACTUAL LIBRARY

Wages: \$190,643 Proportionate Share: 0.0000268

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$125,364	\$88,558

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,381	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,272
Change of Assumptions	1,808	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,401	11,336
Total	\$15,590	\$12,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,311
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,171)
Total	\$4,140

PERF Net Pension Liability - Unaudited

DUBOIS COUNTY CONTRACTUAL LIBRARY - 1194000

Net Pension Liability as of June 30, 2024	\$125,364
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(467)
- Net Difference Between Projected and Actual Investment	(17,871)
- Change of Assumptions	1,808
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,064)
Pension Expense/(Income)	4,140
Contributions	(21,352)
Total Activity in FY 2025	(36,806)
Net Pension Liability as of June 30, 2025	\$88,558

Supplemental Information

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

\$21,352

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,772
2027	409
2028	(5,308)
2029	(3,891)
2030	0
Thereafter	0
Total	\$2,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$156,501	\$88,558	\$32,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1196000
 Submission Unit Name: NORTHEAST SCHOOL CORPORATION

Wages: \$1,618,148 Proportionate Share: 0.0002271

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$875,127	\$750,432

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$104,915	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,778
Change of Assumptions	15,320	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,835	3,214
Total	\$181,070	\$13,992

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$112,799
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	22,376
Total	\$135,175

PERF Net Pension Liability - Unaudited

NORTHEAST SCHOOL CORPORATION - 1196000

Net Pension Liability as of June 30, 2024	\$875,127
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,225
- Net Difference Between Projected and Actual Investment	(126,648)
- Change of Assumptions	15,320
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,963
Pension Expense/(Income)	135,175
Contributions	(171,730)
Total Activity in FY 2025	(124,695)
Net Pension Liability as of June 30, 2025	\$750,432

Supplemental Information

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

\$171,730

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$161,436
2027	50,091
2028	(11,485)
2029	(32,964)
2030	0
Thereafter	0
Total	\$167,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,326,167	\$750,432	\$272,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1197000
 Submission Unit Name: CITY OF CLINTON

Wages: \$889,393 Proportionate Share: 0.0001248

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$467,191	\$412,391

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,654	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,923
Change of Assumptions	8,419	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,636	1,460
Total	\$92,709	\$7,383

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,988
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	5,906
Total	\$67,894

PERF Net Pension Liability - Unaudited

CITY OF CLINTON - 1197000

Net Pension Liability as of June 30, 2024	\$467,191
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,773
- Net Difference Between Projected and Actual Investment	(67,781)
- Change of Assumptions	8,419
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,507
Pension Expense/(Income)	67,894
Contributions	(99,612)
Total Activity in FY 2025	(54,800)
Net Pension Liability as of June 30, 2025	\$412,391

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,612

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$81,835
2027	23,982
2028	(2,376)
2029	(18,115)
2030	0
Thereafter	0
Total	\$85,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$728,779	\$412,391	\$149,996

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1198000

Submission Unit Name: CULVER COMMUNITY SCHOOLS CORPORATION

Wages: \$2,269,084

Proportionate Share:

0.0003184

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,278,225	\$1,052,126

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,093	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,111
Change of Assumptions	21,479	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,149	0
Total	\$252,721	\$15,111

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,148
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	64,460
Total	\$222,608

PERF Net Pension Liability - Unaudited

CULVER COMMUNITY SCHOOLS CORPORATION - 1198000

Net Pension Liability as of June 30, 2024	\$1,278,225
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,090
- Net Difference Between Projected and Actual Investment	(184,352)
- Change of Assumptions	21,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,869)
Pension Expense/(Income)	222,608
Contributions	(247,055)
Total Activity in FY 2025	(226,099)
Net Pension Liability as of June 30, 2025	\$1,052,126

Supplemental Information

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

\$247,055

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$242,190
2027	65,976
2028	(24,340)
2029	(46,216)
2030	0
Thereafter	0
Total	\$237,610

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,859,320	\$1,052,126	\$382,683

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1199000
 Submission Unit Name: SHERIDAN COMMUNITY SCHOOLS

Wages: \$1,900,978 Proportionate Share: 0.0002667

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$984,366	\$881,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,209	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,657
Change of Assumptions	17,991	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,761	9,847
Total	\$211,961	\$22,504

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$132,469
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	38,946
Total	\$171,415

PERF Net Pension Liability - Unaudited

SHERIDAN COMMUNITY SCHOOLS - 1199000

Net Pension Liability as of June 30, 2024	\$984,366
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,323
- Net Difference Between Projected and Actual Investment	(142,990)
- Change of Assumptions	17,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,091
Pension Expense/(Income)	171,415
Contributions	(212,909)
Total Activity in FY 2025	(103,079)
Net Pension Liability as of June 30, 2025	\$881,287

Supplemental Information

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

\$212,909

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$179,807
2027	50,750
2028	(2,387)
2029	(38,713)
2030	0
Thereafter	0
Total	\$189,457

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,557,414	\$881,287	\$320,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1200000
 Submission Unit Name: TOWN OF ASHLEY

Wages: \$574,342 Proportionate Share: 0.0000806

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$295,874	\$266,336

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,235	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,825
Change of Assumptions	5,437	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,367	5,601
Total	\$66,039	\$9,426

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,034
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	7,669
Total	\$47,703

PERF Net Pension Liability - Unaudited

TOWN OF ASHLEY - 1200000

Net Pension Liability as of June 30, 2024	\$295,874
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,911
- Net Difference Between Projected and Actual Investment	(43,000)
- Change of Assumptions	5,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,943
Pension Expense/(Income)	47,703
Contributions	(62,532)
Total Activity in FY 2025	(29,538)
Net Pension Liability as of June 30, 2025	\$266,336

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,532

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$51,496
2027	17,683
2028	(866)
2029	(11,700)
2030	0
Thereafter	0
Total	\$56,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$470,670	\$266,336	\$96,873

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1201000
 Submission Unit Name: SEYMOUR COMMUNITY SCHOOLS

Wages: \$12,103,940 Proportionate Share: 0.0016984

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,149,355	\$5,612,217

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$784,618	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	80,606
Change of Assumptions	114,571	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	443,988	198,732
Total	\$1,343,177	\$279,338

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$843,587
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	240,174
Total	\$1,083,761

PERF Net Pension Liability - Unaudited

SEYMOUR COMMUNITY SCHOOLS - 1201000

Net Pension Liability as of June 30, 2024	\$7,149,355
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,896
- Net Difference Between Projected and Actual Investment	(1,027,205)
- Change of Assumptions	114,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(432,356)
Pension Expense/(Income)	1,083,761
Contributions	(1,327,805)
Total Activity in FY 2025	(1,537,138)
Net Pension Liability as of June 30, 2025	\$5,612,217

Supplemental Information

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

\$1,327,805

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,166,778
2027	334,257
2028	(190,662)
2029	(246,534)
2030	0
Thereafter	0
Total	\$1,063,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,917,933	\$5,612,217	\$2,041,295

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1202000

Submission Unit Name: NORTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$3,573,018

Proportionate Share:

0.0005014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,092,484	\$1,656,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,634	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,796
Change of Assumptions	33,824	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,102	51,786
Total	\$336,560	\$75,582

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$249,043
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	14,180
Total	\$263,223

PERF Net Pension Liability - Unaudited

NORTH HARRISON COMMUNITY SCHOOL CORPORATION - 1202000

Net Pension Liability as of June 30, 2024	\$2,092,484
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,180
- Net Difference Between Projected and Actual Investment	(300,848)
- Change of Assumptions	33,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,852)
Pension Expense/(Income)	263,223
Contributions	(400,178)
Total Activity in FY 2025	(435,651)
Net Pension Liability as of June 30, 2025	\$1,656,833

Supplemental Information

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

\$400,178

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$307,899
2027	76,633
2028	(50,773)
2029	(72,781)
2030	0
Thereafter	0
Total	\$260,978

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,927,963	\$1,656,833	\$602,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1203000

Submission Unit Name: CITY OF KENDALLVILLE - HOUSING AUTHORITY

Wages: \$206,723

Proportionate Share:

0.0000290

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$116,495	\$95,828

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,397	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,376
Change of Assumptions	1,956	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,781	3,736
Total	\$17,134	\$5,112

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,404
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,266)
Total	\$12,138

PERF Net Pension Liability - Unaudited

CITY OF KENDALLVILLE - HOUSING AUTHORITY - 1203000

Net Pension Liability as of June 30, 2024	\$116,495
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,458
- Net Difference Between Projected and Actual Investment	(16,800)
- Change of Assumptions	1,956
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,734
Pension Expense/(Income)	12,138
Contributions	(23,153)
Total Activity in FY 2025	(20,667)
Net Pension Liability as of June 30, 2025	\$95,828

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,153

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,663
2027	2,637
2028	(2,068)
2029	(4,210)
2030	0
Thereafter	0
Total	\$12,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$169,348	\$95,828	\$34,855

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1204000
 Submission Unit Name: ROOT TOWNSHIP, ADAMS COUNTY

Wages: \$12,375 Proportionate Share: 0.0000017

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,659	\$5,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$785	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	81
Change of Assumptions	115	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	2,170
Total	\$900	\$2,251

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,161)
Total	(\$317)

PERF Net Pension Liability - Unaudited

ROOT TOWNSHIP, ADAMS COUNTY - 1204000

Net Pension Liability as of June 30, 2024	\$7,659
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	0
- Net Difference Between Projected and Actual Investment	(1,095)
- Change of Assumptions	115
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(607)
Pension Expense/(Income)	(317)
Contributions	(137)
Total Activity in FY 2025	(2,041)
Net Pension Liability as of June 30, 2025	\$5,618

Supplemental Information

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

\$137

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(17)
2027	(502)
2028	(586)
2029	(246)
2030	0
Thereafter	0
Total	(1,351)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,927	\$5,618	\$2,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1206000
 Submission Unit Name: WARREN PUBLIC LIBRARY

Wages: \$44,200 Proportionate Share: 0.0000062

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$24,992	\$20,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	294
Change of Assumptions	418	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	305	355
Total	\$3,587	\$649

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(199)
Total	\$2,881

PERF Net Pension Liability - Unaudited

WARREN PUBLIC LIBRARY - 1206000

Net Pension Liability as of June 30, 2024	\$24,992
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	303
- Net Difference Between Projected and Actual Investment	(3,603)
- Change of Assumptions	418
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	446
Pension Expense/(Income)	2,881
Contributions	(4,950)
Total Activity in FY 2025	(4,505)
Net Pension Liability as of June 30, 2025	\$20,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,950

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,514
2027	783
2028	(459)
2029	(900)
2030	0
Thereafter	0
Total	\$2,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,205	\$20,487	\$7,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1208000
 Submission Unit Name: CITY OF GARRETT

Wages: \$2,658,903 Proportionate Share: 0.0003731

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,541,852	\$1,232,877

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$172,363	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,707
Change of Assumptions	25,169	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,317	41,550
Total	\$224,849	\$59,257

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$185,317
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	2,076
Total	\$187,393

PERF Net Pension Liability - Unaudited

CITY OF GARRETT - 1208000

Net Pension Liability as of June 30, 2024	\$1,541,852
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,342
- Net Difference Between Projected and Actual Investment	(221,853)
- Change of Assumptions	25,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,229)
Pension Expense/(Income)	187,393
Contributions	(297,797)
Total Activity in FY 2025	(308,975)
Net Pension Liability as of June 30, 2025	\$1,232,877

Supplemental Information

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

\$297,797

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$217,129
2027	37,488
2028	(34,868)
2029	(54,157)
2030	0
Thereafter	0
Total	\$165,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,178,745	\$1,232,877	\$448,426

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1209000
 Submission Unit Name: PERU PUBLIC LIBRARY

Wages: \$124,277 Proportionate Share: 0.0000174

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$68,930	\$57,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,038	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	826
Change of Assumptions	1,174	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,520	5,670
Total	\$10,732	\$6,496

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,534)
Total	\$5,108

PERF Net Pension Liability - Unaudited

PERU PUBLIC LIBRARY - 1209000

Net Pension Liability as of June 30, 2024	\$68,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	974
- Net Difference Between Projected and Actual Investment	(9,953)
- Change of Assumptions	1,174
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,183
Pension Expense/(Income)	5,108
Contributions	(13,919)
Total Activity in FY 2025	(11,433)
Net Pension Liability as of June 30, 2025	\$57,497

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,919

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,178
2027	633
2028	(1,049)
2029	(2,526)
2030	0
Thereafter	0
Total	\$4,236

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$101,609	\$57,497	\$20,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1210000
 Submission Unit Name: PORTER COUNTY PUBLIC LIBRARY SYSTEM

Wages: \$1,200,986 Proportionate Share: 0.0001685

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$737,670	\$556,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,843	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,997
Change of Assumptions	11,367	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,659	52,033
Total	\$97,869	\$60,030

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,657)
Total	\$49,036

PERF Net Pension Liability - Unaudited

PORTER COUNTY PUBLIC LIBRARY SYSTEM - 1210000

Net Pension Liability as of June 30, 2024	\$737,670
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,241
- Net Difference Between Projected and Actual Investment	(105,667)
- Change of Assumptions	11,367
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,342)
Pension Expense/(Income)	49,036
Contributions	(134,511)
Total Activity in FY 2025	(180,876)
Net Pension Liability as of June 30, 2025	\$556,794

Supplemental Information

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

\$134,511

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$74,331
2027	11,615
2028	(23,648)
2029	(24,459)
2030	0
Thereafter	0
Total	\$37,839

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$983,968	\$556,794	\$202,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1212000
 Submission Unit Name: TOWN OF CAMBRIDGE CITY

Wages: \$694,861 Proportionate Share: 0.0000975

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$397,052	\$322,180

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,043	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,627
Change of Assumptions	6,577	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,174	2,915
Total	\$56,794	\$7,542

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,428
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,499)
Total	\$44,929

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY - 1212000

Net Pension Liability as of June 30, 2024	\$397,052
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,350
- Net Difference Between Projected and Actual Investment	(57,198)
- Change of Assumptions	6,577
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,294
Pension Expense/(Income)	44,929
Contributions	(77,824)
Total Activity in FY 2025	(74,872)
Net Pension Liability as of June 30, 2025	\$322,180

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$77,824

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$58,214
2027	13,179
2028	(7,988)
2029	(14,153)
2030	0
Thereafter	0
Total	\$49,252

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$569,358	\$322,180	\$117,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1212001

Submission Unit Name: TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST

Wages: \$135,459

Proportionate Share: 0.0000190

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$74,976	\$62,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	902
Change of Assumptions	1,282	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,870	689
Total	\$11,930	\$1,591

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,437
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	332
Total	\$9,769

PERF Net Pension Liability - Unaudited

TOWN OF CAMBRIDGE CITY-WESTERN WAYNE REGIONAL DIST - 1212001

Net Pension Liability as of June 30, 2024	\$74,976
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,094
- Net Difference Between Projected and Actual Investment	(10,829)
- Change of Assumptions	1,282
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,664
Pension Expense/(Income)	9,769
Contributions	(15,172)
Total Activity in FY 2025	(12,192)
Net Pension Liability as of June 30, 2025	\$62,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,172

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,194
2027	3,000
2028	(1,097)
2029	(2,758)
2030	0
Thereafter	0
Total	\$10,339

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,952	\$62,784	\$22,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1213000
 Submission Unit Name: TOWN OF BOSWELL

Wages: \$245,819 Proportionate Share: 0.0000345

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$150,356	\$114,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,938	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,637
Change of Assumptions	2,327	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,779	9,939
Total	\$20,044	\$11,576

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,136
Specific 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	\$12,690

PERF Net Pension Liability - Unaudited

TOWN OF BOSWELL - 1213000

Net Pension Liability as of June 30, 2024	\$150,356
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	528
- Net Difference Between Projected and Actual Investment	(21,545)
- Change of Assumptions	2,327
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,822)
Pension Expense/(Income)	12,690
Contributions	(27,532)
Total Activity in FY 2025	(36,354)
Net Pension Liability as of June 30, 2025	\$114,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,532

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,145
2027	2,046
2028	(4,715)
2029	(5,008)
2030	0
Thereafter	0
Total	\$8,468

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$201,465	\$114,002	\$41,465

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1214000

Submission Unit Name: GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY

Wages: \$64,877

Proportionate Share:

0.0000091

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$38,697	\$30,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	432
Change of Assumptions	614	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	532	1,383
Total	\$5,350	\$1,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	54
Total	\$4,574

PERF Net Pension Liability - Unaudited

GAS CITY-MILL TOWNSHIP PUBLIC LIBRARY - 1214000

Net Pension Liability as of June 30, 2024	\$38,697
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	238
- Net Difference Between Projected and Actual Investment	(5,556)
- Change of Assumptions	614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,231)
Pension Expense/(Income)	4,574
Contributions	(7,266)
Total Activity in FY 2025	(8,627)
Net Pension Liability as of June 30, 2025	\$30,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,266

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,092
2027	820
2028	(1,056)
2029	(1,321)
2030	0
Thereafter	0
Total	\$3,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,140	\$30,070	\$10,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1215000
 Submission Unit Name: TOWN OF PLAINFIELD

Wages: \$13,547,518 Proportionate Share: 0.0019010

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,591,151	\$6,281,692

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$878,215	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	90,221
Change of Assumptions	128,238	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	335,910	0
Total	\$1,342,363	\$90,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$944,218
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	299,242
Total	\$1,243,460

PERF Net Pension Liability - Unaudited

TOWN OF PLAINFIELD - 1215000

Net Pension Liability as of June 30, 2024	\$7,591,151
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,215
- Net Difference Between Projected and Actual Investment	(1,095,315)
- Change of Assumptions	128,238
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(176,346)
Pension Expense/(Income)	1,243,460
Contributions	(1,509,711)
Total Activity in FY 2025	(1,309,459)
Net Pension Liability as of June 30, 2025	\$6,281,692

Supplemental Information

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

\$1,509,711

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,312,313
2027	344,678
2028	(128,907)
2029	(275,942)
2030	0
Thereafter	0
Total	\$1,252,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,101,031	\$6,281,692	\$2,284,798

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1216000

Submission Unit Name: WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

Wages: \$151,708

Proportionate Share:

0.0000213

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$82,232	\$70,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,840	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,011
Change of Assumptions	1,437	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,728	0
Total	\$17,005	\$1,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,192
Total	\$13,772

PERF Net Pension Liability - Unaudited

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY - 1216000

Net Pension Liability as of June 30, 2024	\$82,232
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,412
- Net Difference Between Projected and Actual Investment	(11,899)
- Change of Assumptions	1,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	421
Pension Expense/(Income)	13,772
Contributions	(16,991)
Total Activity in FY 2025	(11,848)
Net Pension Liability as of June 30, 2025	\$70,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,991

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,320
2027	4,650
2028	(885)
2029	(3,091)
2030	0
Thereafter	0
Total	\$15,994

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,383	\$70,384	\$25,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1217000
 Submission Unit Name: CARMEL PUBLIC LIBRARY

Wages: \$2,860,689 Proportionate Share: 0.0004014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,605,138	\$1,326,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$185,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,050
Change of Assumptions	27,078	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,775	128
Total	\$254,290	\$19,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$199,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,779
Total	\$224,152

PERF Net Pension Liability - Unaudited

CARMEL PUBLIC LIBRARY - 1217000

Net Pension Liability as of June 30, 2024	\$1,605,138
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,930
- Net Difference Between Projected and Actual Investment	(231,576)
- Change of Assumptions	27,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,520)
Pension Expense/(Income)	224,152
Contributions	(314,810)
Total Activity in FY 2025	(278,746)
Net Pension Liability as of June 30, 2025	\$1,326,392

Supplemental Information

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

\$314,810

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$256,036
2027	65,983
2028	(28,642)
2029	(58,265)
2030	0
Thereafter	0
Total	\$235,112

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,344,005	\$1,326,392	\$482,440

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1221000

Submission Unit Name: GREENWOOD COMMUNITY SCHOOL CORPORATION

Wages: \$7,215,015

Proportionate Share: 0.0010124

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,995,915	\$3,345,389

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$467,704	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,048
Change of Assumptions	68,295	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	90,844	22,333
Total	\$626,843	\$70,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$502,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,891
Total	\$509,745

PERF Net Pension Liability - Unaudited

GREENWOOD COMMUNITY SCHOOL CORPORATION - 1221000

Net Pension Liability as of June 30, 2024	\$3,995,915
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,171
- Net Difference Between Projected and Actual Investment	(577,121)
- Change of Assumptions	68,295
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,123
Pension Expense/(Income)	509,745
Contributions	(791,739)
Total Activity in FY 2025	(650,526)
Net Pension Liability as of June 30, 2025	\$3,345,389

Supplemental Information

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

\$791,739

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$608,499
2027	157,678
2028	(62,760)
2029	(146,955)
2030	0
Thereafter	0
Total	\$556,462

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,911,985	\$3,345,389	\$1,216,796

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1222000
 Submission Unit Name: JOHN GLENN SCHOOL

Wages: \$2,545,005 Proportionate Share: 0.0003571

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,498,720	\$1,180,006

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,971	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,948
Change of Assumptions	24,089	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,969	38,521
Total	\$212,029	\$55,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,789
Total	\$179,159

PERF Net Pension Liability - Unaudited

JOHN GLENN SCHOOL - 1222000

Net Pension Liability as of June 30, 2024	\$1,498,720
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,370
- Net Difference Between Projected and Actual Investment	(215,384)
- Change of Assumptions	24,089
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,907)
Pension Expense/(Income)	179,159
Contributions	(285,041)
Total Activity in FY 2025	(318,714)
Net Pension Liability as of June 30, 2025	\$1,180,006

Supplemental Information

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

\$285,041

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$204,745
2027	41,418
2028	(37,767)
2029	(51,836)
2030	0
Thereafter	0
Total	\$156,560

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,085,312	\$1,180,006	\$429,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1223000

Submission Unit Name: SOUTH HARRISON COMMUNITY SCHOOL CORPORATION

Wages: \$5,988,357

Proportionate Share:

0.0008403

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,348,942	\$2,776,699

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$388,198	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	39,880
Change of Assumptions	56,685	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,166	30,484
Total	\$508,049	\$70,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$417,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,174
Total	\$464,547

PERF Net Pension Liability - Unaudited

SOUTH HARRISON COMMUNITY SCHOOL CORPORATION - 1223000

Net Pension Liability as of June 30, 2024	\$3,348,942
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,972
- Net Difference Between Projected and Actual Investment	(483,291)
- Change of Assumptions	56,685
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,077
Pension Expense/(Income)	464,547
Contributions	(670,233)
Total Activity in FY 2025	(572,243)
Net Pension Liability as of June 30, 2025	\$2,776,699

Supplemental Information

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

\$670,233

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$496,558
2027	118,099
2028	(54,998)
2029	(121,974)
2030	0
Thereafter	0
Total	\$437,685

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,906,994	\$2,776,699	\$1,009,951

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1224000
 Submission Unit Name: BROWN COUNTY

Wages: \$5,632,282 Proportionate Share: 0.0007903

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,051,052	\$2,611,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$365,099	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,507
Change of Assumptions	53,312	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,285	94,625
Total	\$529,696	\$132,132

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$392,538
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	777
Total	\$393,315

PERF Net Pension Liability - Unaudited

BROWN COUNTY - 1224000

Net Pension Liability as of June 30, 2024	\$3,051,052
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,403
- Net Difference Between Projected and Actual Investment	(441,477)
- Change of Assumptions	53,312
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,508
Pension Expense/(Income)	393,315
Contributions	(628,634)
Total Activity in FY 2025	(439,573)
Net Pension Liability as of June 30, 2025	\$2,611,479

Supplemental Information

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

\$628,634

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$449,016
2027	96,558
2028	(33,293)
2029	(114,717)
2030	0
Thereafter	0
Total	\$397,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,615,016	\$2,611,479	\$949,856

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1224001

Submission Unit Name: BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT

Wages: \$148,351

Proportionate Share:

0.0000208

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$71,348	\$68,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,609	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	987
Change of Assumptions	1,403	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,959	5,547
Total	\$19,971	\$6,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,331
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	690
Total	\$11,021

PERF Net Pension Liability - Unaudited

BROWN COUNTY SOLID WASTE-MANAGEMENT DISTRICT - 1224001

Net Pension Liability as of June 30, 2024	\$71,348
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,297
- Net Difference Between Projected and Actual Investment	(10,434)
- Change of Assumptions	1,403
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,712
Pension Expense/(Income)	11,021
Contributions	(16,615)
Total Activity in FY 2025	(2,616)
Net Pension Liability as of June 30, 2025	\$68,732

Supplemental Information

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

\$16,615

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,580
2027	3,022
2028	854
2029	(3,019)
2030	0
Thereafter	0
Total	\$13,437

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$121,463	\$68,732	\$24,999

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1225000
 Submission Unit Name: WASHINGTON COUNTY

Wages: \$7,821,620 Proportionate Share: 0.0010975

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,401,029	\$3,626,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$507,018	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	52,087
Change of Assumptions	74,035	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,676	88,299
Total	\$644,729	\$140,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$545,123
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(41,757)
Total	\$503,366

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY - 1225000

Net Pension Liability as of June 30, 2024	\$4,401,029
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,966
- Net Difference Between Projected and Actual Investment	(634,798)
- Change of Assumptions	74,035
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,710
Pension Expense/(Income)	503,366
Contributions	(871,713)
Total Activity in FY 2025	(774,434)
Net Pension Liability as of June 30, 2025	\$3,626,595

Supplemental Information

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

\$871,713

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$611,606
2027	129,966
2028	(77,920)
2029	(159,309)
2030	0
Thereafter	0
Total	\$504,343

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,408,933	\$3,626,595	\$1,319,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1226000
 Submission Unit Name: KENTLAND PUBLIC LIBRARY

Wages: \$84,711 Proportionate Share: 0.0000119

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$48,372	\$39,323

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,498	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	565
Change of Assumptions	803	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	602	698
Total	\$6,903	\$1,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,911
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	(53)
Total	\$5,858

PERF Net Pension Liability - Unaudited

KENTLAND PUBLIC LIBRARY - 1226000

Net Pension Liability as of June 30, 2024	\$48,372
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	540
- Net Difference Between Projected and Actual Investment	(6,970)
- Change of Assumptions	803
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	208
Pension Expense/(Income)	5,858
Contributions	(9,488)
Total Activity in FY 2025	(9,049)
Net Pension Liability as of June 30, 2025	\$39,323

Supplemental Information

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

\$9,488

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,855
2027	1,473
2028	(961)
2029	(1,727)
2030	0
Thereafter	0
Total	\$5,640

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$69,491	\$39,323	\$14,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1227000
 Submission Unit Name: HAMILTON COMMUNITY SCHOOLS

Wages: \$1,219,035 Proportionate Share: 0.0001711

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$642,942	\$565,385

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$79,044	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,120
Change of Assumptions	11,542	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,726	1,635
Total	\$136,312	\$9,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,985
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,690
Total	\$109,675

PERF Net Pension Liability - Unaudited

HAMILTON COMMUNITY SCHOOLS - 1227000

Net Pension Liability as of June 30, 2024	\$642,942
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,150
- Net Difference Between Projected and Actual Investment	(93,248)
- Change of Assumptions	11,542
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,962
Pension Expense/(Income)	109,675
Contributions	(135,638)
Total Activity in FY 2025	(77,557)
Net Pension Liability as of June 30, 2025	\$565,385

Supplemental Information

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

\$135,638

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$117,698
2027	37,650
2028	(3,955)
2029	(24,836)
2030	0
Thereafter	0
Total	\$126,557

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$999,151	\$565,385	\$205,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1228000
 Submission Unit Name: ECKHART PUBLIC LIBRARY

Wages: \$756,185 Proportionate Share: 0.0001061

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$420,029	\$350,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,035
Change of Assumptions	7,157	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,279	13,359
Total	\$65,452	\$18,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,206)
Total	\$51,493

PERF Net Pension Liability - Unaudited

ECKHART PUBLIC LIBRARY - 1228000

Net Pension Liability as of June 30, 2024	\$420,029
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,968
- Net Difference Between Projected and Actual Investment	(60,648)
- Change of Assumptions	7,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,004
Pension Expense/(Income)	51,493
Contributions	(84,405)
Total Activity in FY 2025	(69,431)
Net Pension Liability as of June 30, 2025	\$350,598

Supplemental Information

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

\$84,405

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$57,547
2027	11,372
2028	(6,460)
2029	(15,401)
2030	0
Thereafter	0
Total	\$47,058

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$619,579	\$350,598	\$127,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1229000
 Submission Unit Name: PIONEER REGIONAL SCHOOL CORPORATION

Wages: \$1,042,733 Proportionate Share: 0.0001463

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$586,911	\$483,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,587	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,943
Change of Assumptions	9,869	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,400	1,811
Total	\$88,856	\$8,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,667
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	13,182
Total	\$85,849

PERF Net Pension Liability - Unaudited

PIONEER REGIONAL SCHOOL CORPORATION - 1229000

Net Pension Liability as of June 30, 2024	\$586,911
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,436
- Net Difference Between Projected and Actual Investment	(84,652)
- Change of Assumptions	9,869
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,191)
Pension Expense/(Income)	85,849
Contributions	(116,786)
Total Activity in FY 2025	(103,475)
Net Pension Liability as of June 30, 2025	\$483,436

Supplemental Information

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

\$116,786

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$91,101
2027	20,524
2028	(10,287)
2029	(21,236)
2030	0
Thereafter	0
Total	\$80,102

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$854,330	\$483,436	\$175,837

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1230000
 Submission Unit Name: KNOX COUNTY PUBLIC LIBRARY

Wages: \$352,141 Proportionate Share: 0.0000494

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$168,898	\$163,238

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,822	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,345
Change of Assumptions	3,332	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,480	12,292
Total	\$45,634	\$14,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,537
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,908)
Total	\$16,629

PERF Net Pension Liability - Unaudited

KNOX COUNTY PUBLIC LIBRARY - 1230000

Net Pension Liability as of June 30, 2024	\$168,898
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,512
- Net Difference Between Projected and Actual Investment	(24,708)
- Change of Assumptions	3,332
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,015
Pension Expense/(Income)	16,629
Contributions	(39,440)
Total Activity in FY 2025	(5,660)
Net Pension Liability as of June 30, 2025	\$163,238

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,440

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$26,489
2027	9,553
2028	2,127
2029	(7,172)
2030	0
Thereafter	0
Total	\$30,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$288,475	\$163,238	\$59,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1232000
 Submission Unit Name: TOWN OF OAKTOWN

Wages: \$47,238 Proportionate Share: 0.0000066

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$33,054	\$21,809

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,049	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	313
Change of Assumptions	445	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	396	4,299
Total	\$3,890	\$4,612

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,676)
Total	\$1,602

PERF Net Pension Liability - Unaudited

TOWN OF OAKTOWN - 1232000

Net Pension Liability as of June 30, 2024	\$33,054
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(339)
- Net Difference Between Projected and Actual Investment	(4,689)
- Change of Assumptions	445
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,973)
Pension Expense/(Income)	1,602
Contributions	(5,291)
Total Activity in FY 2025	(11,245)
Net Pension Liability as of June 30, 2025	\$21,809

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,291

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,369
2027	(416)
2028	(1,717)
2029	(958)
2030	0
Thereafter	0
Total	(\$722)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,541	\$21,809	\$7,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1233000
 Submission Unit Name: TOWN OF ST JOHN

Wages: \$2,932,268 Proportionate Share: 0.0004114

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,629,727	\$1,359,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,057	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,525
Change of Assumptions	27,752	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,141	36,674
Total	\$254,950	\$56,199

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,340
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	926
Total	\$205,266

PERF Net Pension Liability - Unaudited

TOWN OF ST JOHN - 1233000

Net Pension Liability as of June 30, 2024	\$1,629,727
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,030
- Net Difference Between Projected and Actual Investment	(235,306)
- Change of Assumptions	27,752
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,946
Pension Expense/(Income)	205,266
Contributions	(325,979)
Total Activity in FY 2025	(270,291)
Net Pension Liability as of June 30, 2025	\$1,359,436

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$325,979

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$236,520
2027	47,526
2028	(25,578)
2029	(59,717)
2030	0
Thereafter	0
Total	\$198,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,402,401	\$1,359,436	\$494,459

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1234000
 Submission Unit Name: UNION TOWNSHIP, WHITLEY COUNTY

Wages: \$29,844 Proportionate Share: 0.0000042

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$17,736	\$13,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,940	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	199
Change of Assumptions	283	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186	662
Total	\$2,409	\$861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(244)
Total	\$1,842

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, WHITLEY COUNTY - 1234000

Net Pension Liability as of June 30, 2024	\$17,736
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	122
- Net Difference Between Projected and Actual Investment	(2,547)
- Change of Assumptions	283
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(214)
Pension Expense/(Income)	1,842
Contributions	(3,343)
Total Activity in FY 2025	(3,857)
Net Pension Liability as of June 30, 2025	\$13,879

Supplemental Information

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

\$3,343

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,240
2027	387
2028	(470)
2029	(609)
2030	0
Thereafter	0
Total	\$1,548

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,526	\$13,879	\$5,048

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1235000
 Submission Unit Name: HONEY CREEK TOWNSHIP, VIGO COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

HONEY CREEK TOWNSHIP, VIGO COUNTY - 1235000

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	(363)
Pension Expense/(Income)	363
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1236000
 Submission Unit Name: FRANKLIN TOWNSHIP, MARION COUNTY

Wages: \$472,197 Proportionate Share: 0.0000663

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$266,448	\$219,083

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,629	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,147
Change of Assumptions	4,472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,588	989
Total	\$44,689	\$4,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,931
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	1,916
Total	\$34,847

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP, MARION COUNTY - 1236000

Net Pension Liability as of June 30, 2024	\$266,448
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,321
- Net Difference Between Projected and Actual Investment	(38,426)
- Change of Assumptions	4,472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,307
Pension Expense/(Income)	34,847
Contributions	(52,886)
Total Activity in FY 2025	(47,365)
Net Pension Liability as of June 30, 2025	\$219,083

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$52,886

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$42,957
2027	11,982
2028	(4,761)
2029	(9,625)
2030	0
Thereafter	0
Total	\$40,553

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$387,164	\$219,083	\$79,685

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1238000
 Submission Unit Name: WESTERN WAYNE SCHOOLS

Wages: \$1,209,600 Proportionate Share: 0.0001697

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$592,152	\$560,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,397	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,054
Change of Assumptions	11,448	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,027	17,690
Total	\$145,872	\$25,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,289
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,752
Total	\$87,041

PERF Net Pension Liability - Unaudited

WESTERN WAYNE SCHOOLS - 1238000

Net Pension Liability as of June 30, 2024	\$592,152
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,709
- Net Difference Between Projected and Actual Investment	(86,457)
- Change of Assumptions	11,448
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,932
Pension Expense/(Income)	87,041
Contributions	(132,066)
Total Activity in FY 2025	(31,393)
Net Pension Liability as of June 30, 2025	\$560,759

Supplemental Information

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

\$132,066

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$102,626
2027	37,964
2028	4,171
2029	(24,633)
2030	0
Thereafter	0
Total	\$120,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$990,976	\$560,759	\$203,961

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1239000

Submission Unit Name: HANOVER COMMUNITY SCHOOL CORPORATION

Wages: \$1,117,711

Proportionate Share:

0.0001568

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$640,927	\$518,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,438	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,442
Change of Assumptions	10,577	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,395	8,962
Total	\$104,410	\$16,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$77,882
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,721
Total	\$86,603

PERF Net Pension Liability - Unaudited

HANOVER COMMUNITY SCHOOL CORPORATION - 1239000

Net Pension Liability as of June 30, 2024	\$640,927
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,751
- Net Difference Between Projected and Actual Investment	(92,303)
- Change of Assumptions	10,577
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,240)
Pension Expense/(Income)	86,603
Contributions	(125,183)
Total Activity in FY 2025	(122,795)
Net Pension Liability as of June 30, 2025	\$518,132

Supplemental Information

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

\$125,183

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$97,869
2027	26,197
2028	(13,299)
2029	(22,761)
2030	0
Thereafter	0
Total	\$88,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$915,645	\$518,132	\$188,457

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1240000
 Submission Unit Name: JACKSON TOWNSHIP, WAYNE COUNTY

Wages: \$36,564 Proportionate Share: 0.0000051

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$20,961	\$16,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,356	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	242
Change of Assumptions	344	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275	543
Total	\$2,975	\$785

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(233)
Total	\$2,300

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP, WAYNE COUNTY - 1240000

Net Pension Liability as of June 30, 2024	\$20,961
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208
- Net Difference Between Projected and Actual Investment	(3,017)
- Change of Assumptions	344
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152
Pension Expense/(Income)	2,300
Contributions	(4,095)
Total Activity in FY 2025	(4,108)
Net Pension Liability as of June 30, 2025	\$16,853

Supplemental Information

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

\$4,095

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,819
2027	560
2028	(449)
2029	(740)
2030	0
Thereafter	0
Total	\$2,190

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,782	\$16,853	\$6,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1241000

Submission Unit Name: CENTERVILLE-ABINGTON COMMUNITY SCHOOLS

Wages: \$1,793,685

Proportionate Share: 0.0002517

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$985,576	\$831,721

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,279	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,946
Change of Assumptions	16,979	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,943	14,655
Total	\$162,201	\$26,601

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,018
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,495
Total	\$126,513

PERF Net Pension Liability - Unaudited

CENTERVILLE-ABINGTON COMMUNITY SCHOOLS - 1241000

Net Pension Liability as of June 30, 2024	\$985,576
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,269
- Net Difference Between Projected and Actual Investment	(142,440)
- Change of Assumptions	16,979
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,520
Pension Expense/(Income)	126,513
Contributions	(200,696)
Total Activity in FY 2025	(153,855)
Net Pension Liability as of June 30, 2025	\$831,721

Supplemental Information

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

\$200,696

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$148,128
2027	37,142
2028	(13,134)
2029	(36,536)
2030	0
Thereafter	0
Total	\$135,600

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,469,821	\$831,721	\$302,516

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1242000
 Submission Unit Name: TOWN OF GENEVA

Wages: \$436,221 Proportionate Share: 0.0000612

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$246,293	\$202,230

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,273	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,905
Change of Assumptions	4,128	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,962	7,924
Total	\$37,363	\$10,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$30,398
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	(744)
Total	\$29,654

PERF Net Pension Liability - Unaudited

TOWN OF GENEVA - 1242000

Net Pension Liability as of June 30, 2024	\$246,293
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,031
- Net Difference Between Projected and Actual Investment	(35,515)
- Change of Assumptions	4,128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,496
Pension Expense/(Income)	29,654
Contributions	(48,857)
Total Activity in FY 2025	(44,063)
Net Pension Liability as of June 30, 2025	\$202,230

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,857

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,458
2027	5,413
2028	(4,452)
2029	(8,885)
2030	0
Thereafter	0
Total	\$26,534

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$357,382	\$202,230	\$73,556

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1243000
 Submission Unit Name: CITY OF LOGANSPOUR

Wages: \$2,417,905 Proportionate Share: 0.0003393

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,383,837	\$1,121,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$156,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,103
Change of Assumptions	22,889	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,830	12,783
Total	\$194,467	\$28,886

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$168,529
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	11,706
Total	\$180,235

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPOUT - 1243000

Net Pension Liability as of June 30, 2024	\$1,383,837
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,922
- Net Difference Between Projected and Actual Investment	(199,328)
- Change of Assumptions	22,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,442)
Pension Expense/(Income)	180,235
Contributions	(267,925)
Total Activity in FY 2025	(262,649)
Net Pension Liability as of June 30, 2025	\$1,121,188

Supplemental Information

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

\$267,925

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$200,708
2027	43,050
2028	(28,926)
2029	(49,251)
2030	0
Thereafter	0
Total	\$165,581

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,981,368	\$1,121,188	\$407,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1243001
 Submission Unit Name: CITY OF LOGANSPOUT-UTILITIES

Wages: \$7,476,595 Proportionate Share: 0.0010491

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,119,666	\$3,466,661

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$484,658	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	49,790
Change of Assumptions	70,770	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	93,305	69,506
Total	\$648,733	\$119,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$521,083
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,302)
Total	\$477,781

PERF Net Pension Liability - Unaudited

CITY OF LOGANSPOUT-UTILITIES - 1243001

Net Pension Liability as of June 30, 2024	\$4,119,666
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	62,442
- Net Difference Between Projected and Actual Investment	(595,248)
- Change of Assumptions	70,770
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	157,786
Pension Expense/(Income)	477,781
Contributions	(826,536)
Total Activity in FY 2025	(653,005)
Net Pension Liability as of June 30, 2025	\$3,466,661

Supplemental Information

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

\$826,536

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$594,278
2027	146,917
2028	(59,475)
2029	(152,283)
2030	0
Thereafter	0
Total	\$529,437

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,126,297	\$3,466,661	\$1,260,906

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1244000
 Submission Unit Name: CITY OF RENSSELAER

Wages: \$4,381,731 Proportionate Share: 0.0006148

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,019,120	\$2,031,554

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$284,022	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	29,178
Change of Assumptions	41,473	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280,779	157,749
Total	\$606,274	\$186,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$305,368
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	418
Total	\$305,786

PERF Net Pension Liability - Unaudited

CITY OF RENSSELAER - 1244000

Net Pension Liability as of June 30, 2024	\$2,019,120
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	77,087
- Net Difference Between Projected and Actual Investment	(296,516)
- Change of Assumptions	41,473
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	362,389
Pension Expense/(Income)	305,786
Contributions	(477,785)
Total Activity in FY 2025	12,434
Net Pension Liability as of June 30, 2025	\$2,031,554

Supplemental Information

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

\$477,785

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$362,009
2027	107,505
2028	39,075
2029	(89,242)
2030	0
Thereafter	0
Total	\$419,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,590,170	\$2,031,554	\$738,924

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1245000
 Submission Unit Name: JAY COUNTY PUBLIC LIBRARY

Wages: \$549,139 Proportionate Share: 0.0000771

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$257,983	\$254,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,618	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,659
Change of Assumptions	5,201	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,007	2,410
Total	\$77,826	\$6,069

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,295
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,827
Total	\$46,122

PERF Net Pension Liability - Unaudited

JAY COUNTY PUBLIC LIBRARY - 1245000

Net Pension Liability as of June 30, 2024	\$257,983
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,178
- Net Difference Between Projected and Actual Investment	(37,817)
- Change of Assumptions	5,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,607
Pension Expense/(Income)	46,122
Contributions	(61,504)
Total Activity in FY 2025	(3,213)
Net Pension Liability as of June 30, 2025	\$254,770

Supplemental Information

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

\$61,504

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,310
2027	22,256
2028	4,383
2029	(11,192)
2030	0
Thereafter	0
Total	\$71,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$450,231	\$254,770	\$92,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1246000
 Submission Unit Name: THORNCREEK TOWNSHIP - WHITLEY COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

THORNCREEK TOWNSHIP - WHITLEY COUNTY - 1246000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1248000
 Submission Unit Name: TRI-CENTRAL COMMUNITY SCHOOLS

Wages: \$1,093,223 Proportionate Share: 0.0001534

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$588,121	\$506,897

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$70,867	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,280
Change of Assumptions	10,348	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,781	11,177
Total	\$105,996	\$18,457

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,193
Specific Liabilities of Individual Employers	\$27,899
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,808
Total	\$106,900

PERF Net Pension Liability - Unaudited

TRI-CENTRAL COMMUNITY SCHOOLS - 1248000

Net Pension Liability as of June 30, 2024	\$588,121
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,592
- Net Difference Between Projected and Actual Investment	(85,149)
- Change of Assumptions	10,348
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,425
Pension Expense/(Income)	106,900
Contributions	(150,340)
Total Activity in FY 2025	(81,224)
Net Pension Liability as of June 30, 2025	\$506,897

Supplemental Information

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

\$150,340

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$88,727
2027	26,653
2028	(5,574)
2029	(22,267)
2030	0
Thereafter	0
Total	\$87,539

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$895,791	\$506,897	\$184,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1249000
 Submission Unit Name: VERMILLION COUNTY PUBLIC LIBRARY

Wages: \$68,139 Proportionate Share: 0.0000096

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$39,504	\$31,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,435	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	456
Change of Assumptions	648	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	487	4,425
Total	\$5,570	\$4,881

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,469)
Total	\$3,299

PERF Net Pension Liability - Unaudited

VERMILLION COUNTY PUBLIC LIBRARY - 1249000

Net Pension Liability as of June 30, 2024	\$39,504
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	386
- Net Difference Between Projected and Actual Investment	(5,686)
- Change of Assumptions	648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,202
Pension Expense/(Income)	3,299
Contributions	(7,631)
Total Activity in FY 2025	(7,782)
Net Pension Liability as of June 30, 2025	\$31,722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,631

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,399
2027	(441)
2028	(875)
2029	(1,394)
2030	0
Thereafter	0
Total	\$689

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,060	\$31,722	\$11,538

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1250000
 Submission Unit Name: TOWN OF YORKTOWN

Wages: \$2,101,045 Proportionate Share: 0.0002948

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,271,373	\$974,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,190	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,991
Change of Assumptions	19,887	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,033	55,911
Total	\$205,110	\$69,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	949
Total	\$147,375

PERF Net Pension Liability - Unaudited

TOWN OF YORKTOWN - 1250000

Net Pension Liability as of June 30, 2024	\$1,271,373
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,890
- Net Difference Between Projected and Actual Investment	(182,325)
- Change of Assumptions	19,887
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,742)
Pension Expense/(Income)	147,375
Contributions	(235,317)
Total Activity in FY 2025	(297,232)
Net Pension Liability as of June 30, 2025	\$974,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$235,317

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$175,520
2027	40,184
2028	(37,705)
2029	(42,791)
2030	0
Thereafter	0
Total	\$135,208

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,721,506	\$974,141	\$354,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1251000
 Submission Unit Name: WEST LAFAYETTE PUBLIC LIBRARY

Wages: \$355,809 Proportionate Share: 0.0000499

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$224,929	\$164,890

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,053	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,368
Change of Assumptions	3,366	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,006	39,002
Total	\$31,425	\$41,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,785
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,812)
Total	\$12,973

PERF Net Pension Liability - Unaudited

WEST LAFAYETTE PUBLIC LIBRARY - 1251000

Net Pension Liability as of June 30, 2024	\$224,929
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1
- Net Difference Between Projected and Actual Investment	(32,149)
- Change of Assumptions	3,366
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,379)
Pension Expense/(Income)	12,973
Contributions	(39,851)
Total Activity in FY 2025	(60,039)
Net Pension Liability as of June 30, 2025	\$164,890

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,851

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,496
2027	(7,959)
2028	(8,239)
2029	(7,243)
2030	0
Thereafter	0
Total	(\$9,945)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$291,395	\$164,890	\$59,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1252000
 Submission Unit Name: CITY OF KNOX

Wages: \$983,978 Proportionate Share: 0.0001381

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$589,733	\$456,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,554
Change of Assumptions	9,316	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,735	29,319
Total	\$79,850	\$35,873

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,735)
Total	\$61,859

PERF Net Pension Liability - Unaudited

CITY OF KNOX - 1252000

Net Pension Liability as of June 30, 2024	\$589,733
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,359
- Net Difference Between Projected and Actual Investment	(84,637)
- Change of Assumptions	9,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,085)
Pension Expense/(Income)	61,859
Contributions	(110,205)
Total Activity in FY 2025	(133,393)
Net Pension Liability as of June 30, 2025	\$456,340

Supplemental Information

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

\$110,205

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$70,131
2027	10,443
2028	(16,552)
2029	(20,045)
2030	0
Thereafter	0
Total	\$43,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$806,445	\$456,340	\$165,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1254000
 Submission Unit Name: LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION

Wages: \$1,958,048 Proportionate Share: 0.0002747

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,143,590	\$907,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,905	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,037
Change of Assumptions	18,531	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,112	28,908
Total	\$165,548	\$41,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,442
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	821
Total	\$137,263

PERF Net Pension Liability - Unaudited

LIBERTY-PERRY COMMUNITY SCHOOL CORPORATION - 1254000

Net Pension Liability as of June 30, 2024	\$1,143,590
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,701
- Net Difference Between Projected and Actual Investment	(164,452)
- Change of Assumptions	18,531
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,608)
Pension Expense/(Income)	137,263
Contributions	(219,302)
Total Activity in FY 2025	(235,867)
Net Pension Liability as of June 30, 2025	\$907,723

Supplemental Information

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

\$219,302

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$156,079
2027	34,662
2028	(27,265)
2029	(39,873)
2030	0
Thereafter	0
Total	\$123,603

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,604,131	\$907,723	\$330,160

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1256000

Submission Unit Name: CENTER GROVE COMMUNITY SCHOOL CORPORATION

Wages: \$15,168,522

Proportionate Share:

0.0021284

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,801,252	\$7,033,115

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$983,268	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	101,013
Change of Assumptions	143,578	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,185	162,679
Total	\$1,218,031	\$263,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,057,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,281)
Total	\$1,039,885

PERF Net Pension Liability - Unaudited

CENTER GROVE COMMUNITY SCHOOL CORPORATION - 1256000

Net Pension Liability as of June 30, 2024	\$8,801,252
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,247
- Net Difference Between Projected and Actual Investment	(1,266,329)
- Change of Assumptions	143,578
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(80,782)
Pension Expense/(Income)	1,039,885
Contributions	(1,685,736)
Total Activity in FY 2025	(1,768,137)
Net Pension Liability as of June 30, 2025	\$7,033,115

Supplemental Information

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

\$1,685,736

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,222,196
2027	244,333
2028	(203,241)
2029	(308,949)
2030	0
Thereafter	0
Total	\$954,339

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,428,950	\$7,033,115	\$2,558,109

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1257000

Submission Unit Name: NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION

Wages: \$4,073,061

Proportionate Share: 0.0005715

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,325,475	\$1,888,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$264,019	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	27,123
Change of Assumptions	38,552	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,699	12,490
Total	\$352,270	\$39,613

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$283,861
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	66,199
Total	\$350,060

PERF Net Pension Liability - Unaudited

NINEVEH HENSLEY JACKSON UNITED SCHOOL CORPORATION - 1257000

Net Pension Liability as of June 30, 2024	\$2,325,475
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,686
- Net Difference Between Projected and Actual Investment	(335,024)
- Change of Assumptions	38,552
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,280)
Pension Expense/(Income)	350,060
Contributions	(455,996)
Total Activity in FY 2025	(437,002)
Net Pension Liability as of June 30, 2025	\$1,888,473

Supplemental Information

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

\$455,996

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$362,582
2027	79,540
2028	(46,508)
2029	(82,957)
2030	0
Thereafter	0
Total	\$312,657

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,337,317	\$1,888,473	\$686,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1258000
 Submission Unit Name: FULTON COUNTY

Wages: \$6,136,856 Proportionate Share: 0.0008611

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,377,965	\$2,845,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$397,807	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,868
Change of Assumptions	58,088	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	119,769	55,915
Total	\$575,664	\$96,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$427,704
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	56,479
Total	\$484,183

PERF Net Pension Liability - Unaudited

FULTON COUNTY - 1258000

Net Pension Liability as of June 30, 2024	\$3,377,965
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,607
- Net Difference Between Projected and Actual Investment	(488,122)
- Change of Assumptions	58,088
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,096
Pension Expense/(Income)	484,183
Contributions	(683,386)
Total Activity in FY 2025	(532,534)
Net Pension Liability as of June 30, 2025	\$2,845,431

Supplemental Information

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

\$683,386

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$535,235
2027	115,555
2028	(46,915)
2029	(124,994)
2030	0
Thereafter	0
Total	\$478,881

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,028,457	\$2,845,431	\$1,034,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1259000
 Submission Unit Name: TOWN OF CLEAR LAKE

Wages: \$212,323 Proportionate Share: 0.0000298

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$142,294	\$98,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,767	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,414
Change of Assumptions	2,010	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,441	12,721
Total	\$23,218	\$14,135

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,802
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	5,316
Total	\$20,118

PERF Net Pension Liability - Unaudited

TOWN OF CLEAR LAKE - 1259000

Net Pension Liability as of June 30, 2024	\$142,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(816)
- Net Difference Between Projected and Actual Investment	(20,254)
- Change of Assumptions	2,010
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,100)
Pension Expense/(Income)	20,118
Contributions	(23,780)
Total Activity in FY 2025	(43,822)
Net Pension Liability as of June 30, 2025	\$98,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,780

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,762
2027	1,092
2028	(6,446)
2029	(4,325)
2030	0
Thereafter	0
Total	\$9,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,019	\$98,472	\$35,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1260000
 Submission Unit Name: ADAMS PUBLIC LIBRARY SYSTEM

Wages: \$422,930 Proportionate Share: 0.0000593

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$236,619	\$195,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,395	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,814
Change of Assumptions	4,000	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,372	3,213
Total	\$35,767	\$6,027

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,852
Total	\$31,306

PERF Net Pension Liability - Unaudited

ADAMS PUBLIC LIBRARY SYSTEM - 1260000

Net Pension Liability as of June 30, 2024	\$236,619
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,144
- Net Difference Between Projected and Actual Investment	(34,143)
- Change of Assumptions	4,000
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,394
Pension Expense/(Income)	31,306
Contributions	(47,368)
Total Activity in FY 2025	(40,667)
Net Pension Liability as of June 30, 2025	\$195,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,368

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,711
2027	7,556
2028	(3,920)
2029	(8,607)
2030	0
Thereafter	0
Total	\$29,740

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$346,287	\$195,952	\$71,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1261000
 Submission Unit Name: TOWN OF VERSAILLES

Wages: \$496,570 Proportionate Share: 0.0000697

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$295,471	\$230,318

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,200	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,308
Change of Assumptions	4,702	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,746	8,780
Total	\$41,648	\$12,088

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,620
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,561
Total	\$38,181

PERF Net Pension Liability - Unaudited

TOWN OF VERSAILLES - 1261000

Net Pension Liability as of June 30, 2024	\$295,471
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,918
- Net Difference Between Projected and Actual Investment	(42,429)
- Change of Assumptions	4,702
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,909)
Pension Expense/(Income)	38,181
Contributions	(55,616)
Total Activity in FY 2025	(65,153)
Net Pension Liability as of June 30, 2025	\$230,318

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,616

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$40,733
2027	6,882
2028	(7,939)
2029	(10,116)
2030	0
Thereafter	0
Total	\$29,560

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$407,018	\$230,318	\$83,772

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1262000
 Submission Unit Name: MSD OF WAYNE TOWNSHIP

Wages: \$43,476,668 Proportionate Share: 0.0061005

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$24,840,138	\$20,158,579

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,818,279	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	289,528
Change of Assumptions	411,529	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286,468	350,312
Total	\$3,516,276	\$639,840

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,030,089
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	288,216
Total	\$3,318,305

PERF Net Pension Liability - Unaudited

MSD OF WAYNE TOWNSHIP - 1262000

Net Pension Liability as of June 30, 2024	\$24,840,138
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	272,467
- Net Difference Between Projected and Actual Investment	(3,578,447)
- Change of Assumptions	411,529
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(282,746)
Pension Expense/(Income)	3,318,305
Contributions	(4,822,667)
Total Activity in FY 2025	(4,681,559)
Net Pension Liability as of June 30, 2025	\$20,158,579

Supplemental Information

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

\$4,822,667

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,560,400
2027	712,464
2028	(510,904)
2029	(885,524)
2030	0
Thereafter	0
Total	\$2,876,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,624,323	\$20,158,579	\$7,332,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1263000
 Submission Unit Name: BLACKFORD COUNTY

Wages: \$3,352,075 Proportionate Share: 0.0004704

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,793,788	\$1,554,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,313	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	22,325
Change of Assumptions	31,732	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,280	23,364
Total	\$327,325	\$45,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,645
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,936
Total	\$260,581

PERF Net Pension Liability - Unaudited

BLACKFORD COUNTY - 1263000

Net Pension Liability as of June 30, 2024	\$1,793,788
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,472
- Net Difference Between Projected and Actual Investment	(259,829)
- Change of Assumptions	31,732
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,693
Pension Expense/(Income)	260,581
Contributions	(371,041)
Total Activity in FY 2025	(239,392)
Net Pension Liability as of June 30, 2025	\$1,554,396

Supplemental Information

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

\$371,041

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$290,858
2027	75,403
2028	(16,343)
2029	(68,282)
2030	0
Thereafter	0
Total	\$281,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,746,936	\$1,554,396	\$565,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1264000
 Submission Unit Name: PIKE COUNTY

Wages: \$5,498,360 Proportionate Share: 0.0007715

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,940,200	\$2,549,356

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$356,414	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,615
Change of Assumptions	52,044	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141,061	0
Total	\$549,519	\$36,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$383,200
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	61,942
Total	\$445,142

PERF Net Pension Liability - Unaudited

PIKE COUNTY - 1264000

Net Pension Liability as of June 30, 2024	\$2,940,200
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55,079
- Net Difference Between Projected and Actual Investment	(425,908)
- Change of Assumptions	52,044
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,486
Pension Expense/(Income)	445,142
Contributions	(600,687)
Total Activity in FY 2025	(390,844)
Net Pension Liability as of June 30, 2025	\$2,549,356

Supplemental Information

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

\$600,687

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$511,443
2027	141,878
2028	(28,429)
2029	(111,988)
2030	0
Thereafter	0
Total	\$512,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,505,232	\$2,549,356	\$927,260

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1265000
 Submission Unit Name: TOWN OF NEW CARLISLE

Wages: \$1,562,605 Proportionate Share: 0.0002193

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$849,329	\$724,658

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,311	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,408
Change of Assumptions	14,794	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,345	1,591
Total	\$145,450	\$11,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,925
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,469
Total	\$126,394

PERF Net Pension Liability - Unaudited

TOWN OF NEW CARLISLE - 1265000

Net Pension Liability as of June 30, 2024	\$849,329
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,265
- Net Difference Between Projected and Actual Investment	(122,862)
- Change of Assumptions	14,794
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,750
Pension Expense/(Income)	126,394
Contributions	(175,012)
Total Activity in FY 2025	(124,671)
Net Pension Liability as of June 30, 2025	\$724,658

Supplemental Information

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

\$175,012

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$138,673
2027	36,222
2028	(9,611)
2029	(31,833)
2030	0
Thereafter	0
Total	\$133,451

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,280,619	\$724,658	\$263,575

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1266000
 Submission Unit Name: FRANKLIN COUNTY

Wages: \$4,789,477 Proportionate Share: 0.0006720

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,632,233	\$2,220,566

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$310,447	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,893
Change of Assumptions	45,332	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,726	38,855
Total	\$412,505	\$70,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$333,779
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	466
Total	\$334,245

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY - 1266000

Net Pension Liability as of June 30, 2024	\$2,632,233
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,675
- Net Difference Between Projected and Actual Investment	(380,410)
- Change of Assumptions	45,332
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,210
Pension Expense/(Income)	334,245
Contributions	(519,719)
Total Activity in FY 2025	(411,667)
Net Pension Liability as of June 30, 2025	\$2,220,566

Supplemental Information

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

\$519,719

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$393,178
2027	85,384
2028	(39,260)
2029	(97,545)
2030	0
Thereafter	0
Total	\$341,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,924,194	\$2,220,566	\$807,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1267000
 Submission Unit Name: CITY OF SOUTHPORT

Wages: \$111,850 Proportionate Share: 0.0000157

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$65,302	\$51,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,253	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	745
Change of Assumptions	1,059	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	813	2,755
Total	\$9,125	\$3,500

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(527)
Total	\$7,271

PERF Net Pension Liability - Unaudited

CITY OF SOUTHPORT - 1267000

Net Pension Liability as of June 30, 2024	\$65,302
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	560
- Net Difference Between Projected and Actual Investment	(9,391)
- Change of Assumptions	1,059
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(395)
Pension Expense/(Income)	7,271
Contributions	(12,527)
Total Activity in FY 2025	(13,423)
Net Pension Liability as of June 30, 2025	\$51,879

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,527

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,214
2027	1,238
2028	(1,547)
2029	(2,280)
2030	0
Thereafter	0
Total	\$5,625

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$91,681	\$51,879	\$18,870

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1268000
 Submission Unit Name: CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$934,574 Proportionate Share: 0.0001311

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$653,826	\$433,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,565	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,222
Change of Assumptions	8,844	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	134,062
Total	\$69,409	\$140,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,117
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(56,686)
Total	\$8,431

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY COMMUNITY SCHOOL CORPORATION - 1268000

Net Pension Liability as of June 30, 2024	\$653,826
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,444)
- Net Difference Between Projected and Actual Investment	(92,791)
- Change of Assumptions	8,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(46,115)
Pension Expense/(Income)	8,431
Contributions	(92,542)
Total Activity in FY 2025	(220,617)
Net Pension Liability as of June 30, 2025	\$433,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,542

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,881
2027	(31,017)
2028	(36,710)
2029	(19,029)
2030	0
Thereafter	0
Total	(\$70,875)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$765,568	\$433,209	\$157,568

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1269000
 Submission Unit Name: SOUTH GIBSON SCHOOL CORPORATION

Wages: \$2,170,500 Proportionate Share: 0.0003046

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,264,520	\$1,006,525

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,718	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,456
Change of Assumptions	20,548	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	61,144	21,049
Total	\$222,410	\$35,505

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,632
Total	\$180,925

PERF Net Pension Liability - Unaudited

SOUTH GIBSON SCHOOL CORPORATION - 1269000

Net Pension Liability as of June 30, 2024	\$1,264,520
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,120
- Net Difference Between Projected and Actual Investment	(181,883)
- Change of Assumptions	20,548
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,609)
Pension Expense/(Income)	180,925
Contributions	(243,096)
Total Activity in FY 2025	(257,995)
Net Pension Liability as of June 30, 2025	\$1,006,525

Supplemental Information

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

\$243,096

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$206,936
2027	53,753
2028	(29,571)
2029	(44,213)
2030	0
Thereafter	0
Total	\$186,905

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,778,734	\$1,006,525	\$366,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1270000

Submission Unit Name: TOWN OF DYER

Wages: \$3,731,476

Proportionate Share: 0.0005236

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,031,616	\$1,730,191

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$241,890	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,850
Change of Assumptions	35,321	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,476	84,264
Total	\$322,687	\$109,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$260,070
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,845)
Total	\$236,225

PERF Net Pension Liability - Unaudited

TOWN OF DYER - 1270000

Net Pension Liability as of June 30, 2024	\$2,031,616
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,674
- Net Difference Between Projected and Actual Investment	(293,843)
- Change of Assumptions	35,321
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,883
Pension Expense/(Income)	236,225
Contributions	(371,685)
Total Activity in FY 2025	(301,425)
Net Pension Liability as of June 30, 2025	\$1,730,191

Supplemental Information

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

\$371,685

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$274,216
2027	50,567
2028	(35,207)
2029	(76,003)
2030	0
Thereafter	0
Total	\$213,573

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,057,601	\$1,730,191	\$629,311

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1271000
 Submission Unit Name: CITY OF ATTICA

Wages: \$572,046 Proportionate Share: 0.0000803

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$326,510	\$265,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,097	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,811
Change of Assumptions	5,417	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,991	6,126
Total	\$46,505	\$9,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,104)
Total	\$38,781

PERF Net Pension Liability - Unaudited

CITY OF ATTICA - 1271000

Net Pension Liability as of June 30, 2024	\$326,510
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,634
- Net Difference Between Projected and Actual Investment	(47,042)
- Change of Assumptions	5,417
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,108
Pension Expense/(Income)	38,781
Contributions	(64,064)
Total Activity in FY 2025	(61,166)
Net Pension Liability as of June 30, 2025	\$265,344

Supplemental Information

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

\$64,064

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$45,051
2027	9,662
2028	(6,490)
2029	(11,655)
2030	0
Thereafter	0
Total	\$36,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$468,918	\$265,344	\$96,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1272000
 Submission Unit Name: COLUMBIA TOWNSHIP - WHITLEY COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

COLUMBIA TOWNSHIP - WHITLEY COUNTY - 1272000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1273000

Submission Unit Name: TOWN OF WEST TERRE HAUTE

Wages: \$1,020,012

Proportionate Share: 0.0001431

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$799,747	\$472,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,109	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,791
Change of Assumptions	9,653	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,054	127,915
Total	\$113,816	\$134,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,077
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	(10,773)
Total	\$60,304

PERF Net Pension Liability - Unaudited

TOWN OF WEST TERRE HAUTE - 1273000

Net Pension Liability as of June 30, 2024	\$799,747
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(15,855)
- Net Difference Between Projected and Actual Investment	(112,680)
- Change of Assumptions	9,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(154,066)
Pension Expense/(Income)	60,304
Contributions	(114,241)
Total Activity in FY 2025	(326,885)
Net Pension Liability as of June 30, 2025	\$472,862

Supplemental Information

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

\$114,241

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$64,709
2027	(11,600)
2028	(53,228)
2029	(20,771)
2030	0
Thereafter	0
Total	(\$20,890)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$835,643	\$472,862	\$171,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1274000

Submission Unit Name: BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$2,975,054

Proportionate Share: 0.0004175

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,724,052	\$1,379,593

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,875	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,814
Change of Assumptions	28,164	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,032	48,670
Total	\$312,071	\$68,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$207,370
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,187
Total	\$267,557

PERF Net Pension Liability - Unaudited

BROWNSTOWN CENTRAL COMMUNITY SCHOOL CORPORATION - 1274000

Net Pension Liability as of June 30, 2024	\$1,724,052
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,181
- Net Difference Between Projected and Actual Investment	(248,084)
- Change of Assumptions	28,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(115,835)
Pension Expense/(Income)	267,557
Contributions	(292,442)
Total Activity in FY 2025	(344,459)
Net Pension Liability as of June 30, 2025	\$1,379,593

Supplemental Information

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

\$292,442

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$285,903
2027	67,254
2028	(48,968)
2029	(60,602)
2030	0
Thereafter	0
Total	\$243,587

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,438,022	\$1,379,593	\$501,790

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1275000
 Submission Unit Name: MILL CREEK COMMUNITY SCHOOL CORPORATION

Wages: \$2,964,275 Proportionate Share: 0.0004159

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,678,502	\$1,374,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,135	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,738
Change of Assumptions	28,056	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,851	1,156
Total	\$249,042	\$20,894

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,576
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,436
Total	\$217,012

PERF Net Pension Liability - Unaudited

MILL CREEK COMMUNITY SCHOOL CORPORATION - 1275000

Net Pension Liability as of June 30, 2024	\$1,678,502
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,109
- Net Difference Between Projected and Actual Investment	(241,977)
- Change of Assumptions	28,056
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,521
Pension Expense/(Income)	217,012
Contributions	(330,917)
Total Activity in FY 2025	(304,196)
Net Pension Liability as of June 30, 2025	\$1,374,306

Supplemental Information

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

\$330,917

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$259,367
2027	60,584
2028	(31,433)
2029	(60,370)
2030	0
Thereafter	0
Total	\$228,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,428,679	\$1,374,306	\$499,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1276000
 Submission Unit Name: EAST GIBSON SCHOOL CORPORATION

Wages: \$1,128,269 Proportionate Share: 0.0001583

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$618,353	\$523,089

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,131	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,513
Change of Assumptions	10,679	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,078	3,873
Total	\$114,888	\$11,386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,627
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	15,518
Total	\$94,145

PERF Net Pension Liability - Unaudited

EAST GIBSON SCHOOL CORPORATION - 1276000

Net Pension Liability as of June 30, 2024	\$618,353
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,757
- Net Difference Between Projected and Actual Investment	(89,385)
- Change of Assumptions	10,679
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,906
Pension Expense/(Income)	94,145
Contributions	(126,366)
Total Activity in FY 2025	(95,264)
Net Pension Liability as of June 30, 2025	\$523,089

Supplemental Information

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

\$126,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$103,194
2027	31,222
2028	(7,937)
2029	(22,977)
2030	0
Thereafter	0
Total	\$103,502

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$924,405	\$523,089	\$190,260

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1277000

Submission Unit Name: EDINBURGH COMMUNITY SCHOOL CORPORATION

Wages: \$1,581,179

Proportionate Share:

0.0002219

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$885,204	\$733,250

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,531
Change of Assumptions	14,969	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,260	8,090
Total	\$152,741	\$18,621

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,217
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	20,940
Total	\$131,157

PERF Net Pension Liability - Unaudited

EDINBURGH COMMUNITY SCHOOL CORPORATION - 1277000

Net Pension Liability as of June 30, 2024	\$885,204
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,789
- Net Difference Between Projected and Actual Investment	(127,735)
- Change of Assumptions	14,969
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,046)
Pension Expense/(Income)	131,157
Contributions	(177,088)
Total Activity in FY 2025	(151,954)
Net Pension Liability as of June 30, 2025	\$733,250

Supplemental Information

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

\$177,088

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$139,875
2027	41,114
2028	(14,659)
2029	(32,210)
2030	0
Thereafter	0
Total	\$134,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,295,802	\$733,250	\$266,700

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1279000
 Submission Unit Name: JENNINGS COUNTY PUBLIC LIBRARY

Wages: \$301,290 Proportionate Share: 0.0000423

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$185,425	\$139,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,542	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,008
Change of Assumptions	2,853	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,011	8,989
Total	\$29,406	\$10,997

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	258
Total	\$21,268

PERF Net Pension Liability - Unaudited

JENNINGS COUNTY PUBLIC LIBRARY - 1279000

Net Pension Liability as of June 30, 2024	\$185,425
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	538
- Net Difference Between Projected and Actual Investment	(26,559)
- Change of Assumptions	2,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,004)
Pension Expense/(Income)	21,268
Contributions	(33,744)
Total Activity in FY 2025	(45,648)
Net Pension Liability as of June 30, 2025	\$139,777

Supplemental Information

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

\$33,744

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$25,358
2027	5,180
2028	(5,989)
2029	(6,140)
2030	0
Thereafter	0
Total	\$18,409

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$247,014	\$139,777	\$50,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1280000

Submission Unit Name: CARROLL CONSOLIDATED SCHOOL CORPORATION

Wages: \$1,283,273

Proportionate Share: 0.0001801

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$743,314	\$595,125

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,202	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,547
Change of Assumptions	12,149	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,888	17,826
Total	\$104,239	\$26,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,455
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	6,528
Total	\$95,983

PERF Net Pension Liability - Unaudited

CARROLL CONSOLIDATED SCHOOL CORPORATION - 1280000

Net Pension Liability as of June 30, 2024	\$743,314
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,021
- Net Difference Between Projected and Actual Investment	(106,964)
- Change of Assumptions	12,149
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,895)
Pension Expense/(Income)	95,983
Contributions	(143,483)
Total Activity in FY 2025	(148,189)
Net Pension Liability as of June 30, 2025	\$595,125

Supplemental Information

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

\$143,483

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$100,939
2027	19,782
2028	(16,713)
2029	(26,142)
2030	0
Thereafter	0
Total	\$77,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,051,707	\$595,125	\$216,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1281000
 Submission Unit Name: BREMEN PUBLIC SCHOOLS

Wages: \$2,779,506 Proportionate Share: 0.0003900

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,594,254	\$1,288,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$180,170	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,509
Change of Assumptions	26,309	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,110	12,721
Total	\$264,589	\$31,230

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$193,711
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,086
Total	\$253,797

PERF Net Pension Liability - Unaudited

BREMEN PUBLIC SCHOOLS - 1281000

Net Pension Liability as of June 30, 2024	\$1,594,254
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,778
- Net Difference Between Projected and Actual Investment	(229,594)
- Change of Assumptions	26,309
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61,518)
Pension Expense/(Income)	253,797
Contributions	(311,304)
Total Activity in FY 2025	(305,532)
Net Pension Liability as of June 30, 2025	\$1,288,722

Supplemental Information

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

\$311,304

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$256,613
2027	66,461
2028	(33,105)
2029	(56,610)
2030	0
Thereafter	0
Total	\$233,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,277,434	\$1,288,722	\$468,738

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1282000
 Submission Unit Name: TRI-COUNTY SCHOOL CORPORATION

Wages: \$2,268,263 Proportionate Share: 0.0003183

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,204,861	\$1,051,795

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,047	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,106
Change of Assumptions	21,472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,127	2,196
Total	\$243,646	\$17,302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$158,098
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,113
Total	\$186,211

PERF Net Pension Liability - Unaudited

TRI-COUNTY SCHOOL CORPORATION - 1282000

Net Pension Liability as of June 30, 2024	\$1,204,861
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,563
- Net Difference Between Projected and Actual Investment	(174,634)
- Change of Assumptions	21,472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,368
Pension Expense/(Income)	186,211
Contributions	(254,046)
Total Activity in FY 2025	(153,066)
Net Pension Liability as of June 30, 2025	\$1,051,795

Supplemental Information

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

\$254,046

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$215,031
2027	66,124
2028	(8,608)
2029	(46,203)
2030	0
Thereafter	0
Total	\$226,344

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,858,736	\$1,051,795	\$382,562

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1283000
 Submission Unit Name: LAKE CENTRAL SCHOOL CORPORATION

Wages: \$14,956,934 Proportionate Share: 0.0020987

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,719,423	\$6,934,974

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$969,547	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	99,604
Change of Assumptions	141,575	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,406	311,221
Total	\$1,209,528	\$410,825

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,042,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(71,360)
Total	\$971,054

PERF Net Pension Liability - Unaudited

LAKE CENTRAL SCHOOL CORPORATION - 1283000

Net Pension Liability as of June 30, 2024	\$8,719,423
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75,912
- Net Difference Between Projected and Actual Investment	(1,254,085)
- Change of Assumptions	141,575
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(49,739)
Pension Expense/(Income)	971,054
Contributions	(1,669,166)
Total Activity in FY 2025	(1,784,449)
Net Pension Liability as of June 30, 2025	\$6,934,974

Supplemental Information

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

\$1,669,166

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,108,158
2027	201,688
2028	(206,505)
2029	(304,638)
2030	0
Thereafter	0
Total	\$798,703

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,255,515	\$6,934,974	\$2,522,412

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1284000
 Submission Unit Name: TOWN OF FORTVILLE

Wages: \$1,466,526 Proportionate Share: 0.0002058

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$840,057	\$680,048

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,767
Change of Assumptions	13,883	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,433	9,070
Total	\$137,390	\$18,837

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,220
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	5,852
Total	\$108,072

PERF Net Pension Liability - Unaudited

TOWN OF FORTVILLE - 1284000

Net Pension Liability as of June 30, 2024	\$840,057
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,978
- Net Difference Between Projected and Actual Investment	(120,993)
- Change of Assumptions	13,883
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,698)
Pension Expense/(Income)	108,072
Contributions	(164,251)
Total Activity in FY 2025	(160,009)
Net Pension Liability as of June 30, 2025	\$680,048

Supplemental Information

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

\$164,251

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$130,921
2027	34,746
2028	(17,241)
2029	(29,873)
2030	0
Thereafter	0
Total	\$118,553

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,201,784	\$680,048	\$247,350

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1285000
 Submission Unit Name: BIG BLUE RIVER CONSERVANCY DISTRICT

Wages: \$174,545 Proportionate Share: 0.0000245

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$97,953	\$80,958

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,318	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,163
Change of Assumptions	1,653	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,363	12,770
Total	\$14,334	\$13,933

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,521)
Total	\$7,648

PERF Net Pension Liability - Unaudited

BIG BLUE RIVER CONSERVANCY DISTRICT - 1285000

Net Pension Liability as of June 30, 2024	\$97,953
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,279
- Net Difference Between Projected and Actual Investment	(14,132)
- Change of Assumptions	1,653
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,287)
Pension Expense/(Income)	7,648
Contributions	(6,156)
Total Activity in FY 2025	(16,995)
Net Pension Liability as of June 30, 2025	\$80,958

Supplemental Information

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

\$6,156

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,878
2027	(911)
2028	(5,009)
2029	(3,557)
2030	0
Thereafter	0
Total	\$401

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$143,070	\$80,958	\$29,446

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1286000
 Submission Unit Name: TOWN OF WINONA LAKE

Wages: \$855,134 Proportionate Share: 0.0001200

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$533,702	\$396,530

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,437	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,695
Change of Assumptions	8,095	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,679	34,908
Total	\$69,211	\$40,603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,010)
Total	\$50,593

PERF Net Pension Liability - Unaudited

TOWN OF WINONA LAKE - 1286000

Net Pension Liability as of June 30, 2024	\$533,702
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	739
- Net Difference Between Projected and Actual Investment	(76,359)
- Change of Assumptions	8,095
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,480)
Pension Expense/(Income)	50,593
Contributions	(93,760)
Total Activity in FY 2025	(137,172)
Net Pension Liability as of June 30, 2025	\$396,530

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$93,760

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$60,622
2027	4,353
2028	(18,949)
2029	(17,418)
2030	0
Thereafter	0
Total	\$28,608

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$700,749	\$396,530	\$144,227

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1287000
 Submission Unit Name: CITY OF UNION CITY

Wages: \$1,028,328 Proportionate Share: 0.0001443

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$601,020	\$476,827

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,663	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,848
Change of Assumptions	9,734	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,510	11,103
Total	\$100,907	\$17,951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,673
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,603
Total	\$78,276

PERF Net Pension Liability - Unaudited

CITY OF UNION CITY - 1287000

Net Pension Liability as of June 30, 2024	\$601,020
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,066
- Net Difference Between Projected and Actual Investment	(86,425)
- Change of Assumptions	9,734
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,080)
Pension Expense/(Income)	78,276
Contributions	(111,764)
Total Activity in FY 2025	(124,193)
Net Pension Liability as of June 30, 2025	\$476,827

Supplemental Information

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

\$111,764

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$95,428
2027	23,711
2028	(15,237)
2029	(20,946)
2030	0
Thereafter	0
Total	\$82,956

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$842,651	\$476,827	\$173,433

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1288000

Submission Unit Name: GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$4,681,798

Proportionate Share:

0.0006569

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,591,923	\$2,170,670

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$303,471	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,176
Change of Assumptions	44,313	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,858	33,478
Total	\$444,642	\$64,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$326,279
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,688
Total	\$348,967

PERF Net Pension Liability - Unaudited

GREENFIELD-CENTRAL COMMUNITY SCHOOL CORPORATION - 1288000

Net Pension Liability as of June 30, 2024	\$2,591,923
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,830
- Net Difference Between Projected and Actual Investment	(374,355)
- Change of Assumptions	44,313
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,075
Pension Expense/(Income)	348,967
Contributions	(520,083)
Total Activity in FY 2025	(421,253)
Net Pension Liability as of June 30, 2025	\$2,170,670

Supplemental Information

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

\$520,083

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$396,843
2027	117,471
2028	(38,972)
2029	(95,354)
2030	0
Thereafter	0
Total	\$379,988

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,836,016	\$2,170,670	\$789,523

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1289000
 Submission Unit Name: TOWN OF ORLEANS

Wages: \$747,630 Proportionate Share: 0.0001049

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$438,974	\$346,633

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,461	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,979
Change of Assumptions	7,076	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,273	15,489
Total	\$60,810	\$20,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,103
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,730)
Total	\$46,373

PERF Net Pension Liability - Unaudited

TOWN OF ORLEANS - 1289000

Net Pension Liability as of June 30, 2024	\$438,974
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,471
- Net Difference Between Projected and Actual Investment	(63,101)
- Change of Assumptions	7,076
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,425)
Pension Expense/(Income)	46,373
Contributions	(83,735)
Total Activity in FY 2025	(92,341)
Net Pension Liability as of June 30, 2025	\$346,633

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,735

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,013
2027	10,407
2028	(10,850)
2029	(15,228)
2030	0
Thereafter	0
Total	\$40,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$612,571	\$346,633	\$126,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1290000
 Submission Unit Name: CITY OF MADISON

Wages: \$4,256,040 Proportionate Share: 0.0005972

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,333,134	\$1,973,396

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$275,891	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,343
Change of Assumptions	40,286	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,026	61,636
Total	\$387,203	\$89,979

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$296,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,429
Total	\$305,055

PERF Net Pension Liability - Unaudited

CITY OF MADISON - 1290000

Net Pension Liability as of June 30, 2024	\$2,333,134
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,773
- Net Difference Between Projected and Actual Investment	(337,258)
- Change of Assumptions	40,286
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	70,838
Pension Expense/(Income)	305,055
Contributions	(475,432)
Total Activity in FY 2025	(359,738)
Net Pension Liability as of June 30, 2025	\$1,973,396

Supplemental Information

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

\$475,432

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$338,646
2027	75,598
2028	(30,333)
2029	(86,687)
2030	0
Thereafter	0
Total	\$297,224

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,487,394	\$1,973,396	\$717,770

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1291000
 Submission Unit Name: TOWN OF NEW CHICAGO

Wages: \$363,848 Proportionate Share: 0.0000511

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$178,976	\$168,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,607	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,425
Change of Assumptions	3,447	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,658	10,129
Total	\$44,712	\$12,554

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,649)
Total	\$18,732

PERF Net Pension Liability - Unaudited

TOWN OF NEW CHICAGO - 1291000

Net Pension Liability as of June 30, 2024	\$178,976
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,264
- Net Difference Between Projected and Actual Investment	(26,122)
- Change of Assumptions	3,447
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,310
Pension Expense/(Income)	18,732
Contributions	(40,751)
Total Activity in FY 2025	(10,120)
Net Pension Liability as of June 30, 2025	\$168,856

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,751

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$26,317
2027	11,883
2028	1,375
2029	(7,417)
2030	0
Thereafter	0
Total	\$32,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$298,402	\$168,856	\$61,417

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1292000
 Submission Unit Name: TOWN OF RUSSIAVILLE

Wages: \$239,237 Proportionate Share: 0.0000336

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$131,007	\$111,028

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,522	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,595
Change of Assumptions	2,267	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,180	2,932
Total	\$21,969	\$4,527

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,689
Specific 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	\$16,669

PERF Net Pension Liability - Unaudited

TOWN OF RUSSIAVILLE - 1292000

Net Pension Liability as of June 30, 2024	\$131,007
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,095
- Net Difference Between Projected and Actual Investment	(18,941)
- Change of Assumptions	2,267
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,726
Pension Expense/(Income)	16,669
Contributions	(26,795)
Total Activity in FY 2025	(19,979)
Net Pension Liability as of June 30, 2025	\$111,028

Supplemental Information

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

\$26,795

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$19,498
2027	4,466
2028	(1,644)
2029	(4,878)
2030	0
Thereafter	0
Total	\$17,442

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,210	\$111,028	\$40,384

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1293000
 Submission Unit Name: OREGON-DAVIS SCHOOL CORPORATION

Wages: \$1,585,179 Proportionate Share: 0.0002224

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$761,453	\$734,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,743	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,555
Change of Assumptions	15,003	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,071	2,034
Total	\$211,817	\$12,589

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$110,465
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,905
Total	\$151,370

PERF Net Pension Liability - Unaudited

OREGON-DAVIS SCHOOL CORPORATION - 1293000

Net Pension Liability as of June 30, 2024	\$761,453
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,703
- Net Difference Between Projected and Actual Investment	(111,374)
- Change of Assumptions	15,003
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,025
Pension Expense/(Income)	151,370
Contributions	(169,278)
Total Activity in FY 2025	(26,551)
Net Pension Liability as of June 30, 2025	\$734,902

Supplemental Information

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

\$169,278

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$163,781
2027	60,424
2028	7,306
2029	(32,283)
2030	0
Thereafter	0
Total	\$199,228

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,298,721	\$734,902	\$267,301

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1294000

Submission Unit Name: NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY

Wages: \$1,399,670

Proportionate Share: 0.0001964

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$809,825	\$648,987

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,732	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,321
Change of Assumptions	13,249	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,524	13,190
Total	\$120,505	\$22,511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,551
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,675
Total	\$107,226

PERF Net Pension Liability - Unaudited

NORTHWESTERN CONSOLIDATED SCHOOL DISTRICT OF SHELBY - 1294000

Net Pension Liability as of June 30, 2024	\$809,825
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,735
- Net Difference Between Projected and Actual Investment	(116,545)
- Change of Assumptions	13,249
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,313)
Pension Expense/(Income)	107,226
Contributions	(148,190)
Total Activity in FY 2025	(160,838)
Net Pension Liability as of June 30, 2025	\$648,987

Supplemental Information

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

\$148,190

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$119,364
2027	27,290
2028	(20,152)
2029	(28,508)
2030	0
Thereafter	0
Total	\$97,994

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,146,892	\$648,987	\$236,052

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1296000

Submission Unit Name: BLOOMINGTON TOWNSHIP, MONROE COUNTY

Wages: \$386,609

Proportionate Share: 0.0000542

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$215,255	\$179,099

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,039	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,572
Change of Assumptions	3,656	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,951	0
Total	\$39,646	\$2,572

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,209)
Total	(\$28,288)

PERF Net Pension Liability - Unaudited

BLOOMINGTON TOWNSHIP, MONROE COUNTY - 1296000

Net Pension Liability as of June 30, 2024	\$215,255
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,978
- Net Difference Between Projected and Actual Investment	(31,072)
- Change of Assumptions	3,656
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,870
Pension Expense/(Income)	(28,288)
Contributions	(43,300)
Total Activity in FY 2025	(36,156)
Net Pension Liability as of June 30, 2025	\$179,099

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,300

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$38,936
2027	9,392
2028	(3,386)
2029	(7,868)
2030	0
Thereafter	0
Total	\$37,074

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$316,505	\$179,099	\$65,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1297000

Submission Unit Name: CITY OF FRANKFORT-UTILITIES

Wages: \$1,576,486

Proportionate Share:

0.0002212

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$919,871	\$730,936

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$102,189	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,498
Change of Assumptions	14,922	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,703	54,896
Total	\$127,814	\$65,394

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,869
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	(40,985)
Total	\$68,884

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT-UTILITIES - 1297000

Net Pension Liability as of June 30, 2024	\$919,871
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,913
- Net Difference Between Projected and Actual Investment	(132,292)
- Change of Assumptions	14,922
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,205
Pension Expense/(Income)	68,884
Contributions	(176,567)
Total Activity in FY 2025	(188,935)
Net Pension Liability as of June 30, 2025	\$730,936

Supplemental Information

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

\$176,567

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$103,965
2027	12,334
2028	(21,772)
2029	(32,107)
2030	0
Thereafter	0
Total	\$62,420

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,291,714	\$730,936	\$265,859

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1298000
 Submission Unit Name: CENTER TOWNSHIP, GRANT COUNTY

Wages: \$112,651 Proportionate Share: 0.0000158

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$69,736	\$52,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	750
Change of Assumptions	1,066	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	724	5,728
Total	\$9,089	\$6,478

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,683)
Total	\$4,165

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, GRANT COUNTY - 1298000

Net Pension Liability as of June 30, 2024	\$69,736
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	152
- Net Difference Between Projected and Actual Investment	(9,983)
- Change of Assumptions	1,066
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(309)
Pension Expense/(Income)	4,165
Contributions	(12,617)
Total Activity in FY 2025	(17,526)
Net Pension Liability as of June 30, 2025	\$52,210

Supplemental Information

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

\$12,617

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,751
2027	478
2028	(2,325)
2029	(2,293)
2030	0
Thereafter	0
Total	\$2,611

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,265	\$52,210	\$18,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1299000
 Submission Unit Name: BLOOMFIELD SCHOOL DISTRICT

Wages: \$1,185,775 Proportionate Share: 0.0001664

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$717,515	\$549,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$76,873	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,897
Change of Assumptions	11,225	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,519	27,008
Total	\$92,617	\$34,905

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$82,650
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	(7,401)
Total	\$75,249

PERF Net Pension Liability - Unaudited

BLOOMFIELD SCHOOL DISTRICT - 1299000

Net Pension Liability as of June 30, 2024	\$717,515
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,336
- Net Difference Between Projected and Actual Investment	(102,898)
- Change of Assumptions	11,225
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,668)
Pension Expense/(Income)	75,249
Contributions	(126,904)
Total Activity in FY 2025	(167,660)
Net Pension Liability as of June 30, 2025	\$549,855

Supplemental Information

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

\$126,904

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$91,153
2027	13,453
2028	(22,741)
2029	(24,153)
2030	0
Thereafter	0
Total	\$57,712

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$971,705	\$549,855	\$199,995

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1300000
 Submission Unit Name: CITY OF SALEM

Wages: \$2,281,650 Proportionate Share: 0.0003202

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,260,892	\$1,058,073

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$147,924	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,197
Change of Assumptions	21,600	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,696	32,430
Total	\$191,220	\$47,627

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$159,042
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,590)
Total	\$156,452

PERF Net Pension Liability - Unaudited

CITY OF SALEM - 1300000

Net Pension Liability as of June 30, 2024	\$1,260,892
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,698
- Net Difference Between Projected and Actual Investment	(182,143)
- Change of Assumptions	21,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,323
Pension Expense/(Income)	156,452
Contributions	(245,749)
Total Activity in FY 2025	(202,819)
Net Pension Liability as of June 30, 2025	\$1,058,073

Supplemental Information

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

\$245,749

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$176,572
2027	33,954
2028	(20,454)
2029	(46,479)
2030	0
Thereafter	0
Total	\$143,593

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,869,832	\$1,058,073	\$384,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1301000

Submission Unit Name: SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS

Wages: \$2,175,201

Proportionate Share:

0.0003052

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,291,124	\$1,008,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$140,995	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,485
Change of Assumptions	20,588	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,570	100,414
Total	\$165,153	\$114,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$151,591
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50,807)
Total	\$100,784

PERF Net Pension Liability - Unaudited

SOUTHWESTERN JEFFERSON COUNTY CONSOLIDATED SCHOOLS - 1301000

Net Pension Liability as of June 30, 2024	\$1,291,124
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,670
- Net Difference Between Projected and Actual Investment	(185,434)
- Change of Assumptions	20,588
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,335
Pension Expense/(Income)	100,784
Contributions	(234,560)
Total Activity in FY 2025	(282,617)
Net Pension Liability as of June 30, 2025	\$1,008,507

Supplemental Information

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

\$234,560

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$123,539
2027	7,513
2028	(36,495)
2029	(44,303)
2030	0
Thereafter	0
Total	\$50,254

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,782,238	\$1,008,507	\$366,818

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1302000

Submission Unit Name: COVERED BRIDGE SPECIAL EDUCATION DISTRICT

Wages: \$2,124,705

Proportionate Share: 0.0002981

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,215,745	\$985,046

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$137,715	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,148
Change of Assumptions	20,109	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,396	15,583
Total	\$188,220	\$29,731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$148,065
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	(2,108)
Total	\$145,957

PERF Net Pension Liability - Unaudited

COVERED BRIDGE SPECIAL EDUCATION DISTRICT - 1302000

Net Pension Liability as of June 30, 2024	\$1,215,745
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,116
- Net Difference Between Projected and Actual Investment	(175,117)
- Change of Assumptions	20,109
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,203
Pension Expense/(Income)	145,957
Contributions	(237,967)
Total Activity in FY 2025	(230,699)
Net Pension Liability as of June 30, 2025	\$985,046

Supplemental Information

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

\$237,967

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$180,390
2027	46,126
2028	(24,756)
2029	(43,271)
2030	0
Thereafter	0
Total	\$158,489

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,740,777	\$985,046	\$358,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1303000
 Submission Unit Name: TOWN OF BROOKSTON

Wages: \$293,456 Proportionate Share: 0.0000412

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$163,658	\$136,142

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,033	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,955
Change of Assumptions	2,779	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,896	3,529
Total	\$28,708	\$5,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,303)
Total	\$19,161

PERF Net Pension Liability - Unaudited

TOWN OF BROOKSTON - 1303000

Net Pension Liability as of June 30, 2024	\$163,658
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,260
- Net Difference Between Projected and Actual Investment	(23,624)
- Change of Assumptions	2,779
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,775
Pension Expense/(Income)	19,161
Contributions	(32,867)
Total Activity in FY 2025	(27,516)
Net Pension Liability as of June 30, 2025	\$136,142

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,867

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$24,048
2027	7,748
2028	(2,592)
2029	(5,980)
2030	0
Thereafter	0
Total	\$23,224

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$240,590	\$136,142	\$49,518

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1304000
 Submission Unit Name: CITY OF VINCENNES

Wages: \$2,253,746 Proportionate Share: 0.0003162

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,277,419	\$1,044,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$146,077	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,007
Change of Assumptions	21,330	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,891	16,106
Total	\$185,298	\$31,113

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$157,055
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,609
Total	\$166,664

PERF Net Pension Liability - Unaudited

CITY OF VINCENNES - 1304000

Net Pension Liability as of June 30, 2024	\$1,277,419
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,157
- Net Difference Between Projected and Actual Investment	(184,142)
- Change of Assumptions	21,330
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,792)
Pension Expense/(Income)	166,664
Contributions	(245,780)
Total Activity in FY 2025	(232,563)
Net Pension Liability as of June 30, 2025	\$1,044,856

Supplemental Information

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

\$245,780

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$190,063
2027	35,618
2028	(25,598)
2029	(45,898)
2030	0
Thereafter	0
Total	\$154,185

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,846,473	\$1,044,856	\$380,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1305000

Submission Unit Name: HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY

Wages: \$39,118

Proportionate Share: 0.0000055

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$22,977	\$18,174

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,541	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	261
Change of Assumptions	371	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	287	1,131
Total	\$3,199	\$1,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(577)
Total	\$2,155

PERF Net Pension Liability - Unaudited

HUNTINGTON TOWNSHIP, HUNTINGTON COUNTY - 1305000

Net Pension Liability as of June 30, 2024	\$22,977
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	186
- Net Difference Between Projected and Actual Investment	(3,303)
- Change of Assumptions	371
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169
Pension Expense/(Income)	2,155
Contributions	(4,381)
Total Activity in FY 2025	(4,803)
Net Pension Liability as of June 30, 2025	\$18,174

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,381

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,728
2027	443
2028	(566)
2029	(798)
2030	0
Thereafter	0
Total	\$1,807

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,118	\$18,174	\$6,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1306000
 Submission Unit Name: TOWN OF WINDFALL

Wages: \$85,707 Proportionate Share: 0.0000120

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$77,798	\$39,653

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,544	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	570
Change of Assumptions	809	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,643	22,205
Total	\$8,996	\$22,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,249)
Total	(\$18,289)

PERF Net Pension Liability - Unaudited

TOWN OF WINDFALL - 1306000

Net Pension Liability as of June 30, 2024	\$77,798
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,429)
- Net Difference Between Projected and Actual Investment	(10,871)
- Change of Assumptions	809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,234
Pension Expense/(Income)	(18,289)
Contributions	(9,599)
Total Activity in FY 2025	(38,145)
Net Pension Liability as of June 30, 2025	\$39,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,599

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$554
2027	(6,079)
2028	(6,512)
2029	(1,742)
2030	0
Thereafter	0
Total	(\$13,779)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,075	\$39,653	\$14,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1308000
 Submission Unit Name: TOWN OF MONROE

Wages: \$132,922 Proportionate Share: 0.0000187

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$52,403	\$61,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,639	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	887
Change of Assumptions	1,261	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,993	6,338
Total	\$23,893	\$7,225

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,288
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	466
Total	\$9,754

PERF Net Pension Liability - Unaudited

TOWN OF MONROE - 1308000

Net Pension Liability as of June 30, 2024	\$52,403
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,268
- Net Difference Between Projected and Actual Investment	(7,825)
- Change of Assumptions	1,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,819
Pension Expense/(Income)	9,754
Contributions	(14,887)
Total Activity in FY 2025	9,390
Net Pension Liability as of June 30, 2025	\$61,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$14,887

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,635
2027	4,745
2028	3,002
2029	(2,714)
2030	0
Thereafter	0
Total	\$16,668

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,200	\$61,793	\$22,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1310000
 Submission Unit Name: FREMONT COMMUNITY SCHOOLS

Wages: \$3,219,201 Proportionate Share: 0.0004517

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,765,571	\$1,492,604

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$208,674	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,438
Change of Assumptions	30,471	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,693	0
Total	\$314,838	\$21,438

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$224,357
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	46,106
Total	\$270,463

PERF Net Pension Liability - Unaudited

FREMONT COMMUNITY SCHOOLS - 1310000

Net Pension Liability as of June 30, 2024	\$1,765,571
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,724
- Net Difference Between Projected and Actual Investment	(255,206)
- Change of Assumptions	30,471
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,131
Pension Expense/(Income)	270,463
Contributions	(360,550)
Total Activity in FY 2025	(272,967)
Net Pension Liability as of June 30, 2025	\$1,492,604

Supplemental Information

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

\$360,550

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$302,572
2027	79,269
2028	(22,873)
2029	(65,568)
2030	0
Thereafter	0
Total	\$293,400

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,637,736	\$1,492,604	\$542,895

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1311000
 Submission Unit Name: PORTAGE TOWNSHIP, PORTER COUNTY

Wages: \$1,353,107 Proportionate Share: 0.0001899

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$755,407	\$627,508

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,729	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,013
Change of Assumptions	12,810	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,001	8,348
Total	\$137,540	\$17,361

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,322
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	4,151
Total	\$98,473

PERF Net Pension Liability - Unaudited

PORTAGE TOWNSHIP, PORTER COUNTY - 1311000

Net Pension Liability as of June 30, 2024	\$755,407
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,309
- Net Difference Between Projected and Actual Investment	(109,031)
- Change of Assumptions	12,810
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,884
Pension Expense/(Income)	98,473
Contributions	(151,344)
Total Activity in FY 2025	(127,899)
Net Pension Liability as of June 30, 2025	\$627,508

Supplemental Information

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

\$151,344

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$121,993
2027	37,941
2028	(12,188)
2029	(27,567)
2030	0
Thereafter	0
Total	\$120,179

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,108,935	\$627,508	\$228,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1312000
 Submission Unit Name: CITY OF MICHIGAN CITY

Wages: \$11,951,767 Proportionate Share: 0.0016770

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,160,641	\$5,541,503

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$774,732	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	79,590
Change of Assumptions	113,127	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,205	229,923
Total	\$964,064	\$309,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$832,958
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,668
Total	\$853,626

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY - 1312000

Net Pension Liability as of June 30, 2024	\$7,160,641
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40,853
- Net Difference Between Projected and Actual Investment	(1,027,683)
- Change of Assumptions	113,127
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(272,508)
Pension Expense/(Income)	853,626
Contributions	(1,326,553)
Total Activity in FY 2025	(1,619,138)
Net Pension Liability as of June 30, 2025	\$5,541,503

Supplemental Information

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

\$1,326,553

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$944,886
2027	156,875
2028	(203,783)
2029	(243,427)
2030	0
Thereafter	0
Total	\$654,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,792,966	\$5,541,503	\$2,015,574

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1312001

Submission Unit Name: CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D

Wages: \$203,457

Proportionate Share: 0.0000285

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$105,209	\$94,176

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,166	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,353
Change of Assumptions	1,923	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,636	792
Total	\$22,725	\$2,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,156
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	5,626
Total	\$19,782

PERF Net Pension Liability - Unaudited

CITY OF MICHIGAN CITY-MICHIGAN CITY REDEVOLPMENT D - 1312001

Net Pension Liability as of June 30, 2024	\$105,209
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,383
- Net Difference Between Projected and Actual Investment	(15,283)
- Change of Assumptions	1,923
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,949
Pension Expense/(Income)	19,782
Contributions	(22,787)
Total Activity in FY 2025	(11,033)
Net Pension Liability as of June 30, 2025	\$94,176

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,787

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$19,412
2027	5,555
2028	(250)
2029	(4,137)
2030	0
Thereafter	0
Total	\$20,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$166,428	\$94,176	\$34,254

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1314000
 Submission Unit Name: WESTVIEW SCHOOL CORPORATION

Wages: \$5,640,470 Proportionate Share: 0.0007915

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,427,143	\$2,615,444

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$365,653	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,564
Change of Assumptions	53,393	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,638	160,013
Total	\$449,684	\$197,577

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$393,134
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(40,677)
Total	\$352,457

PERF Net Pension Liability - Unaudited

WESTVIEW SCHOOL CORPORATION - 1314000

Net Pension Liability as of June 30, 2024	\$3,427,143
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,413
- Net Difference Between Projected and Actual Investment	(491,329)
- Change of Assumptions	53,393
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(119,153)
Pension Expense/(Income)	352,457
Contributions	(621,480)
Total Activity in FY 2025	(811,699)
Net Pension Liability as of June 30, 2025	\$2,615,444

Supplemental Information

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

\$621,480

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$416,741
2027	56,677
2028	(106,420)
2029	(114,891)
2030	0
Thereafter	0
Total	\$252,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,622,023	\$2,615,444	\$951,298

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1315000
 Submission Unit Name: PULASKI COUNTY

Wages: \$5,466,871 Proportionate Share: 0.0007671

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,022,836	\$2,534,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$354,381	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,406
Change of Assumptions	51,747	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,356	11,919
Total	\$507,484	\$48,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$381,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,190
Total	\$412,205

PERF Net Pension Liability - Unaudited

PULASKI COUNTY - 1315000

Net Pension Liability as of June 30, 2024	\$3,022,836
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,577
- Net Difference Between Projected and Actual Investment	(436,640)
- Change of Assumptions	51,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,708
Pension Expense/(Income)	412,205
Contributions	(591,617)
Total Activity in FY 2025	(488,020)
Net Pension Liability as of June 30, 2025	\$2,534,816

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$591,617

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$485,746
2027	133,454
2028	(48,692)
2029	(111,349)
2030	0
Thereafter	0
Total	\$459,159

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,479,537	\$2,534,816	\$921,972

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1316000

Submission Unit Name: RENSSELAER CENTRAL SCHOOL CORPORATION

Wages: \$1,103,470

Proportionate Share:

0.0001548

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$656,647	\$511,523

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,514	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,347
Change of Assumptions	10,443	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,917	30,407
Total	\$89,874	\$37,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,888
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	(10,160)
Total	\$66,728

PERF Net Pension Liability - Unaudited

RENSSELAER CENTRAL SCHOOL CORPORATION - 1316000

Net Pension Liability as of June 30, 2024	\$656,647
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,216
- Net Difference Between Projected and Actual Investment	(94,289)
- Change of Assumptions	10,443
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,633)
Pension Expense/(Income)	66,728
Contributions	(123,589)
Total Activity in FY 2025	(145,124)
Net Pension Liability as of June 30, 2025	\$511,523

Supplemental Information

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

\$123,589

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$79,305
2027	12,980
2028	(17,695)
2029	(22,470)
2030	0
Thereafter	0
Total	\$52,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$903,966	\$511,523	\$186,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1317000
 Submission Unit Name: HEARTLAND CAREER CENTER

Wages: \$299,606 Proportionate Share: 0.0000420

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$170,511	\$138,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,403	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,993
Change of Assumptions	2,833	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,148	6,955
Total	\$24,384	\$8,948

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,861
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	578
Total	\$21,439

PERF Net Pension Liability - Unaudited

HEARTLAND CAREER CENTER - 1317000

Net Pension Liability as of June 30, 2024	\$170,511
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,928
- Net Difference Between Projected and Actual Investment	(24,569)
- Change of Assumptions	2,833
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199
Pension Expense/(Income)	21,439
Contributions	(33,556)
Total Activity in FY 2025	(31,726)
Net Pension Liability as of June 30, 2025	\$138,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,556

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,480
2027	3,387
2028	(3,334)
2029	(6,097)
2030	0
Thereafter	0
Total	\$15,436

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$245,262	\$138,785	\$50,479

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1318000
 Submission Unit Name: TOWN OF WOLCOTTVILLE

Wages: \$563,249 Proportionate Share: 0.0000790

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$330,138	\$261,049

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,496	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,749
Change of Assumptions	5,329	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,808	18,735
Total	\$46,633	\$22,484

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,345
Total	\$47,584

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTTVILLE - 1318000

Net Pension Liability as of June 30, 2024	\$330,138
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,661
- Net Difference Between Projected and Actual Investment	(47,460)
- Change of Assumptions	5,329
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,456)
Pension Expense/(Income)	47,584
Contributions	(60,747)
Total Activity in FY 2025	(69,089)
Net Pension Liability as of June 30, 2025	\$261,049

Supplemental Information

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

\$60,747

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$39,486
2027	4,793
2028	(8,663)
2029	(11,467)
2030	0
Thereafter	0
Total	\$24,149

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$461,326	\$261,049	\$94,950

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1319000
 Submission Unit Name: WINCHESTER COMMUNITY LIBRARY

Wages: \$236,332 Proportionate Share: 0.0000332

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$121,736	\$109,707

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,338	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,576
Change of Assumptions	2,240	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,752	3,184
Total	\$29,330	\$4,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,490
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	(1,935)
Total	\$14,555

PERF Net Pension Liability - Unaudited

WINCHESTER COMMUNITY LIBRARY - 1319000

Net Pension Liability as of June 30, 2024	\$121,736
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,862
- Net Difference Between Projected and Actual Investment	(17,694)
- Change of Assumptions	2,240
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,477
Pension Expense/(Income)	14,555
Contributions	(26,469)
Total Activity in FY 2025	(12,029)
Net Pension Liability as of June 30, 2025	\$109,707

Supplemental Information

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

\$26,469

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,197
2027	8,345
2028	(154)
2029	(4,818)
2030	0
Thereafter	0
Total	\$24,570

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,874	\$109,707	\$39,903

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1321000
 Submission Unit Name: UNION SCHOOL CORPORATION

Wages: \$451,398 Proportionate Share: 0.0000633

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$259,999	\$209,169

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,243	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,004
Change of Assumptions	4,270	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,878	3,229
Total	\$42,391	\$6,233

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,244
Total	\$38,685

PERF Net Pension Liability - Unaudited

UNION SCHOOL CORPORATION - 1321000

Net Pension Liability as of June 30, 2024	\$259,999
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,596
- Net Difference Between Projected and Actual Investment	(37,429)
- Change of Assumptions	4,270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,396)
Pension Expense/(Income)	38,685
Contributions	(50,556)
Total Activity in FY 2025	(50,830)
Net Pension Liability as of June 30, 2025	\$209,169

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,556

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$43,078
2027	7,874
2028	(5,605)
2029	(9,189)
2030	0
Thereafter	0
Total	\$36,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$369,645	\$209,169	\$76,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1322000

Submission Unit Name: NORTH MONTGOMERY SCHOOL CORPORATION

Wages: \$1,941,351

Proportionate Share:

0.0002724

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,153,265	\$900,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,842	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,928
Change of Assumptions	18,376	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,933	48,587
Total	\$158,151	\$61,515

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$135,300
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,824)
Total	\$120,476

PERF Net Pension Liability - Unaudited

NORTH MONTGOMERY SCHOOL CORPORATION - 1322000

Net Pension Liability as of June 30, 2024	\$1,153,265
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,646
- Net Difference Between Projected and Actual Investment	(165,624)
- Change of Assumptions	18,376
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,585)
Pension Expense/(Income)	120,476
Contributions	(217,432)
Total Activity in FY 2025	(253,143)
Net Pension Liability as of June 30, 2025	\$900,122

Supplemental Information

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

\$217,432

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$143,872
2027	23,029
2028	(30,725)
2029	(39,540)
2030	0
Thereafter	0
Total	\$96,636

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,590,700	\$900,122	\$327,396

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1323000

Submission Unit Name: GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP

Wages: \$8,400,273

Proportionate Share: 0.0011787

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,931,104	\$3,894,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$544,530	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	55,941
Change of Assumptions	79,513	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,614	120,104
Total	\$680,657	\$176,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$585,455
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	30,303
Total	\$615,758

PERF Net Pension Liability - Unaudited

GREATER LAFAYETTE PUBLIC TRANSPORTATION CORP - 1323000

Net Pension Liability as of June 30, 2024	\$4,931,104
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	39,152
- Net Difference Between Projected and Actual Investment	(708,836)
- Change of Assumptions	79,513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(121,764)
Pension Expense/(Income)	615,758
Contributions	(940,014)
Total Activity in FY 2025	(1,036,191)
Net Pension Liability as of June 30, 2025	\$3,894,913

Supplemental Information

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

\$940,014

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$672,703
2027	124,848
2028	(121,844)
2029	(171,095)
2030	0
Thereafter	0
Total	\$504,612

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,883,106	\$3,894,913	\$1,416,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1324000

Submission Unit Name: PERRY CENTRAL COMMUNITY SCHOOL CORPORATION

Wages: \$1,402,828

Proportionate Share: 0.0001968

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$788,461	\$650,309

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,917	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,340
Change of Assumptions	13,276	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,667	20,128
Total	\$114,860	\$29,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,750
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,323
Total	\$111,073

PERF Net Pension Liability - Unaudited

PERRY CENTRAL COMMUNITY SCHOOL CORPORATION - 1324000

Net Pension Liability as of June 30, 2024	\$788,461
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,109
- Net Difference Between Projected and Actual Investment	(113,735)
- Change of Assumptions	13,276
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,106)
Pension Expense/(Income)	111,073
Contributions	(147,769)
Total Activity in FY 2025	(138,152)
Net Pension Liability as of June 30, 2025	\$650,309

Supplemental Information

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

\$147,769

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$111,590
2027	18,338
2028	(15,970)
2029	(28,566)
2030	0
Thereafter	0
Total	\$85,392

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,149,228	\$650,309	\$236,533

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1325000

Submission Unit Name: SOUTHERN HANCOCK COMMUNITY SCHOOLS

Wages: \$3,209,808

Proportionate Share:

0.0004504

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,973,167	\$1,488,308

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$208,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,376
Change of Assumptions	30,383	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,000	105,495
Total	\$265,457	\$126,871

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$223,712
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,575)
Total	\$201,137

PERF Net Pension Liability - Unaudited

SOUTHERN HANCOCK COMMUNITY SCHOOLS - 1325000

Net Pension Liability as of June 30, 2024	\$1,973,167
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,848
- Net Difference Between Projected and Actual Investment	(282,630)
- Change of Assumptions	30,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81,331)
Pension Expense/(Income)	201,137
Contributions	(358,266)
Total Activity in FY 2025	(484,859)
Net Pension Liability as of June 30, 2025	\$1,488,308

Supplemental Information

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

\$358,266

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$240,375
2027	27,385
2028	(63,796)
2029	(65,378)
2030	0
Thereafter	0
Total	\$138,586

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,630,144	\$1,488,308	\$541,333

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1326000
 Submission Unit Name: TOWN OF BOURBON

Wages: \$640,822 Proportionate Share: 0.0000899

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$355,533	\$297,067

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,532	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,267
Change of Assumptions	6,064	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,495	1,980
Total	\$56,091	\$6,247

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,653
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	(1,176)
Total	\$43,477

PERF Net Pension Liability - Unaudited

TOWN OF BOURBON - 1326000

Net Pension Liability as of June 30, 2024	\$355,533
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,094
- Net Difference Between Projected and Actual Investment	(51,341)
- Change of Assumptions	6,064
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,013
Pension Expense/(Income)	43,477
Contributions	(71,773)
Total Activity in FY 2025	(58,466)
Net Pension Liability as of June 30, 2025	\$297,067

Supplemental Information

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

\$71,773

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$54,139
2027	14,095
2028	(5,340)
2029	(13,050)
2030	0
Thereafter	0
Total	\$49,844

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$524,978	\$297,067	\$108,050

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1327000

Submission Unit Name: DANVILLE COMMUNITY SCHOOL CORPORATION

Wages: \$5,247,589

Proportionate Share: 0.0007363

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,802,744	\$2,433,040

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$340,152	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,945
Change of Assumptions	49,669	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,759	387
Total	\$517,580	\$35,332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$365,717
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,969
Total	\$429,686

PERF Net Pension Liability - Unaudited

DANVILLE COMMUNITY SCHOOL CORPORATION - 1327000

Net Pension Liability as of June 30, 2024	\$2,802,744
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,905
- Net Difference Between Projected and Actual Investment	(406,038)
- Change of Assumptions	49,669
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,956
Pension Expense/(Income)	429,686
Contributions	(572,882)
Total Activity in FY 2025	(369,704)
Net Pension Liability as of June 30, 2025	\$2,433,040

Supplemental Information

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

\$572,882

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$479,677
2027	136,048
2028	(26,597)
2029	(106,880)
2030	0
Thereafter	0
Total	\$482,248

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,299,679	\$2,433,040	\$884,954

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1330000
 Submission Unit Name: TOWN OF TRAIL CREEK

Wages: \$327,941 Proportionate Share: 0.0000460

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$269,673	\$152,003

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,251	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,183
Change of Assumptions	3,103	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,072	49,846
Total	\$56,426	\$52,029

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	255
Total	\$23,103

PERF Net Pension Liability - Unaudited

TOWN OF TRAIL CREEK - 1330000

Net Pension Liability as of June 30, 2024	\$269,673
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,387)
- Net Difference Between Projected and Actual Investment	(37,889)
- Change of Assumptions	3,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,870)
Pension Expense/(Income)	23,103
Contributions	(36,730)
Total Activity in FY 2025	(117,670)
Net Pension Liability as of June 30, 2025	\$152,003

Supplemental Information

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

\$36,730

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$29,205
2027	1,385
2028	(19,516)
2029	(6,677)
2030	0
Thereafter	0
Total	\$4,397

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,620	\$152,003	\$55,287

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1332000

Submission Unit Name: CORDRY-SWEETWATER CONSERVANCY DISTRICT

Wages: \$374,642

Proportionate Share:

0.0000526

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$206,790	\$173,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,300	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,496
Change of Assumptions	3,548	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,653	22,924
Total	\$33,501	\$25,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,338)
Total	\$788

PERF Net Pension Liability - Unaudited

CORDRY-SWEETWATER CONSERVANCY DISTRICT - 1332000

Net Pension Liability as of June 30, 2024	\$206,790
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,107
- Net Difference Between Projected and Actual Investment	(29,876)
- Change of Assumptions	3,548
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,415
Pension Expense/(Income)	788
Contributions	(41,960)
Total Activity in FY 2025	(32,978)
Net Pension Liability as of June 30, 2025	\$173,812

Supplemental Information

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

\$41,960

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$17,459
2027	1,154
2028	(2,897)
2029	(7,635)
2030	0
Thereafter	0
Total	\$8,081

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$307,162	\$173,812	\$63,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1333000
 Submission Unit Name: TOWN OF TOPEKA

Wages: \$663,631 Proportionate Share: 0.0000931

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$378,509	\$307,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,010	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,418
Change of Assumptions	6,280	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,650	3,401
Total	\$54,940	\$7,819

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,160
Total	\$52,402

PERF Net Pension Liability - Unaudited

TOWN OF TOPEKA - 1333000

Net Pension Liability as of June 30, 2024	\$378,509
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,217
- Net Difference Between Projected and Actual Investment	(54,534)
- Change of Assumptions	6,280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,906)
Pension Expense/(Income)	52,402
Contributions	(74,327)
Total Activity in FY 2025	(70,868)
Net Pension Liability as of June 30, 2025	\$307,641

Supplemental Information

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

\$74,327

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$55,138
2027	13,002
2028	(7,505)
2029	(13,514)
2030	0
Thereafter	0
Total	\$47,121

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$543,664	\$307,641	\$111,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1334000

Submission Unit Name: NOBLE TOWNSHIP, WABASH COUNTY

Wages: \$27,482

Proportionate Share:

0.0000039

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$15,318	\$12,887

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,802	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	185
Change of Assumptions	263	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	413	242
Total	\$2,478	\$427

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,937
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123)
Total	\$1,814

PERF Net Pension Liability - Unaudited

NOBLE TOWNSHIP, WABASH COUNTY - 1334000

Net Pension Liability as of June 30, 2024	\$15,318
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	232
- Net Difference Between Projected and Actual Investment	(2,213)
- Change of Assumptions	263
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	551
Pension Expense/(Income)	1,814
Contributions	(3,078)
Total Activity in FY 2025	(2,431)
Net Pension Liability as of June 30, 2025	\$12,887

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,078

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,260
2027	578
2028	(220)
2029	(567)
2030	0
Thereafter	0
Total	\$2,051

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,774	\$12,887	\$4,687

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1335000
 Submission Unit Name: MSD OF WARREN COUNTY

Wages: \$2,645,106 Proportionate Share: 0.0003712

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,603,929	\$1,226,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,485	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,617
Change of Assumptions	25,040	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,774	66,234
Total	\$253,299	\$83,851

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,373
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,429
Total	\$204,802

PERF Net Pension Liability - Unaudited

MSD OF WARREN COUNTY - 1335000

Net Pension Liability as of June 30, 2024	\$1,603,929
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,102
- Net Difference Between Projected and Actual Investment	(229,983)
- Change of Assumptions	25,040
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(90,048)
Pension Expense/(Income)	204,802
Contributions	(294,243)
Total Activity in FY 2025	(377,330)
Net Pension Liability as of June 30, 2025	\$1,226,599

Supplemental Information

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

\$294,243

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$223,646
2027	48,260
2028	(48,575)
2029	(53,883)
2030	0
Thereafter	0
Total	\$169,448

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,167,650	\$1,226,599	\$446,143

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1336000

Submission Unit Name: UNION TOWNSHIP SCHOOL CORPORATION

Wages: \$794,645

Proportionate Share:

0.0001115

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$426,881	\$368,442

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,510	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,292
Change of Assumptions	7,522	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,511	28,925
Total	\$77,543	\$34,217

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,382
Specific 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	\$56,128

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP SCHOOL CORPORATION - 1336000

Net Pension Liability as of June 30, 2024	\$426,881
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,760
- Net Difference Between Projected and Actual Investment	(61,813)
- Change of Assumptions	7,522
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,965
Pension Expense/(Income)	56,128
Contributions	(89,001)
Total Activity in FY 2025	(58,439)
Net Pension Liability as of June 30, 2025	\$368,442

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,001

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$52,607
2027	10,839
2028	(3,935)
2029	(16,185)
2030	0
Thereafter	0
Total	\$43,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$651,113	\$368,442	\$134,011

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1337000
 Submission Unit Name: CITY OF ROCKPORT

Wages: \$681,516 Proportionate Share: 0.0000956

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$357,145	\$315,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,165	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,537
Change of Assumptions	6,449	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,138	7,697
Total	\$71,752	\$12,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,484
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	(3,716)
Total	\$43,768

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT - 1337000

Net Pension Liability as of June 30, 2024	\$357,145
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,562
- Net Difference Between Projected and Actual Investment	(51,824)
- Change of Assumptions	6,449
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,132
Pension Expense/(Income)	43,768
Contributions	(76,330)
Total Activity in FY 2025	(41,243)
Net Pension Liability as of June 30, 2025	\$315,902

Supplemental Information

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

\$76,330

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$59,346
2027	15,722
2028	(1,674)
2029	(13,876)
2030	0
Thereafter	0
Total	\$59,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$558,263	\$315,902	\$114,901

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1337001
 Submission Unit Name: CITY OF ROCKPORT HOUSING AUTHORITY

Wages: \$275,922 Proportionate Share: 0.0000387

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$138,666	\$127,881

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,878	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,837
Change of Assumptions	2,611	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,699	0
Total	\$36,188	\$1,837

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,820
Total	\$27,042

PERF Net Pension Liability - Unaudited

CITY OF ROCKPORT HOUSING AUTHORITY - 1337001

Net Pension Liability as of June 30, 2024	\$138,666
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,666
- Net Difference Between Projected and Actual Investment	(20,197)
- Change of Assumptions	2,611
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,996
Pension Expense/(Income)	27,042
Contributions	(30,903)
Total Activity in FY 2025	(10,785)
Net Pension Liability as of June 30, 2025	\$127,881

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,903

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$30,597
2027	8,918
2028	453
2029	(5,617)
2030	0
Thereafter	0
Total	\$34,351

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$225,992	\$127,881	\$46,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1339000
 Submission Unit Name: TOWN OF BROOK

Wages: \$137,953 Proportionate Share: 0.0000194

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$68,930	\$64,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,962	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	921
Change of Assumptions	1,309	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,233	0
Total	\$20,504	\$921

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,636
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	2,513
Total	\$12,149

PERF Net Pension Liability - Unaudited

TOWN OF BROOK - 1339000

Net Pension Liability as of June 30, 2024	\$68,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,898
- Net Difference Between Projected and Actual Investment	(10,048)
- Change of Assumptions	1,309
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,319
Pension Expense/(Income)	12,149
Contributions	(15,451)
Total Activity in FY 2025	(4,824)
Net Pension Liability as of June 30, 2025	\$64,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,451

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,967
2027	6,104
2028	328
2029	(2,816)
2030	0
Thereafter	0
Total	\$19,583

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,288	\$64,106	\$23,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1340000
 Submission Unit Name: TOWN OF AVILLA

Wages: \$929,076 Proportionate Share: 0.0001304

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$495,811	\$430,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,242	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,189
Change of Assumptions	8,797	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,700	15,619
Total	\$92,739	\$21,808

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,769
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,076
Total	\$68,845

PERF Net Pension Liability - Unaudited

TOWN OF AVILLA - 1340000

Net Pension Liability as of June 30, 2024	\$495,811
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,427
- Net Difference Between Projected and Actual Investment	(71,836)
- Change of Assumptions	8,797
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,792
Pension Expense/(Income)	68,845
Contributions	(103,940)
Total Activity in FY 2025	(64,915)
Net Pension Liability as of June 30, 2025	\$430,896

Supplemental Information

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

\$103,940

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$76,258
2027	17,584
2028	(3,984)
2029	(18,927)
2030	0
Thereafter	0
Total	\$70,931

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$761,480	\$430,896	\$156,727

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1341000
 Submission Unit Name: TOWN OF CICERO

Wages: \$1,197,691 Proportionate Share: 0.0001681

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$655,035	\$555,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,658	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,978
Change of Assumptions	11,340	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,093	1,924
Total	\$110,091	\$9,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,494
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,853
Total	\$96,347

PERF Net Pension Liability - Unaudited

TOWN OF CICERO - 1341000

Net Pension Liability as of June 30, 2024	\$655,035
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,525
- Net Difference Between Projected and Actual Investment	(94,707)
- Change of Assumptions	11,340
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,073
Pension Expense/(Income)	96,347
Contributions	(134,141)
Total Activity in FY 2025	(99,563)
Net Pension Liability as of June 30, 2025	\$555,472

Supplemental Information

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

\$134,141

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$105,411
2027	27,313
2028	(8,135)
2029	(24,400)
2030	0
Thereafter	0
Total	\$100,189

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$981,632	\$555,472	\$202,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1342000
 Submission Unit Name: TOWN OF AKRON

Wages: \$248,564 Proportionate Share: 0.0000349

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$134,232	\$115,324

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,123	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,656
Change of Assumptions	2,354	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,399	5,752
Total	\$23,876	\$7,408

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,335
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,174
Total	\$18,509

PERF Net Pension Liability - Unaudited

TOWN OF AKRON - 1342000

Net Pension Liability as of June 30, 2024	\$134,232
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,366
- Net Difference Between Projected and Actual Investment	(19,429)
- Change of Assumptions	2,354
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,131
Pension Expense/(Income)	18,509
Contributions	(27,839)
Total Activity in FY 2025	(18,908)
Net Pension Liability as of June 30, 2025	\$115,324

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,839

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$17,143
2027	5,747
2028	(1,356)
2029	(5,066)
2030	0
Thereafter	0
Total	\$16,468

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$203,801	\$115,324	\$41,946

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1343000
 Submission Unit Name: CITY OF FRANKFORT

Wages: \$2,944,960 Proportionate Share: 0.0004132

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,599,092	\$1,365,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,888	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,610
Change of Assumptions	27,874	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,912	24,596
Total	\$261,674	\$44,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$205,234
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,862
Total	\$210,096

PERF Net Pension Liability - Unaudited

CITY OF FRANKFORT - 1343000

Net Pension Liability as of June 30, 2024	\$1,599,092
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,001
- Net Difference Between Projected and Actual Investment	(231,335)
- Change of Assumptions	27,874
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,827
Pension Expense/(Income)	210,096
Contributions	(313,171)
Total Activity in FY 2025	(233,708)
Net Pension Liability as of June 30, 2025	\$1,365,384

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$313,171

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$244,566
2027	54,903
2028	(22,023)
2029	(59,978)
2030	0
Thereafter	0
Total	\$217,468

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,412,912	\$1,365,384	\$496,622

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1344000
 Submission Unit Name: CITY OF BUTLER

Wages: \$614,560 Proportionate Share: 0.0000862

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$386,975	\$284,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,822	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,091
Change of Assumptions	5,815	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,551	34,875
Total	\$50,188	\$38,966

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,666)
Total	\$29,149

PERF Net Pension Liability - Unaudited

CITY OF BUTLER - 1344000

Net Pension Liability as of June 30, 2024	\$386,975
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	162
- Net Difference Between Projected and Actual Investment	(55,328)
- Change of Assumptions	5,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,101)
Pension Expense/(Income)	29,149
Contributions	(68,831)
Total Activity in FY 2025	(102,134)
Net Pension Liability as of June 30, 2025	\$284,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,831

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,786
2027	879
2028	(13,930)
2029	(12,513)
2030	0
Thereafter	0
Total	\$11,222

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$503,371	\$284,841	\$103,603

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1345000

Submission Unit Name: PLAINFIELD COMMUNITY SCHOOL CORPORATION

Wages: \$10,988,218

Proportionate Share: 0.0015418

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,257,298	\$5,094,746

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$712,273	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	73,173
Change of Assumptions	104,007	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,719	44,468
Total	\$921,999	\$117,641

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$765,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,823
Total	\$795,628

PERF Net Pension Liability - Unaudited

PLAINFIELD COMMUNITY SCHOOL CORPORATION - 1345000

Net Pension Liability as of June 30, 2024	\$6,257,298
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	70,976
- Net Difference Between Projected and Actual Investment	(901,661)
- Change of Assumptions	104,007
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,339)
Pension Expense/(Income)	795,628
Contributions	(1,219,163)
Total Activity in FY 2025	(1,162,552)
Net Pension Liability as of June 30, 2025	\$5,094,746

Supplemental Information

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

\$1,219,163

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$929,424
2027	223,831
2028	(125,096)
2029	(223,801)
2030	0
Thereafter	0
Total	\$804,358

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,003,456	\$5,094,746	\$1,853,078

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1346000
 Submission Unit Name: TOWN OF KINGSFORD HEIGHTS

Wages: \$512,814 Proportionate Share: 0.0000720

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$239,844	\$237,918

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,262	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,417
Change of Assumptions	4,857	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,284	12,480
Total	\$70,403	\$15,897

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,286
Total	\$43,048

PERF Net Pension Liability - Unaudited

TOWN OF KINGSFORD HEIGHTS - 1346000

Net Pension Liability as of June 30, 2024	\$239,844
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,681
- Net Difference Between Projected and Actual Investment	(35,173)
- Change of Assumptions	4,857
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,096
Pension Expense/(Income)	43,048
Contributions	(57,435)
Total Activity in FY 2025	(1,926)
Net Pension Liability as of June 30, 2025	\$237,918

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,435

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$44,697
2027	15,960
2028	4,300
2029	(10,451)
2030	0
Thereafter	0
Total	\$54,506

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$420,449	\$237,918	\$86,536

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1347000
 Submission Unit Name: TOWN OF DARLINGTON

Wages: \$112,793 Proportionate Share: 0.0000158

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$135,038	\$52,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	750
Change of Assumptions	1,066	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,181	43,898
Total	\$9,546	\$44,648

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,285)
Total	(\$7,437)

PERF Net Pension Liability - Unaudited

TOWN OF DARLINGTON - 1347000

Net Pension Liability as of June 30, 2024	\$135,038
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,541)
- Net Difference Between Projected and Actual Investment	(18,629)
- Change of Assumptions	1,066
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,654)
Pension Expense/(Income)	(7,437)
Contributions	(12,633)
Total Activity in FY 2025	(82,828)
Net Pension Liability as of June 30, 2025	\$52,210

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,633

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(5,909)
2027	(12,086)
2028	(14,814)
2029	(2,293)
2030	0
Thereafter	0
Total	(35,102)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,265	\$52,210	\$18,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1348000

Submission Unit Name: PARKE COUNTY

Wages: \$5,623,829

Proportionate Share: 0.0007891

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,582,652	\$2,607,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$364,545	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	37,450
Change of Assumptions	53,231	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	391,310	2,882
Total	\$809,086	\$40,332

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$391,942
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	131,134
Total	\$523,076

PERF Net Pension Liability - Unaudited

PARKE COUNTY - 1348000

Net Pension Liability as of June 30, 2024	\$2,582,652
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	99,855
- Net Difference Between Projected and Actual Investment	(379,402)
- Change of Assumptions	53,231
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	357,970
Pension Expense/(Income)	523,076
Contributions	(629,869)
Total Activity in FY 2025	24,861
Net Pension Liability as of June 30, 2025	\$2,607,513

Supplemental Information

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

\$629,869

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$597,053
2027	230,229
2028	56,014
2029	(114,542)
2030	0
Thereafter	0
Total	\$768,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,608,008	\$2,607,513	\$948,414

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1349000
 Submission Unit Name: HAMILTON SOUTHEASTERN SCHOOLS

Wages: \$27,291,098 Proportionate Share: 0.0038294

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$15,957,057	\$12,653,924

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,769,087	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	181,742
Change of Assumptions	258,325	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162,297	413,073
Total	\$2,189,709	\$594,815

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,902,045
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63,901)
Total	\$1,838,144

PERF Net Pension Liability - Unaudited

HAMILTON SOUTHEASTERN SCHOOLS - 1349000

Net Pension Liability as of June 30, 2024	\$15,957,057
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133,683
- Net Difference Between Projected and Actual Investment	(2,294,511)
- Change of Assumptions	258,325
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(216,966)
Pension Expense/(Income)	1,838,144
Contributions	(3,021,808)
Total Activity in FY 2025	(3,303,133)
Net Pension Liability as of June 30, 2025	\$12,653,924

Supplemental Information

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

\$3,021,808

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,149,548
2027	392,982
2028	(391,777)
2029	(555,859)
2030	0
Thereafter	0
Total	\$1,594,894

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,362,066	\$12,653,924	\$4,602,528

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1350000
 Submission Unit Name: COVINGTON COMMUNITY SCHOOL

Wages: \$2,652,130 Proportionate Share: 0.0003721

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,543,061	\$1,229,573

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$171,901	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,660
Change of Assumptions	25,101	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,574	24,751
Total	\$254,576	\$42,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$184,820
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	59,221
Total	\$244,041

PERF Net Pension Liability - Unaudited

COVINGTON COMMUNITY SCHOOL - 1350000

Net Pension Liability as of June 30, 2024	\$1,543,061
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,756
- Net Difference Between Projected and Actual Investment	(221,967)
- Change of Assumptions	25,101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(77,380)
Pension Expense/(Income)	244,041
Contributions	(297,039)
Total Activity in FY 2025	(313,488)
Net Pension Liability as of June 30, 2025	\$1,229,573

Supplemental Information

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

\$297,039

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$245,017
2027	56,948
2028	(35,787)
2029	(54,013)
2030	0
Thereafter	0
Total	\$212,165

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,172,906	\$1,229,573	\$447,224

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1351000
 Submission Unit Name: MORGAN CO PUBLIC LIBRARY

Wages: \$858,974 Proportionate Share: 0.0001205

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$463,966	\$398,182

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,668	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,719
Change of Assumptions	8,129	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,282	6,419
Total	\$77,079	\$12,138

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,852
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,064)
Total	\$54,788

PERF Net Pension Liability - Unaudited

MORGAN CO PUBLIC LIBRARY - 1351000

Net Pension Liability as of June 30, 2024	\$463,966
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,117
- Net Difference Between Projected and Actual Investment	(67,150)
- Change of Assumptions	8,129
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,126
Pension Expense/(Income)	54,788
Contributions	(90,794)
Total Activity in FY 2025	(65,784)
Net Pension Liability as of June 30, 2025	\$398,182

Supplemental Information

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

\$90,794

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$69,338
2027	19,200
2028	(6,106)
2029	(17,491)
2030	0
Thereafter	0
Total	\$64,941

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$703,669	\$398,182	\$144,828

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1352000
 Submission Unit Name: CITY OF SHELBYVILLE

Wages: \$6,080,671 Proportionate Share: 0.0008532

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,339,671	\$2,819,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$394,157	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,493
Change of Assumptions	57,555	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,068	24,794
Total	\$549,780	\$65,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$423,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,225
Total	\$453,005

PERF Net Pension Liability - Unaudited

CITY OF SHELBYVILLE - 1352000

Net Pension Liability as of June 30, 2024	\$3,339,671
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	51,881
- Net Difference Between Projected and Actual Investment	(482,677)
- Change of Assumptions	57,555
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,866
Pension Expense/(Income)	453,005
Contributions	(680,975)
Total Activity in FY 2025	(520,345)
Net Pension Liability as of June 30, 2025	\$2,819,326

Supplemental Information

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

\$680,975

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$521,374
2027	131,089
2028	(44,122)
2029	(123,848)
2030	0
Thereafter	0
Total	\$484,493

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,982,325	\$2,819,326	\$1,025,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1353000
 Submission Unit Name: GARY MUNICIPAL AIRPORT AUTHORITY

Wages: \$1,798,137 Proportionate Share: 0.0002523

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$941,235	\$833,704

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,556	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,974
Change of Assumptions	17,020	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	185,988	16,731
Total	\$319,564	\$28,705

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,316
Specific Liabilities of Individual Employers	(\$1,916)
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	152,533
Total	\$275,933

PERF Net Pension Liability - Unaudited

GARY MUNICIPAL AIRPORT AUTHORITY - 1353000

Net Pension Liability as of June 30, 2024	\$941,235
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,091
- Net Difference Between Projected and Actual Investment	(136,597)
- Change of Assumptions	17,020
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(100,120)
Pension Expense/(Income)	275,933
Contributions	(183,858)
Total Activity in FY 2025	(107,531)
Net Pension Liability as of June 30, 2025	\$833,704

Supplemental Information

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

\$183,858

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$264,458
2027	71,109
2028	(8,085)
2029	(36,623)
2030	0
Thereafter	0
Total	\$290,859

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,473,325	\$833,704	\$303,238

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: JEFFERSON TOWNSHIP, GRANT COUNTY

Proportionate Share:

0.0000007

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,225	\$2,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$323	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33
Change of Assumptions	47	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66	274
Total	\$436	\$307

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153)
Total	\$195

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP, GRANT COUNTY - 1354000

Net Pension Liability as of June 30, 2024	\$3,225
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8)
- Net Difference Between Projected and Actual Investment	(460)
- Change of Assumptions	47
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92)
Pension Expense/(Income)	195
Contributions	(594)
Total Activity in FY 2025	(912)
Net Pension Liability as of June 30, 2025	\$2,313

Supplemental Information

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

\$594

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$321
2027	31
2028	(121)
2029	(102)
2030	0
Thereafter	0
Total	\$129

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,088	\$2,313	\$841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1355000
 Submission Unit Name: OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM

Wages: \$1,204,482 Proportionate Share: 0.0001690

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$694,136	\$558,446

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,074	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,021
Change of Assumptions	11,400	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,815	8,192
Total	\$108,289	\$16,213

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,879
Total	\$99,820

PERF Net Pension Liability - Unaudited

OHIO TOWNSHIP PUBLIC LIBRARY SYSTEM - 1355000

Net Pension Liability as of June 30, 2024	\$694,136
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,934
- Net Difference Between Projected and Actual Investment	(99,927)
- Change of Assumptions	11,400
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,802)
Pension Expense/(Income)	99,820
Contributions	(127,115)
Total Activity in FY 2025	(135,690)
Net Pension Liability as of June 30, 2025	\$558,446

Supplemental Information

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

\$127,115

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$113,257
2027	20,272
2028	(16,921)
2029	(24,532)
2030	0
Thereafter	0
Total	\$92,076

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$986,888	\$558,446	\$203,120

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1356000
 Submission Unit Name: BLUE RIVER VALLEY SCHOOLS

Wages: \$1,022,698 Proportionate Share: 0.0001435

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$621,578	\$474,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$66,293	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,810
Change of Assumptions	9,680	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,419	28,150
Total	\$86,392	\$34,960

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$71,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,413)
Total	\$66,863

PERF Net Pension Liability - Unaudited

BLUE RIVER VALLEY SCHOOLS - 1356000

Net Pension Liability as of June 30, 2024	\$621,578
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,589
- Net Difference Between Projected and Actual Investment	(89,109)
- Change of Assumptions	9,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,876)
Pension Expense/(Income)	66,863
Contributions	(114,542)
Total Activity in FY 2025	(147,395)
Net Pension Liability as of June 30, 2025	\$474,183

Supplemental Information

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

\$114,542

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$77,697
2027	13,438
2028	(18,873)
2029	(20,830)
2030	0
Thereafter	0
Total	\$51,432

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$837,979	\$474,183	\$172,472

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1357000

Submission Unit Name: BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY

Wages: \$30,000

Proportionate Share: 0.0000042

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,139	\$13,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,940	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	199
Change of Assumptions	283	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	5,327
Total	\$2,223	\$5,526

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,696)
Total	(\$1,610)

PERF Net Pension Liability - Unaudited

BLOOMFIELD TOWNSHIP, LAGRANGE COUNTY - 1357000

Net Pension Liability as of June 30, 2024	\$18,139
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81
- Net Difference Between Projected and Actual Investment	(2,601)
- Change of Assumptions	283
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(413)
Pension Expense/(Income)	(1,610)
Contributions	0
Total Activity in FY 2025	(4,260)
Net Pension Liability as of June 30, 2025	\$13,879

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$149)
2027	(1,166)
2028	(1,379)
2029	(609)
2030	0
Thereafter	0
Total	(\$3,303)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,526	\$13,879	\$5,048

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1358000

Submission Unit Name: SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY

Wages: \$599,830

Proportionate Share:

0.0000842

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$338,200	\$278,232

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,898	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,996
Change of Assumptions	5,680	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,823	16,627
Total	\$49,401	\$20,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,906)
Total	\$33,916

PERF Net Pension Liability - Unaudited

SOUTHWESTERN CONSOLIDATED SCHOOLS OF SHELBY COUNTY - 1358000

Net Pension Liability as of June 30, 2024	\$338,200
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,237
- Net Difference Between Projected and Actual Investment	(48,775)
- Change of Assumptions	5,680
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,154
Pension Expense/(Income)	33,916
Contributions	(67,180)
Total Activity in FY 2025	(59,968)
Net Pension Liability as of June 30, 2025	\$278,232

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,180

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,289
2027	5,719
2028	(6,008)
2029	(12,222)
2030	0
Thereafter	0
Total	\$28,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$491,692	\$278,232	\$101,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1359000

Submission Unit Name: VAN BUREN TOWNSHIP, MONROE COUNTY

Wages: \$110,449

Proportionate Share:

0.0000155

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$63,286	\$51,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,161	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	736
Change of Assumptions	1,046	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	321	5,141
Total	\$8,528	\$5,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(47,878)
Total	(\$40,179)

PERF Net Pension Liability - Unaudited

VAN BUREN TOWNSHIP, MONROE COUNTY - 1359000

Net Pension Liability as of June 30, 2024	\$63,286
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	675
- Net Difference Between Projected and Actual Investment	(9,115)
- Change of Assumptions	1,046
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,357
Pension Expense/(Income)	(40,179)
Contributions	(6,852)
Total Activity in FY 2025	(12,068)
Net Pension Liability as of June 30, 2025	\$51,218

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,852

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,013
2027	570
2028	(2,682)
2029	(2,250)
2030	0
Thereafter	0
Total	\$2,651

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$90,513	\$51,218	\$18,629

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1360000

Submission Unit Name: SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION

Wages: \$807,512

Proportionate Share:

0.0001133

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$458,726	\$374,390

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,342	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,377
Change of Assumptions	7,643	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,733	17,191
Total	\$65,718	\$22,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,276
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,879)
Total	\$46,397

PERF Net Pension Liability - Unaudited

SOUTHWEST PARKE COMMUNITY SCHOOL CORPORATION - 1360000

Net Pension Liability as of June 30, 2024	\$458,726
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,328
- Net Difference Between Projected and Actual Investment	(66,114)
- Change of Assumptions	7,643
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,852
Pension Expense/(Income)	46,397
Contributions	(90,442)
Total Activity in FY 2025	(84,336)
Net Pension Liability as of June 30, 2025	\$374,390

Supplemental Information

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

\$90,442

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$57,424
2027	10,941
2028	(8,769)
2029	(16,446)
2030	0
Thereafter	0
Total	\$43,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$661,624	\$374,390	\$136,174

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1361000

Submission Unit Name: WEST WASHINGTON SCHOOL CORPORATION

Wages: \$1,807,665

Proportionate Share:

0.0002536

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,047,250	\$837,999

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,157	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,036
Change of Assumptions	17,107	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,936	14,341
Total	\$160,200	\$26,377

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$125,962
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,979
Total	\$143,941

PERF Net Pension Liability - Unaudited

WEST WASHINGTON SCHOOL CORPORATION - 1361000

Net Pension Liability as of June 30, 2024	\$1,047,250
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,827
- Net Difference Between Projected and Actual Investment	(150,695)
- Change of Assumptions	17,107
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,927)
Pension Expense/(Income)	143,941
Contributions	(193,504)
Total Activity in FY 2025	(209,251)
Net Pension Liability as of June 30, 2025	\$837,999

Supplemental Information

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

\$193,504

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$160,802
2027	35,614
2028	(25,781)
2029	(36,812)
2030	0
Thereafter	0
Total	\$133,823

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,480,916	\$837,999	\$304,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1362000
 Submission Unit Name: WEST CENTRAL SCHOOL CORPORATION

Wages: \$1,669,112 Proportionate Share: 0.0002342

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,030,320	\$773,894

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,195	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,115
Change of Assumptions	15,799	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,958	64,600
Total	\$133,952	\$75,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,326
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	953
Total	\$117,279

PERF Net Pension Liability - Unaudited

WEST CENTRAL SCHOOL CORPORATION - 1362000

Net Pension Liability as of June 30, 2024	\$1,030,320
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,600
- Net Difference Between Projected and Actual Investment	(147,533)
- Change of Assumptions	15,799
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(60,540)
Pension Expense/(Income)	117,279
Contributions	(184,031)
Total Activity in FY 2025	(256,426)
Net Pension Liability as of June 30, 2025	\$773,894

Supplemental Information

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

\$184,031

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,985
2027	13,811
2028	(34,564)
2029	(33,995)
2030	0
Thereafter	0
Total	\$58,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,367,628	\$773,894	\$281,483

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1363000
 Submission Unit Name: TOWN OF GASTON

Wages: \$139,716 Proportionate Share: 0.0000196

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$84,651	\$64,767

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,055	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	930
Change of Assumptions	1,322	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,421	5,175
Total	\$15,798	\$6,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,735
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(667)
Total	\$9,068

PERF Net Pension Liability - Unaudited

TOWN OF GASTON - 1363000

Net Pension Liability as of June 30, 2024	\$84,651
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	379
- Net Difference Between Projected and Actual Investment	(12,138)
- Change of Assumptions	1,322
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,460)
Pension Expense/(Income)	9,068
Contributions	(15,055)
Total Activity in FY 2025	(19,884)
Net Pension Liability as of June 30, 2025	\$64,767

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,055

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,629
2027	3,588
2028	(2,680)
2029	(2,844)
2030	0
Thereafter	0
Total	\$9,693

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$114,456	\$64,767	\$23,557

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1364000
 Submission Unit Name: NORTHEASTERN WAYNE SCHOOLS

Wages: \$2,592,199 Proportionate Share: 0.0003637

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,401,573	\$1,201,815

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,020	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,261
Change of Assumptions	24,535	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,285	0
Total	\$265,840	\$17,261

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,648
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,918
Total	\$244,566

PERF Net Pension Liability - Unaudited

NORTHEASTERN WAYNE SCHOOLS - 1364000

Net Pension Liability as of June 30, 2024	\$1,401,573
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24,376
- Net Difference Between Projected and Actual Investment	(202,834)
- Change of Assumptions	24,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,305)
Pension Expense/(Income)	244,566
Contributions	(289,096)
Total Activity in FY 2025	(199,758)
Net Pension Liability as of June 30, 2025	\$1,201,815

Supplemental Information

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

\$289,096

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$248,439
2027	67,821
2028	(14,889)
2029	(52,792)
2030	0
Thereafter	0
Total	\$248,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,123,853	\$1,201,815	\$437,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1365000
 Submission Unit Name: LOST RIVER CAREER COOPERATIVE

Wages: \$49,003 Proportionate Share: 0.0000069

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,604	\$22,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,188	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	327
Change of Assumptions	465	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,618	3,509
Total	\$5,271	\$3,836

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(422)
Total	\$3,005

PERF Net Pension Liability - Unaudited

LOST RIVER CAREER COOPERATIVE - 1365000

Net Pension Liability as of June 30, 2024	\$26,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	461
- Net Difference Between Projected and Actual Investment	(3,850)
- Change of Assumptions	465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,603
Pension Expense/(Income)	3,005
Contributions	(5,488)
Total Activity in FY 2025	(3,804)
Net Pension Liability as of June 30, 2025	\$22,800

Supplemental Information

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

\$5,488

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,982
2027	(261)
2028	(284)
2029	(1,002)
2030	0
Thereafter	0
Total	\$1,435

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,293	\$22,800	\$8,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1366000
 Submission Unit Name: CITY OF FRANKLIN

Wages: \$5,340,470 Proportionate Share: 0.0007494

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,013,967	\$2,476,328

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$346,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	35,566
Change of Assumptions	50,553	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,436	20,487
Total	\$415,193	\$56,053

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$372,223
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	9,998
Total	\$382,221

PERF Net Pension Liability - Unaudited

CITY OF FRANKLIN - 1366000

Net Pension Liability as of June 30, 2024	\$3,013,967
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,309
- Net Difference Between Projected and Actual Investment	(434,626)
- Change of Assumptions	50,553
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128
Pension Expense/(Income)	382,221
Contributions	(573,224)
Total Activity in FY 2025	(537,639)
Net Pension Liability as of June 30, 2025	\$2,476,328

Supplemental Information

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

\$573,224

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$438,279
2027	90,037
2028	(60,396)
2029	(108,780)
2030	0
Thereafter	0
Total	\$359,140

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,376,177	\$2,476,328	\$900,698

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1367000
 Submission Unit Name: MADISON TOWNSHIP, JEFFERSON COUNTY

Wages: \$50,069 Proportionate Share: 0.0000070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$28,620	\$23,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,234	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	332
Change of Assumptions	472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	383	673
Total	\$4,089	\$1,005

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(416)
Total	\$3,061

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP, JEFFERSON COUNTY - 1367000

Net Pension Liability as of June 30, 2024	\$28,620
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	301
- Net Difference Between Projected and Actual Investment	(4,121)
- Change of Assumptions	472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	406
Pension Expense/(Income)	3,061
Contributions	(5,608)
Total Activity in FY 2025	(5,489)
Net Pension Liability as of June 30, 2025	\$23,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,608

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,859
2027	832
2028	(591)
2029	(1,016)
2030	0
Thereafter	0
Total	\$3,084

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,877	\$23,131	\$8,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1369000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE

Wages: \$8,677,326 Proportionate Share: 0.0012176

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,689,245	\$4,023,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$562,501	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57,787
Change of Assumptions	82,137	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	223,480	0
Total	\$868,118	\$57,787

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$604,776
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	114,307
Total	\$719,083

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF MARTINSVILLE - 1369000

Net Pension Liability as of June 30, 2024	\$4,689,245
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81,911
- Net Difference Between Projected and Actual Investment	(678,659)
- Change of Assumptions	82,137
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	87,174
Pension Expense/(Income)	719,083
Contributions	(957,436)
Total Activity in FY 2025	(665,790)
Net Pension Liability as of June 30, 2025	\$4,023,455

Supplemental Information

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

\$957,436

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$816,281
2027	222,665
2028	(51,873)
2029	(176,742)
2030	0
Thereafter	0
Total	\$810,331

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,110,266	\$4,023,455	\$1,463,425

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1370000
 Submission Unit Name: CROTHERSVILLE COMMUNITY SCHOOLS

Wages: \$635,220 Proportionate Share: 0.0000891

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$370,448	\$294,423

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,162	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,229
Change of Assumptions	6,011	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,401	9,359
Total	\$65,574	\$13,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,256
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,399
Total	\$52,655

PERF Net Pension Liability - Unaudited

CROTHERSVILLE COMMUNITY SCHOOLS - 1370000

Net Pension Liability as of June 30, 2024	\$370,448
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,196
- Net Difference Between Projected and Actual Investment	(53,278)
- Change of Assumptions	6,011
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,465)
Pension Expense/(Income)	52,655
Contributions	(71,144)
Total Activity in FY 2025	(76,025)
Net Pension Liability as of June 30, 2025	\$294,423

Supplemental Information

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

\$71,144

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$57,382
2027	16,287
2028	(8,749)
2029	(12,934)
2030	0
Thereafter	0
Total	\$51,986

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$520,306	\$294,423	\$107,089

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1371000
 Submission Unit Name: TOWN OF ROME CITY

Wages: \$502,594 Proportionate Share: 0.0000705

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$259,999	\$232,961

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,569	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,346
Change of Assumptions	4,756	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,823	4,724
Total	\$57,148	\$8,070

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,017
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,572
Total	\$40,589

PERF Net Pension Liability - Unaudited

TOWN OF ROME CITY - 1371000

Net Pension Liability as of June 30, 2024	\$259,999
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,922
- Net Difference Between Projected and Actual Investment	(37,771)
- Change of Assumptions	4,756
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,757
Pension Expense/(Income)	40,589
Contributions	(56,291)
Total Activity in FY 2025	(27,038)
Net Pension Liability as of June 30, 2025	\$232,961

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,291

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$47,097
2027	12,802
2028	(587)
2029	(10,234)
2030	0
Thereafter	0
Total	\$49,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$411,690	\$232,961	\$84,733

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1372000
 Submission Unit Name: WAYNE TOWNSHIP, MARION COUNTY

Wages: \$2,546,375 Proportionate Share: 0.0003573

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,614,094	\$1,180,667

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$165,064	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,957
Change of Assumptions	24,103	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,129	938,890
Total	\$223,296	\$955,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,469
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	(345,738)
Total	(\$168,269)

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, MARION COUNTY - 1372000

Net Pension Liability as of June 30, 2024	\$2,614,094
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(102,849)
- Net Difference Between Projected and Actual Investment	(363,072)
- Change of Assumptions	24,103
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(538,146)
Pension Expense/(Income)	(168,269)
Contributions	(285,194)
Total Activity in FY 2025	(1,433,427)
Net Pension Liability as of June 30, 2025	\$1,180,667

Supplemental Information

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

\$285,194

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	(147,535)
2027	(282,179)
2028	(250,973)
2029	(51,864)
2030	0
Thereafter	0
Total	(732,551)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,086,480	\$1,180,667	\$429,436

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1373000

Submission Unit Name: FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY

Wages: \$152,054

Proportionate Share: 0.0000213

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$84,651	\$70,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,840	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,011
Change of Assumptions	1,437	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,790	3,352
Total	\$13,067	\$4,363

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,429
Total	\$12,009

PERF Net Pension Liability - Unaudited

FORTVILLE-VERNON TOWNSHIP PUBLIC LIBRARY - 1373000

Net Pension Liability as of June 30, 2024	\$84,651
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,164
- Net Difference Between Projected and Actual Investment	(12,219)
- Change of Assumptions	1,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	372
Pension Expense/(Income)	12,009
Contributions	(17,030)
Total Activity in FY 2025	(14,267)
Net Pension Liability as of June 30, 2025	\$70,384

Supplemental Information

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

\$17,030

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,910
2027	2,223
2028	(1,338)
2029	(3,091)
2030	0
Thereafter	0
Total	\$8,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,383	\$70,384	\$25,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1374000
 Submission Unit Name: TOWN OF LAPEL

Wages: \$816,710 Proportionate Share: 0.0001146

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$446,633	\$378,686

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,942	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,439
Change of Assumptions	7,731	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,189	18,675
Total	\$73,862	\$24,114

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,921
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,002)
Total	\$48,919

PERF Net Pension Liability - Unaudited

TOWN OF LAPEL - 1374000

Net Pension Liability as of June 30, 2024	\$446,633
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,168
- Net Difference Between Projected and Actual Investment	(64,575)
- Change of Assumptions	7,731
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,281
Pension Expense/(Income)	48,919
Contributions	(91,471)
Total Activity in FY 2025	(67,947)
Net Pension Liability as of June 30, 2025	\$378,686

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,471

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$60,853
2027	11,084
2028	(5,554)
2029	(16,635)
2030	0
Thereafter	0
Total	\$49,748

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$669,215	\$378,686	\$137,737

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1375000

Submission Unit Name: NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,461,673

Proportionate Share:

0.0002051

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$837,236	\$677,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,751	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,734
Change of Assumptions	13,836	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,335	24,588
Total	\$118,922	\$34,322

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,872
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,285)
Total	\$100,587

PERF Net Pension Liability - Unaudited

NORTHEAST DUBOIS COUNTY SCHOOL CORPORATION - 1375000

Net Pension Liability as of June 30, 2024	\$837,236
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,945
- Net Difference Between Projected and Actual Investment	(120,587)
- Change of Assumptions	13,836
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,425
Pension Expense/(Income)	100,587
Contributions	(163,707)
Total Activity in FY 2025	(159,501)
Net Pension Liability as of June 30, 2025	\$677,735

Supplemental Information

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

\$163,707

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$111,000
2027	20,557
2028	(17,187)
2029	(29,770)
2030	0
Thereafter	0
Total	\$84,600

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,197,697	\$677,735	\$246,508

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1376000
 Submission Unit Name: KNOX COUNTY HOUSING AUTHORITY

Wages: \$211,426 Proportionate Share: 0.0000297

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$116,495	\$98,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,721	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,410
Change of Assumptions	2,004	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,315	5,076
Total	\$19,040	\$6,486

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,752
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,817)
Total	\$12,935

PERF Net Pension Liability - Unaudited

KNOX COUNTY HOUSING AUTHORITY - 1376000

Net Pension Liability as of June 30, 2024	\$116,495
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,782
- Net Difference Between Projected and Actual Investment	(16,834)
- Change of Assumptions	2,004
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,439
Pension Expense/(Income)	12,935
Contributions	(23,680)
Total Activity in FY 2025	(18,354)
Net Pension Liability as of June 30, 2025	\$98,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,680

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,424
2027	3,029
2028	(1,588)
2029	(4,311)
2030	0
Thereafter	0
Total	\$12,554

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$173,435	\$98,141	\$35,696

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1377000
 Submission Unit Name: TOWN OF CORYDON

Wages: \$1,820,795 Proportionate Share: 0.0002555

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,086,350	\$844,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$118,035	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,126
Change of Assumptions	17,236	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,229	43,956
Total	\$144,500	\$56,082

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,649)
Total	\$122,257

PERF Net Pension Liability - Unaudited

TOWN OF CORYDON - 1377000

Net Pension Liability as of June 30, 2024	\$1,086,350
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,697
- Net Difference Between Projected and Actual Investment	(155,963)
- Change of Assumptions	17,236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44,952)
Pension Expense/(Income)	122,257
Contributions	(187,347)
Total Activity in FY 2025	(242,072)
Net Pension Liability as of June 30, 2025	\$844,278

Supplemental Information

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

\$187,347

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$136,386
2027	22,974
2028	(33,856)
2029	(37,086)
2030	0
Thereafter	0
Total	\$88,418

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,492,011	\$844,278	\$307,084

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1378000
 Submission Unit Name: TOWN OF HUNTERTOWN

Wages: \$963,116 Proportionate Share: 0.0001351

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$519,594	\$446,426

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,413	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,412
Change of Assumptions	9,114	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,584	23,410
Total	\$93,111	\$29,822

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$67,104
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,708
Total	\$69,812

PERF Net Pension Liability - Unaudited

TOWN OF HUNTERTOWN - 1378000

Net Pension Liability as of June 30, 2024	\$519,594
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,161
- Net Difference Between Projected and Actual Investment	(75,208)
- Change of Assumptions	9,114
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,048
Pension Expense/(Income)	69,812
Contributions	(107,095)
Total Activity in FY 2025	(73,168)
Net Pension Liability as of June 30, 2025	\$446,426

Supplemental Information

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

\$107,095

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$64,103
2027	24,203
2028	(5,407)
2029	(19,610)
2030	0
Thereafter	0
Total	\$63,289

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$788,926	\$446,426	\$162,376

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1379000
 Submission Unit Name: BROWNSBURG COMMUNITY SCHOOL CORPORATION

Wages: \$20,193,345 Proportionate Share: 0.0028335

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,027,162	\$9,363,058

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,309,006	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	134,477
Change of Assumptions	191,143	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	469,115	185,516
Total	\$1,969,264	\$319,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,407,386
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	263,655
Total	\$1,671,041

PERF Net Pension Liability - Unaudited

BROWNSBURG COMMUNITY SCHOOL CORPORATION - 1379000

Net Pension Liability as of June 30, 2024	\$11,027,162
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	178,856
- Net Difference Between Projected and Actual Investment	(1,594,511)
- Change of Assumptions	191,143
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,442
Pension Expense/(Income)	1,671,041
Contributions	(2,259,075)
Total Activity in FY 2025	(1,664,104)
Net Pension Liability as of June 30, 2025	\$9,363,058

Supplemental Information

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

\$2,259,075

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,796,637
2027	398,844
2028	(134,910)
2029	(411,300)
2030	0
Thereafter	0
Total	\$1,649,271

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,546,434	\$9,363,058	\$3,405,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1380000
 Submission Unit Name: CITY OF PETERSBURG

Wages: \$720,961 Proportionate Share: 0.0001012

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$378,106	\$334,407

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,752	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,803
Change of Assumptions	6,827	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,048	16,682
Total	\$75,627	\$21,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,266
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,847)
Total	\$45,419

PERF Net Pension Liability - Unaudited

CITY OF PETERSBURG - 1380000

Net Pension Liability as of June 30, 2024	\$378,106
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,001
- Net Difference Between Projected and Actual Investment	(54,866)
- Change of Assumptions	6,827
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,667
Pension Expense/(Income)	45,419
Contributions	(80,747)
Total Activity in FY 2025	(43,699)
Net Pension Liability as of June 30, 2025	\$334,407

Supplemental Information

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

\$80,747

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$57,541
2027	13,084
2028	(1,794)
2029	(14,689)
2030	0
Thereafter	0
Total	\$54,142

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$590,965	\$334,407	\$121,632

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1381000
 Submission Unit Name: WASHINGTON TOWNSHIP, MARION COUNTY

Wages: \$676,813 Proportionate Share: 0.0000950

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$387,781	\$313,919

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,888	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,509
Change of Assumptions	6,409	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	28,826
Total	\$50,297	\$33,335

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,186
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,891)
Total	\$33,295

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, MARION COUNTY - 1381000

Net Pension Liability as of June 30, 2024	\$387,781
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,145
- Net Difference Between Projected and Actual Investment	(55,852)
- Change of Assumptions	6,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,106)
Pension Expense/(Income)	33,295
Contributions	(60,753)
Total Activity in FY 2025	(73,862)
Net Pension Liability as of June 30, 2025	\$313,919

Supplemental Information

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

\$60,753

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$40,743
2027	1,735
2028	(11,726)
2029	(13,790)
2030	0
Thereafter	0
Total	\$16,962

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$554,760	\$313,919	\$114,180

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1384000
 Submission Unit Name: CITY OF MITCHELL

Wages: \$1,131,665 Proportionate Share: 0.0001588

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$719,934	\$524,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,362	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,537
Change of Assumptions	10,712	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,097	45,799
Total	\$93,171	\$53,336

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,875
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	(12,059)
Total	\$66,816

PERF Net Pension Liability - Unaudited

CITY OF MITCHELL - 1384000

Net Pension Liability as of June 30, 2024	\$719,934
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(422)
- Net Difference Between Projected and Actual Investment	(102,859)
- Change of Assumptions	10,712
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(48,477)
Pension Expense/(Income)	66,816
Contributions	(120,963)
Total Activity in FY 2025	(195,193)
Net Pension Liability as of June 30, 2025	\$524,741

Supplemental Information

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

\$120,963

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$83,827
2027	7,528
2028	(28,469)
2029	(23,051)
2030	0
Thereafter	0
Total	\$39,835

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$927,324	\$524,741	\$190,861

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1385000
 Submission Unit Name: HENRY TOWNSHIP, HENRY COUNTY

Wages: \$200,583 Proportionate Share: 0.0000281

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$112,464	\$92,854

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,981	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,334
Change of Assumptions	1,896	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,209	947
Total	\$24,086	\$2,281

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,957
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,837
Total	\$17,794

PERF Net Pension Liability - Unaudited

HENRY TOWNSHIP, HENRY COUNTY - 1385000

Net Pension Liability as of June 30, 2024	\$112,464
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,455
- Net Difference Between Projected and Actual Investment	(16,225)
- Change of Assumptions	1,896
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,065)
Pension Expense/(Income)	17,794
Contributions	(22,465)
Total Activity in FY 2025	(19,610)
Net Pension Liability as of June 30, 2025	\$92,854

Supplemental Information

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

\$22,465

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,605
2027	7,197
2028	(1,918)
2029	(4,079)
2030	0
Thereafter	0
Total	\$21,805

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$164,092	\$92,854	\$33,773

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1386000
 Submission Unit Name: CITY OF GREENFIELD

Wages: \$9,453,287 Proportionate Share: 0.0013265

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,101,211	\$4,383,306

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$612,810	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	62,955
Change of Assumptions	89,483	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186,289	15,507
Total	\$888,582	\$78,462

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$658,866
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,672
Total	\$694,538

PERF Net Pension Liability - Unaudited

CITY OF GREENFIELD - 1386000

Net Pension Liability as of June 30, 2024	\$5,101,211
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	89,998
- Net Difference Between Projected and Actual Investment	(738,373)
- Change of Assumptions	89,483
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186,567
Pension Expense/(Income)	694,538
Contributions	(1,040,118)
Total Activity in FY 2025	(717,905)
Net Pension Liability as of June 30, 2025	\$4,383,306

Supplemental Information

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

\$1,040,118

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$835,721
2027	222,778
2028	(55,831)
2029	(192,548)
2030	0
Thereafter	0
Total	\$810,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,746,195	\$4,383,306	\$1,594,311

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1387000
 Submission Unit Name: CITY OF SEYMOUR

Wages: \$5,331,199 Proportionate Share: 0.0007481

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,993,006	\$2,472,032

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$345,604	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	35,505
Change of Assumptions	50,466	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,102	77,422
Total	\$451,172	\$112,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$371,578
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,335)
Total	\$352,243

PERF Net Pension Liability - Unaudited

CITY OF SEYMOUR - 1387000

Net Pension Liability as of June 30, 2024	\$2,993,006
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	38,857
- Net Difference Between Projected and Actual Investment	(431,789)
- Change of Assumptions	50,466
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,184
Pension Expense/(Income)	352,243
Contributions	(595,935)
Total Activity in FY 2025	(520,974)
Net Pension Liability as of June 30, 2025	\$2,472,032

Supplemental Information

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

\$595,935

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$420,305
2027	77,888
2028	(51,357)
2029	(108,591)
2030	0
Thereafter	0
Total	\$338,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,368,586	\$2,472,032	\$899,136

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1387001
 Submission Unit Name: FREEMAN MUNICIPAL AIRPORT

Wages: \$250,948 Proportionate Share: 0.0000352

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$157,208	\$116,315

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,262	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,671
Change of Assumptions	2,375	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	360	16,120
Total	\$18,997	\$17,791

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,484
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	(5,358)
Total	\$12,126

PERF Net Pension Liability - Unaudited

FREEMAN MUNICIPAL AIRPORT - 1387001

Net Pension Liability as of June 30, 2024	\$157,208
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150
- Net Difference Between Projected and Actual Investment	(22,486)
- Change of Assumptions	2,375
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,693)
Pension Expense/(Income)	12,126
Contributions	(25,365)
Total Activity in FY 2025	(40,893)
Net Pension Liability as of June 30, 2025	\$116,315

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,365

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,155
2027	(622)
2028	(6,218)
2029	(5,109)
2030	0
Thereafter	0
Total	\$1,206

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$205,553	\$116,315	\$42,307

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1388000
 Submission Unit Name: HAMILTON LAKE CONSERVANCY DISTRICT

Wages: \$270,702 Proportionate Share: 0.0000380

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$142,294	\$125,568

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,555	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,803
Change of Assumptions	2,563	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,320	1,120
Total	\$29,438	\$2,923

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,874
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(414)
Total	\$18,460

PERF Net Pension Liability - Unaudited

HAMILTON LAKE CONSERVANCY DISTRICT - 1388000

Net Pension Liability as of June 30, 2024	\$142,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,972
- Net Difference Between Projected and Actual Investment	(20,643)
- Change of Assumptions	2,563
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,241
Pension Expense/(Income)	18,460
Contributions	(30,319)
Total Activity in FY 2025	(16,726)
Net Pension Liability as of June 30, 2025	\$125,568

Supplemental Information

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

\$30,319

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$24,796
2027	7,969
2028	(734)
2029	(5,516)
2030	0
Thereafter	0
Total	\$26,515

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$221,904	\$125,568	\$45,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1389000

Submission Unit Name: FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION

Wages: \$14,154,797

Proportionate Share:

0.0019862

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,363,487	\$6,563,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$917,575	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	94,264
Change of Assumptions	133,986	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,590	234,632
Total	\$1,158,151	\$328,896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$986,536
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,488
Total	\$1,024,024

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP COMMUNITY SCHOOL CORPORATION - 1389000

Net Pension Liability as of June 30, 2024	\$8,363,487
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,419
- Net Difference Between Projected and Actual Investment	(1,201,618)
- Change of Assumptions	133,986
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(241,197)
Pension Expense/(Income)	1,024,024
Contributions	(1,575,873)
Total Activity in FY 2025	(1,800,259)
Net Pension Liability as of June 30, 2025	\$6,563,228

Supplemental Information

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

\$1,575,873

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,118,426
2027	216,850
2028	(217,713)
2029	(288,308)
2030	0
Thereafter	0
Total	\$829,255

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,598,562	\$6,563,228	\$2,387,199

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1391000
 Submission Unit Name: NORTH MIAMI COMMUNITY SCHOOLS

Wages: \$540,299 Proportionate Share: 0.0000758

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$297,084	\$250,475

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,018	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,597
Change of Assumptions	5,113	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,724	0
Total	\$55,855	\$3,597

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,649
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	12,019
Total	\$49,668

PERF Net Pension Liability - Unaudited

NORTH MIAMI COMMUNITY SCHOOLS - 1391000

Net Pension Liability as of June 30, 2024	\$297,084
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,571
- Net Difference Between Projected and Actual Investment	(42,932)
- Change of Assumptions	5,113
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,515)
Pension Expense/(Income)	49,668
Contributions	(60,514)
Total Activity in FY 2025	(46,609)
Net Pension Liability as of June 30, 2025	\$250,475

Supplemental Information

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

\$60,514

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$52,893
2027	14,355
2028	(3,988)
2029	(11,002)
2030	0
Thereafter	0
Total	\$52,258

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$442,640	\$250,475	\$91,103

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1393000

Submission Unit Name: MOORESVILLE CONSOLIDATED SCHOOL CORPORATION

Wages: \$6,325,430

Proportionate Share: 0.0008876

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,639,173	\$2,932,998

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$410,049	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	42,125
Change of Assumptions	59,876	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,954	46,591
Total	\$502,879	\$88,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$440,867
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	33,499
Total	\$474,366

PERF Net Pension Liability - Unaudited

MOORESVILLE CONSOLIDATED SCHOOL CORPORATION - 1393000

Net Pension Liability as of June 30, 2024	\$3,639,173
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,078
- Net Difference Between Projected and Actual Investment	(523,964)
- Change of Assumptions	59,876
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,205)
Pension Expense/(Income)	474,366
Contributions	(698,326)
Total Activity in FY 2025	(706,175)
Net Pension Liability as of June 30, 2025	\$2,932,998

Supplemental Information

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

\$698,326

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$519,358
2027	103,603
2028	(79,958)
2029	(128,840)
2030	0
Thereafter	0
Total	\$414,163

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,183,206	\$2,932,998	\$1,066,800

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1394000
 Submission Unit Name: UNION COUNTY

Wages: \$1,777,335 Proportionate Share: 0.0002494

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$990,816	\$824,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$115,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,836
Change of Assumptions	16,824	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,166	10,136
Total	\$147,207	\$21,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$123,876
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,349)
Total	\$110,527

PERF Net Pension Liability - Unaudited

UNION COUNTY - 1394000

Net Pension Liability as of June 30, 2024	\$990,816
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,670
- Net Difference Between Projected and Actual Investment	(143,023)
- Change of Assumptions	16,824
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,236
Pension Expense/(Income)	110,527
Contributions	(196,929)
Total Activity in FY 2025	(166,695)
Net Pension Liability as of June 30, 2025	\$824,121

Supplemental Information

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

\$196,929

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$142,785
2027	34,872
2028	(16,221)
2029	(36,201)
2030	0
Thereafter	0
Total	\$125,235

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,456,390	\$824,121	\$299,752

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1395000
 Submission Unit Name: CITY OF LEBANON

Wages: \$3,639,653 Proportionate Share: 0.0005107

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,790,563	\$1,687,564

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235,931	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,238
Change of Assumptions	34,451	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	218,551	689
Total	\$488,933	\$24,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,662
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	98,791
Total	\$352,453

PERF Net Pension Liability - Unaudited

CITY OF LEBANON - 1395000

Net Pension Liability as of June 30, 2024	\$1,790,563
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52,420
- Net Difference Between Projected and Actual Investment	(261,315)
- Change of Assumptions	34,451
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	126,633
Pension Expense/(Income)	352,453
Contributions	(407,641)
Total Activity in FY 2025	(102,999)
Net Pension Liability as of June 30, 2025	\$1,687,564

Supplemental Information

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

\$407,641

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$384,480
2027	140,186
2028	13,471
2029	(74,131)
2030	0
Thereafter	0
Total	\$464,006

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,982,271	\$1,687,564	\$613,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1396000
 Submission Unit Name: DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT

Wages: \$268,627 Proportionate Share: 0.0000377

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$153,177	\$124,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,416	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,789
Change of Assumptions	2,543	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,899	2,875
Total	\$21,858	\$4,664

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,725
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	(1,565)
Total	\$17,160

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY REGIONAL WASTEWATER DISTRICT - 1396000

Net Pension Liability as of June 30, 2024	\$153,177
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,717
- Net Difference Between Projected and Actual Investment	(22,070)
- Change of Assumptions	2,543
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,136
Pension Expense/(Income)	17,160
Contributions	(30,087)
Total Activity in FY 2025	(28,601)
Net Pension Liability as of June 30, 2025	\$124,576

Supplemental Information

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

\$30,087

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,993
2027	4,699
2028	(3,025)
2029	(5,473)
2030	0
Thereafter	0
Total	\$17,194

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$220,152	\$124,576	\$45,311

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1397000
 Submission Unit Name: KNOX COMMUNITY SCHOOL CORPORATION

Wages: \$2,842,529 Proportionate Share: 0.0003989

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,579,340	\$1,318,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$184,282	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,932
Change of Assumptions	26,909	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,135	0
Total	\$268,326	\$18,932

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$198,132
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,289
Total	\$234,421

PERF Net Pension Liability - Unaudited

KNOX COMMUNITY SCHOOL CORPORATION - 1397000

Net Pension Liability as of June 30, 2024	\$1,579,340
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,419
- Net Difference Between Projected and Actual Investment	(228,042)
- Change of Assumptions	26,909
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,447
Pension Expense/(Income)	234,421
Contributions	(318,363)
Total Activity in FY 2025	(261,209)
Net Pension Liability as of June 30, 2025	\$1,318,131

Supplemental Information

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

\$318,363

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$263,882
2027	67,477
2028	(24,062)
2029	(57,903)
2030	0
Thereafter	0
Total	\$249,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,329,406	\$1,318,131	\$479,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1398000
 Submission Unit Name: TWIN RIVERS VOCATIONAL AREA

Wages: \$147,249 Proportionate Share: 0.0000207

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$88,682	\$68,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,563	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	982
Change of Assumptions	1,396	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,555	3,781
Total	\$16,514	\$4,763

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	290
Total	\$10,572

PERF Net Pension Liability - Unaudited

TWIN RIVERS VOCATIONAL AREA - 1398000

Net Pension Liability as of June 30, 2024	\$88,682
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	474
- Net Difference Between Projected and Actual Investment	(12,724)
- Change of Assumptions	1,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,507)
Pension Expense/(Income)	10,572
Contributions	(16,492)
Total Activity in FY 2025	(20,281)
Net Pension Liability as of June 30, 2025	\$68,401

Supplemental Information

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

\$16,492

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,481
2027	3,817
2028	(2,542)
2029	(3,005)
2030	0
Thereafter	0
Total	\$11,751

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$120,879	\$68,401	\$24,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1399000
 Submission Unit Name: AVON COMMUNITY SCHOOL CORPORATION

Wages: \$24,087,764 Proportionate Share: 0.0033799

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,597,721	\$11,168,590

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,561,429	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	160,409
Change of Assumptions	228,002	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,242	366,568
Total	\$1,858,673	\$526,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,678,780
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(136,037)
Total	\$1,542,743

PERF Net Pension Liability - Unaudited

AVON COMMUNITY SCHOOL CORPORATION - 1399000

Net Pension Liability as of June 30, 2024	\$13,597,721
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	167,828
- Net Difference Between Projected and Actual Investment	(1,960,794)
- Change of Assumptions	228,002
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(148,983)
Pension Expense/(Income)	1,542,743
Contributions	(2,257,927)
Total Activity in FY 2025	(2,429,131)
Net Pension Liability as of June 30, 2025	\$11,168,590

Supplemental Information

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

\$2,257,927

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,849,802
2027	327,581
2028	(355,073)
2029	(490,614)
2030	0
Thereafter	0
Total	\$1,331,696

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,737,177	\$11,168,590	\$4,062,277

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1400000
 Submission Unit Name: CLAY COUNTY

Wages: \$7,131,888 Proportionate Share: 0.0010007

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,601,685	\$3,306,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$462,298	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	47,493
Change of Assumptions	67,505	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	445,914	14,673
Total	\$975,717	\$62,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$497,043
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	160,291
Total	\$657,334

PERF Net Pension Liability - Unaudited

CLAY COUNTY - 1400000

Net Pension Liability as of June 30, 2024	\$3,601,685
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,169
- Net Difference Between Projected and Actual Investment	(524,368)
- Change of Assumptions	67,505
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,668
Pension Expense/(Income)	657,334
Contributions	(796,266)
Total Activity in FY 2025	(294,958)
Net Pension Liability as of June 30, 2025	\$3,306,727

Supplemental Information

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

\$796,266

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$764,108
2027	286,743
2028	7,958
2029	(145,258)
2030	0
Thereafter	0
Total	\$913,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,843,662	\$3,306,727	\$1,202,734

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1401000

Submission Unit Name: JOHNSON TOWNSHIP, LAGRANGE COUNTY

Wages: \$38,750

Proportionate Share:

0.0000054

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,946	\$17,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,495	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	256
Change of Assumptions	364	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,878	511
Total	\$4,737	\$767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,682
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	66
Total	\$2,748

PERF Net Pension Liability - Unaudited

JOHNSON TOWNSHIP, LAGRANGE COUNTY - 1401000

Net Pension Liability as of June 30, 2024	\$18,946
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	553
- Net Difference Between Projected and Actual Investment	(2,764)
- Change of Assumptions	364
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,337
Pension Expense/(Income)	2,748
Contributions	(4,340)
Total Activity in FY 2025	(1,102)
Net Pension Liability as of June 30, 2025	\$17,844

Supplemental Information

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

\$4,340

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,443
2027	1,163
2028	148
2029	(784)
2030	0
Thereafter	0
Total	\$3,970

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,534	\$17,844	\$6,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1402000
 Submission Unit Name: CENTER TOWNSHIP, BOONE COUNTY

Wages: \$152,743 Proportionate Share: 0.0000214

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$54,821	\$70,714

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,886	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,016
Change of Assumptions	1,444	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,735	0
Total	\$34,065	\$1,016

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,629
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,493
Total	\$20,122

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, BOONE COUNTY - 1402000

Net Pension Liability as of June 30, 2024	\$54,821
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,267
- Net Difference Between Projected and Actual Investment	(8,275)
- Change of Assumptions	1,444
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,442
Pension Expense/(Income)	20,122
Contributions	(17,107)
Total Activity in FY 2025	15,893
Net Pension Liability as of June 30, 2025	\$70,714

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,107

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,257
2027	10,464
2028	4,435
2029	(3,107)
2030	0
Thereafter	0
Total	\$33,049

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,967	\$70,714	\$25,721

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1403000
 Submission Unit Name: GRANT TOWNSHIP, NEWTON COUNTY

Wages: \$11,733 Proportionate Share: 0.0000016

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,643	\$5,287

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$739	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	76
Change of Assumptions	108	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	496	635
Total	\$1,343	\$711

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$795
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(218)
Total	\$577

PERF Net Pension Liability - Unaudited

GRANT TOWNSHIP, NEWTON COUNTY - 1403000

Net Pension Liability as of June 30, 2024	\$5,643
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	161
- Net Difference Between Projected and Actual Investment	(823)
- Change of Assumptions	108
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	497
Pension Expense/(Income)	577
Contributions	(876)
Total Activity in FY 2025	(356)
Net Pension Liability as of June 30, 2025	\$5,287

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$876

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$784
2027	145
2028	(64)
2029	(233)
2030	0
Thereafter	0
Total	\$632

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,343	\$5,287	\$1,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1404000

Submission Unit Name: FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION

Wages: \$1,955,919

Proportionate Share:

0.0002744

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$990,816	\$906,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$126,766	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,023
Change of Assumptions	18,511	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,147	45,613
Total	\$216,424	\$58,636

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$136,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,205)
Total	\$115,088

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY COMMUNITY SCHOOL CORPORATION - 1404000

Net Pension Liability as of June 30, 2024	\$990,816
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,219
- Net Difference Between Projected and Actual Investment	(144,210)
- Change of Assumptions	18,511
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,751
Pension Expense/(Income)	115,088
Contributions	(204,444)
Total Activity in FY 2025	(84,085)
Net Pension Liability as of June 30, 2025	\$906,731

Supplemental Information

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

\$204,444

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$157,278
2027	42,248
2028	(1,907)
2029	(39,831)
2030	0
Thereafter	0
Total	\$157,788

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,602,379	\$906,731	\$329,799

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1405000
 Submission Unit Name: TOWN OF FRANKTON

Wages: \$452,010 Proportionate Share: 0.0000634

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$245,487	\$209,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,009
Change of Assumptions	4,277	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,823	1,163
Total	\$44,389	\$4,172

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,490
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	3,049
Total	\$34,539

PERF Net Pension Liability - Unaudited

TOWN OF FRANKTON - 1405000

Net Pension Liability as of June 30, 2024	\$245,487
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,130
- Net Difference Between Projected and Actual Investment	(35,512)
- Change of Assumptions	4,277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,204
Pension Expense/(Income)	34,539
Contributions	(50,625)
Total Activity in FY 2025	(35,987)
Net Pension Liability as of June 30, 2025	\$209,500

Supplemental Information

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

\$50,625

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$40,476
2027	11,704
2028	(2,760)
2029	(9,203)
2030	0
Thereafter	0
Total	\$40,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$370,229	\$209,500	\$76,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1406000
 Submission Unit Name: CONCORD TOWNSHIP, ELKHART COUNTY

Wages: \$358,233 Proportionate Share: 0.0000503

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$227,751	\$166,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,237	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,387
Change of Assumptions	3,393	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,100	182,086
Total	\$31,730	\$184,473

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(99,770)
Total	(\$74,786)

PERF Net Pension Liability - Unaudited

CONCORD TOWNSHIP, ELKHART COUNTY - 1406000

Net Pension Liability as of June 30, 2024	\$227,751
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(105)
- Net Difference Between Projected and Actual Investment	(32,542)
- Change of Assumptions	3,393
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	82,623
Pension Expense/(Income)	(74,786)
Contributions	(40,122)
Total Activity in FY 2025	(61,539)
Net Pension Liability as of June 30, 2025	\$166,212

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,122

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$69,673)
2027	(67,259)
2028	(8,510)
2029	(7,301)
2030	0
Thereafter	0
Total	(\$152,743)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$293,731	\$166,212	\$60,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1408000

Submission Unit Name: NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE

Wages: \$3,696,577

Proportionate Share:

0.0005187

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,706,000	\$1,714,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$239,626	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,617
Change of Assumptions	34,991	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	52,679	382,629
Total	\$327,296	\$407,246

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$257,636
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	(128,846)
Total	\$128,790

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA SPECIAL EDUCATION COOPERATIVE - 1408000

Net Pension Liability as of June 30, 2024	\$2,706,000
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(37,706)
- Net Difference Between Projected and Actual Investment	(382,901)
- Change of Assumptions	34,991
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(330,045)
Pension Expense/(Income)	128,790
Contributions	(405,129)
Total Activity in FY 2025	(992,000)
Net Pension Liability as of June 30, 2025	\$1,714,000

Supplemental Information

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

\$405,129

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$186,312
2027	(32,692)
2028	(158,278)
2029	(75,292)
2030	0
Thereafter	0
Total	(\$79,950)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,028,987	\$1,714,000	\$623,422

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1409000
 Submission Unit Name: CITY OF MARTINSVILLE

Wages: \$1,413,388 Proportionate Share: 0.0001983

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$819,902	\$655,265

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,610	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,411
Change of Assumptions	13,377	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,759	30,957
Total	\$113,746	\$40,368

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,495
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	(95,973)
Total	\$2,522

PERF Net Pension Liability - Unaudited

CITY OF MARTINSVILLE - 1409000

Net Pension Liability as of June 30, 2024	\$819,902
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,580
- Net Difference Between Projected and Actual Investment	(117,969)
- Change of Assumptions	13,377
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,978
Pension Expense/(Income)	2,522
Contributions	(157,125)
Total Activity in FY 2025	(164,637)
Net Pension Liability as of June 30, 2025	\$655,265

Supplemental Information

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

\$157,125

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$100,426
2027	20,638
2028	(18,902)
2029	(28,784)
2030	0
Thereafter	0
Total	\$73,378

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,157,988	\$655,265	\$238,335

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1410000

Submission Unit Name: ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$39,654

Proportionate Share: 0.0000056

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$22,574	\$18,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,587	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	266
Change of Assumptions	378	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	261	2,580
Total	\$3,226	\$2,846

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,781
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,694)
Total	\$1,087

PERF Net Pension Liability - Unaudited

ORLEANS TOWN & TOWNSHIP PUBLIC LIBRARY - 1410000

Net Pension Liability as of June 30, 2024	\$22,574
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	273
- Net Difference Between Projected and Actual Investment	(3,255)
- Change of Assumptions	378
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,889
Pension Expense/(Income)	1,087
Contributions	(4,441)
Total Activity in FY 2025	(4,069)
Net Pension Liability as of June 30, 2025	\$18,505

Supplemental Information

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

\$4,441

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,721
2027	(105)
2028	(423)
2029	(813)
2030	0
Thereafter	0
Total	\$380

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$32,702	\$18,505	\$6,731

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1411000
 Submission Unit Name: OAK PARK CONSERVANCY DISTRICT

Wages: \$494,106 Proportionate Share: 0.0000693

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$262,820	\$228,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,015	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,289
Change of Assumptions	4,675	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,903	733
Total	\$50,593	\$4,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,868
Total	\$37,289

PERF Net Pension Liability - Unaudited

OAK PARK CONSERVANCY DISTRICT - 1411000

Net Pension Liability as of June 30, 2024	\$262,820
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,079
- Net Difference Between Projected and Actual Investment	(38,087)
- Change of Assumptions	4,675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,560
Pension Expense/(Income)	37,289
Contributions	(55,340)
Total Activity in FY 2025	(33,824)
Net Pension Liability as of June 30, 2025	\$228,996

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,340

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$45,196
2027	13,396
2028	(1,962)
2029	(10,059)
2030	0
Thereafter	0
Total	\$46,571

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$404,682	\$228,996	\$83,291

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1412000
 Submission Unit Name: TOWN OF CEDAR LAKE

Wages: \$2,969,605 Proportionate Share: 0.0004167

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,659,153	\$1,376,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$192,505	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,776
Change of Assumptions	28,110	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	67,820	0
Total	\$288,435	\$19,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$206,973
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,583
Total	\$264,556

PERF Net Pension Liability - Unaudited

TOWN OF CEDAR LAKE - 1412000

Net Pension Liability as of June 30, 2024	\$1,659,153
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,462
- Net Difference Between Projected and Actual Investment	(239,454)
- Change of Assumptions	28,110
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,425)
Pension Expense/(Income)	264,556
Contributions	(332,453)
Total Activity in FY 2025	(282,204)
Net Pension Liability as of June 30, 2025	\$1,376,949

Supplemental Information

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

\$332,453

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$282,531
2027	73,567
2028	(26,953)
2029	(60,486)
2030	0
Thereafter	0
Total	\$268,659

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,433,351	\$1,376,949	\$500,829

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1413000
 Submission Unit Name: BLUE RIVER CAREER PROGRAMS

Wages: \$295,627 Proportionate Share: 0.0000415

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$161,642	\$137,133

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,172	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,970
Change of Assumptions	2,800	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,263	496
Total	\$27,235	\$2,466

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,613
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	1,436
Total	\$22,049

PERF Net Pension Liability - Unaudited

BLUE RIVER CAREER PROGRAMS - 1413000

Net Pension Liability as of June 30, 2024	\$161,642
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,606
- Net Difference Between Projected and Actual Investment	(23,372)
- Change of Assumptions	2,800
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,518
Pension Expense/(Income)	22,049
Contributions	(33,110)
Total Activity in FY 2025	(24,509)
Net Pension Liability as of June 30, 2025	\$137,133

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,110

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$26,031
2027	6,760
2028	(1,998)
2029	(6,024)
2030	0
Thereafter	0
Total	\$24,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$242,342	\$137,133	\$49,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1414001

Submission Unit Name: ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY

Wages: \$221,258

Proportionate Share:

0.0000310

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$123,751	\$102,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,471
Change of Assumptions	2,091	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,229	9,281
Total	\$21,641	\$10,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,398
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	208
Total	\$15,606

PERF Net Pension Liability - Unaudited

ST JOHN TOWNSHIP TRUSTEE - LAKE COUNTY - 1414001

Net Pension Liability as of June 30, 2024	\$123,751
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,638
- Net Difference Between Projected and Actual Investment	(17,856)
- Change of Assumptions	2,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,988
Pension Expense/(Income)	15,606
Contributions	(24,781)
Total Activity in FY 2025	(21,314)
Net Pension Liability as of June 30, 2025	\$102,437

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,781

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,665
2027	778
2028	(2,054)
2029	(4,500)
2030	0
Thereafter	0
Total	\$10,889

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,027	\$102,437	\$37,259

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1415000

Submission Unit Name: SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY

Wages: \$2,363

Proportionate Share:

0.0000003

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,015	\$991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14
Change of Assumptions	20	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2	505
Total	\$161	\$519

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(208)
Total	(\$59)

PERF Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP, MONTGOMERY COUNTY - 1415000

Net Pension Liability as of June 30, 2024	\$2,015
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(68)
- Net Difference Between Projected and Actual Investment	(281)
- Change of Assumptions	20
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(460)
Pension Expense/(Income)	(59)
Contributions	(176)
Total Activity in FY 2025	(1,024)
Net Pension Liability as of June 30, 2025	\$991

Supplemental Information

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

\$176

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9
2027	(130)
2028	(193)
2029	(44)
2030	0
Thereafter	0
Total	(\$358)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,752	\$991	\$361

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1416000
 Submission Unit Name: STUCKER FORK CONSERVANCY DISTRICT

Wages: \$1,009,874 Proportionate Share: 0.0001417

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$624,400	\$468,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,462	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,725
Change of Assumptions	9,559	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,357	43,070
Total	\$82,378	\$49,795

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,382
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,012)
Total	\$50,370

PERF Net Pension Liability - Unaudited

STUCKER FORK CONSERVANCY DISTRICT - 1416000

Net Pension Liability as of June 30, 2024	\$624,400
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,469
- Net Difference Between Projected and Actual Investment	(89,398)
- Change of Assumptions	9,559
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,058)
Pension Expense/(Income)	50,370
Contributions	(113,106)
Total Activity in FY 2025	(156,164)
Net Pension Liability as of June 30, 2025	\$468,236

Supplemental Information

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

\$113,106

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$66,833
2027	6,983
2028	(20,665)
2029	(20,568)
2030	0
Thereafter	0
Total	\$32,583

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$827,468	\$468,236	\$170,308

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1420000

Submission Unit Name: FLAT ROCK-HAWCREEK SCHOOL CORPORATION

Wages: \$1,300,059

Proportionate Share:

0.0001824

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$716,709	\$602,725

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$84,264	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,657
Change of Assumptions	12,304	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,854	0
Total	\$133,422	\$8,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$90,597
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	29,060
Total	\$119,657

PERF Net Pension Liability - Unaudited

FLAT ROCK-HAWCREEK SCHOOL CORPORATION - 1420000

Net Pension Liability as of June 30, 2024	\$716,709
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,810
- Net Difference Between Projected and Actual Investment	(103,552)
- Change of Assumptions	12,304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,600)
Pension Expense/(Income)	119,657
Contributions	(145,603)
Total Activity in FY 2025	(113,984)
Net Pension Liability as of June 30, 2025	\$602,725

Supplemental Information

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

\$145,603

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$127,351
2027	33,843
2028	(9,951)
2029	(26,478)
2030	0
Thereafter	0
Total	\$124,765

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,065,138	\$602,725	\$219,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1421000

Submission Unit Name: CITY OF LINTON

Wages: \$3,486,101

Proportionate Share: 0.0004892

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,932,454	\$1,616,519

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,998	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,217
Change of Assumptions	33,001	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,307	34,635
Total	\$322,306	\$57,852

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,983
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,961
Total	\$251,944

PERF Net Pension Liability - Unaudited

CITY OF LINTON - 1421000

Net Pension Liability as of June 30, 2024	\$1,932,454
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,945
- Net Difference Between Projected and Actual Investment	(279,081)
- Change of Assumptions	33,001
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,447
Pension Expense/(Income)	251,944
Contributions	(390,191)
Total Activity in FY 2025	(315,935)
Net Pension Liability as of June 30, 2025	\$1,616,519

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$390,191

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$302,296
2027	61,894
2028	(28,726)
2029	(71,010)
2030	0
Thereafter	0
Total	\$264,454

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,856,720	\$1,616,519	\$587,966

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1422000

Submission Unit Name: PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT

Wages: \$3,034,302

Proportionate Share: 0.0004258

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,768,796	\$1,407,020

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$196,709	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	20,208
Change of Assumptions	28,724	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,167	51,593
Total	\$238,600	\$71,801

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$211,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,182)
Total	\$194,311

PERF Net Pension Liability - Unaudited

PATOKA LAKE REGIONAL WATER AND SEWER DISTRICT - 1422000

Net Pension Liability as of June 30, 2024	\$1,768,796
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,429
- Net Difference Between Projected and Actual Investment	(254,403)
- Change of Assumptions	28,724
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,274)
Pension Expense/(Income)	194,311
Contributions	(329,563)
Total Activity in FY 2025	(361,776)
Net Pension Liability as of June 30, 2025	\$1,407,020

Supplemental Information

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

\$329,563

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$231,870
2027	40,855
2028	(44,119)
2029	(61,807)
2030	0
Thereafter	0
Total	\$166,799

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,486,491	\$1,407,020	\$511,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1423000
 Submission Unit Name: SUGAR CREEK TOWNSHIP, VIGO COUNTY

Wages: \$122,652 Proportionate Share: 0.0000172

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$71,752	\$56,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,946	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	816
Change of Assumptions	1,160	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	864	2,654
Total	\$9,970	\$3,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,231)
Total	\$7,312

PERF Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP, VIGO COUNTY - 1423000

Net Pension Liability as of June 30, 2024	\$71,752
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	592
- Net Difference Between Projected and Actual Investment	(10,316)
- Change of Assumptions	1,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73
Pension Expense/(Income)	7,312
Contributions	(13,737)
Total Activity in FY 2025	(14,916)
Net Pension Liability as of June 30, 2025	\$56,836

Supplemental Information

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

\$13,737

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,081
2027	1,648
2028	(1,732)
2029	(2,497)
2030	0
Thereafter	0
Total	\$6,500

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,441	\$56,836	\$20,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1424000
 Submission Unit Name: DECATUR TOWNSHIP, MARION COUNTY

Wages: \$2,050,689 Proportionate Share: 0.0002877

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,014,196	\$950,680

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,910	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,654
Change of Assumptions	19,408	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	101,591	1,111
Total	\$253,909	\$14,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,899
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	69,676
Total	\$212,575

PERF Net Pension Liability - Unaudited

DECATUR TOWNSHIP, MARION COUNTY - 1424000

Net Pension Liability as of June 30, 2024	\$1,014,196
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,967
- Net Difference Between Projected and Actual Investment	(147,937)
- Change of Assumptions	19,408
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,941
Pension Expense/(Income)	212,575
Contributions	(223,470)
Total Activity in FY 2025	(63,516)
Net Pension Liability as of June 30, 2025	\$950,680

Supplemental Information

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

\$223,470

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$205,867
2027	70,042
2028	4,996
2029	(41,761)
2030	0
Thereafter	0
Total	\$239,144

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,680,046	\$950,680	\$345,785

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1425000
 Submission Unit Name: WASHINGTON TOWNSHIP, GRANT COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, GRANT COUNTY - 1425000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1426000
 Submission Unit Name: TOWN OF HEBRON

Wages: \$881,681 Proportionate Share: 0.0001237

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$499,036	\$408,756

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,146	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,871
Change of Assumptions	8,345	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,918	231
Total	\$78,409	\$6,102

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,113
Total	\$72,554

PERF Net Pension Liability - Unaudited

TOWN OF HEBRON - 1426000

Net Pension Liability as of June 30, 2024	\$499,036
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,001
- Net Difference Between Projected and Actual Investment	(71,945)
- Change of Assumptions	8,345
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,487)
Pension Expense/(Income)	72,554
Contributions	(98,748)
Total Activity in FY 2025	(90,280)
Net Pension Liability as of June 30, 2025	\$408,756

Supplemental Information

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

\$98,748

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,801
2027	18,694
2028	(9,232)
2029	(17,956)
2030	0
Thereafter	0
Total	\$72,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$722,355	\$408,756	\$148,674

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1427000
 Submission Unit Name: BOURBON PUBLIC LIBRARY

Wages: \$49,940 Proportionate Share: 0.0000070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$25,798	\$23,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,234	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	332
Change of Assumptions	472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,635	1,080
Total	\$5,341	\$1,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(145)
Total	\$3,332

PERF Net Pension Liability - Unaudited

BOURBON PUBLIC LIBRARY - 1427000

Net Pension Liability as of June 30, 2024	\$25,798
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	590
- Net Difference Between Projected and Actual Investment	(3,748)
- Change of Assumptions	472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,280
Pension Expense/(Income)	3,332
Contributions	(5,593)
Total Activity in FY 2025	(2,667)
Net Pension Liability as of June 30, 2025	\$23,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,593

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,001
2027	999
2028	(55)
2029	(1,016)
2030	0
Thereafter	0
Total	\$3,929

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,877	\$23,131	\$8,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: CONVERSE-JACKSON TOWNSHIP LIBRARY

Proportionate Share:	0.0000068

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$30,635	\$22,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,141	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	323
Change of Assumptions	459	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,109	1,851
Total	\$4,709	\$2,174

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174
Total	\$3,552

PERF Net Pension Liability - Unaudited

CONVERSE-JACKSON TOWNSHIP LIBRARY - 1428000

Net Pension Liability as of June 30, 2024	\$30,635
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1
- Net Difference Between Projected and Actual Investment	(4,379)
- Change of Assumptions	459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,337)
Pension Expense/(Income)	3,552
Contributions	(5,461)
Total Activity in FY 2025	(8,165)
Net Pension Liability as of June 30, 2025	\$22,470

Supplemental Information

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

\$5,461

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,990
2027	645
2028	(1,112)
2029	(988)
2030	0
Thereafter	0
Total	\$2,535

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,709	\$22,470	\$8,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1429000
 Submission Unit Name: TOWN OF OSGOOD

Wages: \$714,527 Proportionate Share: 0.0001003

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$384,153	\$331,433

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,336	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,760
Change of Assumptions	6,766	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,460	0
Total	\$73,562	\$4,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,819
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,602
Total	\$56,421

PERF Net Pension Liability - Unaudited

TOWN OF OSGOOD - 1429000

Net Pension Liability as of June 30, 2024	\$384,153
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,965
- Net Difference Between Projected and Actual Investment	(55,623)
- Change of Assumptions	6,766
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,778
Pension Expense/(Income)	56,421
Contributions	(80,027)
Total Activity in FY 2025	(52,720)
Net Pension Liability as of June 30, 2025	\$331,433

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$80,027

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$67,529
2027	19,408
2028	(3,576)
2029	(14,559)
2030	0
Thereafter	0
Total	\$68,802

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$585,709	\$331,433	\$120,550

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1431000
 Submission Unit Name: TOWN OF NEWBURGH

Wages: \$2,937,607 Proportionate Share: 0.0004122

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,606,751	\$1,362,080

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$190,426	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,563
Change of Assumptions	27,806	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,979	15,846
Total	\$276,211	\$35,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$204,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,641
Total	\$228,379

PERF Net Pension Liability - Unaudited

TOWN OF NEWBURGH - 1431000

Net Pension Liability as of June 30, 2024	\$1,606,751
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,754
- Net Difference Between Projected and Actual Investment	(232,302)
- Change of Assumptions	27,806
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,466
Pension Expense/(Income)	228,379
Contributions	(328,774)
Total Activity in FY 2025	(244,671)
Net Pension Liability as of June 30, 2025	\$1,362,080

Supplemental Information

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

\$328,774

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$258,615
2027	62,108
2028	(20,087)
2029	(59,834)
2030	0
Thereafter	0
Total	\$240,802

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,407,073	\$1,362,080	\$495,420

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1432000
 Submission Unit Name: RISING SUN MUNICIPAL UTILITIES

Wages: \$861,418 Proportionate Share: 0.0001209

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$499,036	\$399,504

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,853	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,738
Change of Assumptions	8,156	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,065	9,361
Total	\$70,074	\$15,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,050
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,561)
Total	\$52,489

PERF Net Pension Liability - Unaudited

RISING SUN MUNICIPAL UTILITIES - 1432000

Net Pension Liability as of June 30, 2024	\$499,036
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,708
- Net Difference Between Projected and Actual Investment	(71,812)
- Change of Assumptions	8,156
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,406
Pension Expense/(Income)	52,489
Contributions	(96,479)
Total Activity in FY 2025	(99,532)
Net Pension Liability as of June 30, 2025	\$399,504

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$96,479

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$69,221
2027	14,493
2028	(11,190)
2029	(17,549)
2030	0
Thereafter	0
Total	\$54,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$706,005	\$399,504	\$145,309

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1433000
 Submission Unit Name: TOWN OF DANVILLE

Wages: \$3,747,406 Proportionate Share: 0.0005258

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,876,423	\$1,737,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$242,906	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,954
Change of Assumptions	35,470	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	226,685	0
Total	\$505,061	\$24,954

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$261,162
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	112,961
Total	\$374,123

PERF Net Pension Liability - Unaudited

TOWN OF DANVILLE - 1433000

Net Pension Liability as of June 30, 2024	\$1,876,423
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	50,595
- Net Difference Between Projected and Actual Investment	(273,399)
- Change of Assumptions	35,470
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,134
Pension Expense/(Income)	374,123
Contributions	(416,885)
Total Activity in FY 2025	(138,962)
Net Pension Liability as of June 30, 2025	\$1,737,461

Supplemental Information

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

\$416,885

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$409,495
2027	140,064
2028	6,872
2029	(76,324)
2030	0
Thereafter	0
Total	\$480,107

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,070,448	\$1,737,461	\$631,955

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1434000
 Submission Unit Name: TOWN OF CHESTERTON

Wages: \$3,892,115 Proportionate Share: 0.0005461

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,290,406	\$1,804,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$252,285	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	25,918
Change of Assumptions	36,839	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,342	54,402
Total	\$317,466	\$80,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$271,245
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	19,206
Total	\$290,451

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERTON - 1434000

Net Pension Liability as of June 30, 2024	\$2,290,406
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,546
- Net Difference Between Projected and Actual Investment	(329,176)
- Change of Assumptions	36,839
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,969)
Pension Expense/(Income)	290,451
Contributions	(428,556)
Total Activity in FY 2025	(485,865)
Net Pension Liability as of June 30, 2025	\$1,804,541

Supplemental Information

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

\$428,556

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$318,689
2027	57,024
2028	(59,298)
2029	(79,269)
2030	0
Thereafter	0
Total	\$237,146

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,188,992	\$1,804,541	\$656,354

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1435000

Submission Unit Name: RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION

Wages: \$3,565,027

Proportionate Share: 0.0005002

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,988,082	\$1,652,868

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231,080	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,739
Change of Assumptions	33,743	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,429	0
Total	\$331,252	\$23,739

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248,447
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	46,135
Total	\$294,582

PERF Net Pension Liability - Unaudited

RICHLAND-BEAN BLOSSOM SCHOOL CORPORATION - 1435000

Net Pension Liability as of June 30, 2024	\$1,988,082
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,326
- Net Difference Between Projected and Actual Investment	(286,968)
- Change of Assumptions	33,743
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,449)
Pension Expense/(Income)	294,582
Contributions	(387,448)
Total Activity in FY 2025	(335,214)
Net Pension Liability as of June 30, 2025	\$1,652,868

Supplemental Information

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

\$387,448

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$327,805
2027	86,896
2028	(34,582)
2029	(72,606)
2030	0
Thereafter	0
Total	\$307,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,920,955	\$1,652,868	\$601,187

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1436000
 Submission Unit Name: TOWN OF PAOLI

Wages: \$1,622,269 Proportionate Share: 0.0002276

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$994,041	\$752,085

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$105,146	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,802
Change of Assumptions	15,353	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,946	49,608
Total	\$138,445	\$60,410

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$113,048
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,456)
Total	\$92,592

PERF Net Pension Liability - Unaudited

TOWN OF PAOLI - 1436000

Net Pension Liability as of June 30, 2024	\$994,041
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,269
- Net Difference Between Projected and Actual Investment	(142,416)
- Change of Assumptions	15,353
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,299)
Pension Expense/(Income)	92,592
Contributions	(181,455)
Total Activity in FY 2025	(241,956)
Net Pension Liability as of June 30, 2025	\$752,085

Supplemental Information

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

\$181,455

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$128,091
2027	14,532
2028	(31,550)
2029	(33,038)
2030	0
Thereafter	0
Total	\$78,035

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,329,087	\$752,085	\$273,551

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1438000
 Submission Unit Name: MIDDLEBURY COMMUNITY LIBRARY

Wages: \$572,010 Proportionate Share: 0.0000803

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$347,068	\$265,344

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,097	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,811
Change of Assumptions	5,417	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,120	15,612
Total	\$70,634	\$19,423

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,885
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(42,642)
Total	(\$2,757)

PERF Net Pension Liability - Unaudited

MIDDLEBURY COMMUNITY LIBRARY - 1438000

Net Pension Liability as of June 30, 2024	\$347,068
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,527
- Net Difference Between Projected and Actual Investment	(49,764)
- Change of Assumptions	5,417
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,918
Pension Expense/(Income)	(2,757)
Contributions	(64,065)
Total Activity in FY 2025	(81,724)
Net Pension Liability as of June 30, 2025	\$265,344

Supplemental Information

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

\$64,065

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,335
2027	16,956
2028	(10,425)
2029	(11,655)
2030	0
Thereafter	0
Total	\$51,211

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$468,918	\$265,344	\$96,512

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1439000
 Submission Unit Name: TOWN OF LAFONTAINE

Wages: \$184,448 Proportionate Share: 0.0000259

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$58,852	\$85,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,965	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,229
Change of Assumptions	1,747	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,100	2,497
Total	\$42,812	\$3,726

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,666
Total	\$18,530

PERF Net Pension Liability - Unaudited

TOWN OF LAFONTAINE - 1439000

Net Pension Liability as of June 30, 2024	\$58,852
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,933
- Net Difference Between Projected and Actual Investment	(9,021)
- Change of Assumptions	1,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,201
Pension Expense/(Income)	18,530
Contributions	(20,658)
Total Activity in FY 2025	26,732
Net Pension Liability as of June 30, 2025	\$85,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,658

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$22,951
2027	13,104
2028	6,791
2029	(3,760)
2030	0
Thereafter	0
Total	\$39,086

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$151,245	\$85,584	\$31,129

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1441000
 Submission Unit Name: WES-DEL COMMUNITY SCHOOLS

Wages: \$1,454,208 Proportionate Share: 0.0002041

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$966,227	\$674,431

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,687
Change of Assumptions	13,768	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,382	85,516
Total	\$124,439	\$95,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,375
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,745)
Total	\$79,630

PERF Net Pension Liability - Unaudited

WES-DEL COMMUNITY SCHOOLS - 1441000

Net Pension Liability as of June 30, 2024	\$966,227
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,738)
- Net Difference Between Projected and Actual Investment	(137,619)
- Change of Assumptions	13,768
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(79,972)
Pension Expense/(Income)	79,630
Contributions	(162,865)
Total Activity in FY 2025	(291,796)
Net Pension Liability as of June 30, 2025	\$674,431

Supplemental Information

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

\$162,865

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$101,043
2027	388
2028	(42,568)
2029	(29,627)
2030	0
Thereafter	0
Total	\$29,236

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,191,857	\$674,431	\$245,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1443000
 Submission Unit Name: BEN DAVIS CONSERVANCY DISTRICT

Wages: \$358,215 Proportionate Share: 0.0000503

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$195,100	\$166,212

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,237	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,387
Change of Assumptions	3,393	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,850	2,401
Total	\$33,480	\$4,788

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,984
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,232
Total	\$28,216

PERF Net Pension Liability - Unaudited

BEN DAVIS CONSERVANCY DISTRICT - 1443000

Net Pension Liability as of June 30, 2024	\$195,100
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,242
- Net Difference Between Projected and Actual Investment	(28,219)
- Change of Assumptions	3,393
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,600
Pension Expense/(Income)	28,216
Contributions	(40,120)
Total Activity in FY 2025	(28,888)
Net Pension Liability as of June 30, 2025	\$166,212

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,120

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$30,338
2027	7,920
2028	(2,265)
2029	(7,301)
2030	0
Thereafter	0
Total	\$28,692

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$293,731	\$166,212	\$60,455

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1444000
 Submission Unit Name: ALEXANDRIAN PUBLIC LIBRARY

Wages: \$755,867 Proportionate Share: 0.0001061

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$431,718	\$350,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,035
Change of Assumptions	7,157	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	15,429
Total	\$56,173	\$20,464

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,699
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,014)
Total	\$42,685

PERF Net Pension Liability - Unaudited

ALEXANDRIAN PUBLIC LIBRARY - 1444000

Net Pension Liability as of June 30, 2024	\$431,718
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,770
- Net Difference Between Projected and Actual Investment	(62,196)
- Change of Assumptions	7,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,486
Pension Expense/(Income)	42,685
Contributions	(75,022)
Total Activity in FY 2025	(81,120)
Net Pension Liability as of June 30, 2025	\$350,598

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$75,022

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$53,375
2027	8,776
2028	(11,041)
2029	(15,401)
2030	0
Thereafter	0
Total	\$35,709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$619,579	\$350,598	\$127,521

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1445000
 Submission Unit Name: CANNELTON CITY SCHOOLS

Wages: \$165,485 Proportionate Share: 0.0000232

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$96,341	\$76,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,718	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,101
Change of Assumptions	1,565	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,178	2,422
Total	\$13,461	\$3,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,523
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,978)
Total	\$9,545

PERF Net Pension Liability - Unaudited

CANNELTON CITY SCHOOLS - 1445000

Net Pension Liability as of June 30, 2024	\$96,341
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	844
- Net Difference Between Projected and Actual Investment	(13,857)
- Change of Assumptions	1,565
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	758
Pension Expense/(Income)	9,545
Contributions	(18,534)
Total Activity in FY 2025	(19,679)
Net Pension Liability as of June 30, 2025	\$76,662

Supplemental Information

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

\$18,534

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,852
2027	2,707
2028	(2,253)
2029	(3,368)
2030	0
Thereafter	0
Total	\$9,938

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$135,478	\$76,662	\$27,884

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1446000
 Submission Unit Name: TOWN OF WANATAH

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF WANATAH - 1446000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1447000
 Submission Unit Name: SWAYZEE PUBLIC LIBRARY

Wages: \$25,115 Proportionate Share: 0.0000035

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$16,930	\$11,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	166
Change of Assumptions	236	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	305	1,791
Total	\$2,158	\$1,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(716)
Total	\$1,022

PERF Net Pension Liability - Unaudited

SWAYZEE PUBLIC LIBRARY - 1447000

Net Pension Liability as of June 30, 2024	\$16,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(118)
- Net Difference Between Projected and Actual Investment	(2,408)
- Change of Assumptions	236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,284)
Pension Expense/(Income)	1,022
Contributions	(2,813)
Total Activity in FY 2025	(5,365)
Net Pension Liability as of June 30, 2025	\$11,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,813

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,498
2027	5
2028	(794)
2029	(508)
2030	0
Thereafter	0
Total	\$201

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,439	\$11,565	\$4,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1448000
 Submission Unit Name: CITY OF BATESVILLE

Wages: \$2,893,382 Proportionate Share: 0.0004060

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,515,650	\$1,341,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$187,562	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,269
Change of Assumptions	27,388	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	88,529	18,875
Total	\$303,479	\$38,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$201,658
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,523
Total	\$211,181

PERF Net Pension Liability - Unaudited

CITY OF BATESVILLE - 1448000

Net Pension Liability as of June 30, 2024	\$1,515,650
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,226
- Net Difference Between Projected and Actual Investment	(219,946)
- Change of Assumptions	27,388
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,397
Pension Expense/(Income)	211,181
Contributions	(323,304)
Total Activity in FY 2025	(174,058)
Net Pension Liability as of June 30, 2025	\$1,341,592

Supplemental Information

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

\$323,304

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$256,708
2027	74,673
2028	(7,113)
2029	(58,933)
2030	0
Thereafter	0
Total	\$265,335

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,370,867	\$1,341,592	\$487,968

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1449000

Submission Unit Name: MOORESVILLE PUBLIC LIBRARY

Wages: \$244,452

Proportionate Share: 0.0000343

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$144,309	\$113,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,846	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,628
Change of Assumptions	2,314	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,195	3,469
Total	\$21,355	\$5,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,538
Total	\$18,575

PERF Net Pension Liability - Unaudited

MOORESVILLE PUBLIC LIBRARY - 1449000

Net Pension Liability as of June 30, 2024	\$144,309
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,056
- Net Difference Between Projected and Actual Investment	(20,735)
- Change of Assumptions	2,314
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,799)
Pension Expense/(Income)	18,575
Contributions	(27,379)
Total Activity in FY 2025	(30,968)
Net Pension Liability as of June 30, 2025	\$113,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$27,379

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,982
2027	3,950
2028	(3,695)
2029	(4,979)
2030	0
Thereafter	0
Total	\$16,258

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$200,297	\$113,341	\$41,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1451000
 Submission Unit Name: CLINTON PUBLIC LIBRARY

Wages: \$121,537 Proportionate Share: 0.0000171

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$74,573	\$56,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	812
Change of Assumptions	1,154	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,707	6,294
Total	\$10,761	\$7,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31)
Total	\$8,462

PERF Net Pension Liability - Unaudited

CLINTON PUBLIC LIBRARY - 1451000

Net Pension Liability as of June 30, 2024	\$74,573
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	257
- Net Difference Between Projected and Actual Investment	(10,686)
- Change of Assumptions	1,154
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,643)
Pension Expense/(Income)	8,462
Contributions	(13,612)
Total Activity in FY 2025	(18,068)
Net Pension Liability as of June 30, 2025	\$56,505

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,612

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,424
2027	69
2028	(2,356)
2029	(2,482)
2030	0
Thereafter	0
Total	\$3,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,857	\$56,505	\$20,552

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1452000
 Submission Unit Name: TOWN OF EATON

Wages: \$485,749 Proportionate Share: 0.0000682

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$310,789	\$225,361

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,507	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,237
Change of Assumptions	4,601	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,863	25,907
Total	\$40,971	\$29,144

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,875
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	(2,796)
Total	\$31,079

PERF Net Pension Liability - Unaudited

TOWN OF EATON - 1452000

Net Pension Liability as of June 30, 2024	\$310,789
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(345)
- Net Difference Between Projected and Actual Investment	(44,387)
- Change of Assumptions	4,601
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,972)
Pension Expense/(Income)	31,079
Contributions	(54,404)
Total Activity in FY 2025	(85,428)
Net Pension Liability as of June 30, 2025	\$225,361

Supplemental Information

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

\$54,404

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$33,001
2027	644
2028	(11,919)
2029	(9,899)
2030	0
Thereafter	0
Total	\$11,827

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,259	\$225,361	\$81,969

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1453000
 Submission Unit Name: ADAMS TOWNSHIP, ALLEN COUNTY

Wages: \$115,211 Proportionate Share: 0.0000162

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$65,705	\$53,532

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,484	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	769
Change of Assumptions	1,093	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	535	2,766
Total	\$9,112	\$3,535

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,046
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	(4,066)
Total	\$3,980

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP, ALLEN COUNTY - 1453000

Net Pension Liability as of June 30, 2024	\$65,705
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	750
- Net Difference Between Projected and Actual Investment	(9,469)
- Change of Assumptions	1,093
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,377
Pension Expense/(Income)	3,980
Contributions	(12,904)
Total Activity in FY 2025	(12,173)
Net Pension Liability as of June 30, 2025	\$53,532

Supplemental Information

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

\$12,904

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,225
2027	1,987
2028	(1,284)
2029	(2,351)
2030	0
Thereafter	0
Total	\$5,577

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$94,601	\$53,532	\$19,471

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: HUNTINGBURG HOUSING AUTHORITY

Proportionate Share:

0.0000069

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$64,496	\$22,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,188	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	327
Change of Assumptions	465	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,397	26,530
Total	\$25,050	\$26,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,598)
Total	\$829

PERF Net Pension Liability - Unaudited

HUNTINGBURG HOUSING AUTHORITY - 1454000

Net Pension Liability as of June 30, 2024	\$64,496
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,422)
- Net Difference Between Projected and Actual Investment	(8,866)
- Change of Assumptions	465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,167)
Pension Expense/(Income)	829
Contributions	(5,535)
Total Activity in FY 2025	(41,696)
Net Pension Liability as of June 30, 2025	\$22,800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,535

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,000
2027	2,715
2028	(7,520)
2029	(1,002)
2030	0
Thereafter	0
Total	(\$1,807)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,293	\$22,800	\$8,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1455000

Submission Unit Name: NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT

Wages: \$1,333,991

Proportionate Share: 0.0001872

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$663,097	\$618,586

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$86,482	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,884
Change of Assumptions	12,628	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,593	31,552
Total	\$159,703	\$40,436

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,303)
Total	\$88,678

PERF Net Pension Liability - Unaudited

NORTHERN INDIANA COMMUTER TRANSPORTATION DISTRICT - 1455000

Net Pension Liability as of June 30, 2024	\$663,097
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,523
- Net Difference Between Projected and Actual Investment	(96,680)
- Change of Assumptions	12,628
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	81,747
Pension Expense/(Income)	88,678
Contributions	(149,407)
Total Activity in FY 2025	(44,511)
Net Pension Liability as of June 30, 2025	\$618,586

Supplemental Information

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

\$149,407

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$108,620
2027	34,178
2028	3,642
2029	(27,173)
2030	0
Thereafter	0
Total	\$119,267

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,093,168	\$618,586	\$224,994

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1457000
 Submission Unit Name: TOWN OF CHESTERFIELD

Wages: \$744,746 Proportionate Share: 0.0001045

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$393,827	\$345,311

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,276	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,960
Change of Assumptions	7,049	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,008	24,901
Total	\$76,333	\$29,861

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,905
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,082)
Total	\$44,823

PERF Net Pension Liability - Unaudited

TOWN OF CHESTERFIELD - 1457000

Net Pension Liability as of June 30, 2024	\$393,827
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,914
- Net Difference Between Projected and Actual Investment	(57,104)
- Change of Assumptions	7,049
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,213
Pension Expense/(Income)	44,823
Contributions	(83,411)
Total Activity in FY 2025	(48,516)
Net Pension Liability as of June 30, 2025	\$345,311

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,411

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$54,454
2027	9,681
2028	(2,493)
2029	(15,170)
2030	0
Thereafter	0
Total	\$46,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$610,236	\$345,311	\$125,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1458000
 Submission Unit Name: CITY OF AURORA

Wages: \$301,623 Proportionate Share: 0.0000423

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$174,945	\$139,777

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,542	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,008
Change of Assumptions	2,853	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,037	2,544
Total	\$34,432	\$4,552

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,890
Total	\$34,900

PERF Net Pension Liability - Unaudited

CITY OF AURORA - 1458000

Net Pension Liability as of June 30, 2024	\$174,945
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,612
- Net Difference Between Projected and Actual Investment	(25,171)
- Change of Assumptions	2,853
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,580)
Pension Expense/(Income)	34,900
Contributions	(33,782)
Total Activity in FY 2025	(35,168)
Net Pension Liability as of June 30, 2025	\$139,777

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,782

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$30,935
2027	9,061
2028	(3,976)
2029	(6,140)
2030	0
Thereafter	0
Total	\$29,880

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$247,014	\$139,777	\$50,840

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1459000
 Submission Unit Name: TELL CITY-PERRY COUNTY PUBLIC LIBRARY

Wages: \$372,803 Proportionate Share: 0.0000523

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$207,596	\$172,821

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,161	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,482
Change of Assumptions	3,528	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,893	3,742
Total	\$32,582	\$6,224

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,977
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37)
Total	\$25,940

PERF Net Pension Liability - Unaudited

TELL CITY-PERRY COUNTY PUBLIC LIBRARY - 1459000

Net Pension Liability as of June 30, 2024	\$207,596
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,885
- Net Difference Between Projected and Actual Investment	(29,968)
- Change of Assumptions	3,528
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(937)
Pension Expense/(Income)	25,940
Contributions	(36,223)
Total Activity in FY 2025	(34,775)
Net Pension Liability as of June 30, 2025	\$172,821

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,223

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$32,652
2027	5,934
2028	(4,636)
2029	(7,592)
2030	0
Thereafter	0
Total	\$26,358

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$305,410	\$172,821	\$62,859

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1460000
 Submission Unit Name: BELL MEMORIAL PUBLIC LIBRARY

Wages: \$69,659 Proportionate Share: 0.0000098

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$37,085	\$32,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,527	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	465
Change of Assumptions	661	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,837	172
Total	\$7,025	\$637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,766)
Total	\$3,102

PERF Net Pension Liability - Unaudited

BELL MEMORIAL PUBLIC LIBRARY - 1460000

Net Pension Liability as of June 30, 2024	\$37,085
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	726
- Net Difference Between Projected and Actual Investment	(5,375)
- Change of Assumptions	661
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,986
Pension Expense/(Income)	3,102
Contributions	(7,802)
Total Activity in FY 2025	(4,702)
Net Pension Liability as of June 30, 2025	\$32,383

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,802

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,237
2027	1,841
2028	(267)
2029	(1,423)
2030	0
Thereafter	0
Total	\$6,388

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,228	\$32,383	\$11,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1461000
 Submission Unit Name: TOWN OF ELLETTSVILLE

Wages: \$3,474,321 Proportionate Share: 0.0004875

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,781,695	\$1,610,902

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$225,213	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,137
Change of Assumptions	32,886	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	142,636	17,988
Total	\$400,735	\$41,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$242,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,558
Total	\$276,697

PERF Net Pension Liability - Unaudited

TOWN OF ELLETTSVILLE - 1461000

Net Pension Liability as of June 30, 2024	\$1,781,695
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	42,611
- Net Difference Between Projected and Actual Investment	(259,040)
- Change of Assumptions	32,886
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	117,234
Pension Expense/(Income)	276,697
Contributions	(381,181)
Total Activity in FY 2025	(170,793)
Net Pension Liability as of June 30, 2025	\$1,610,902

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$381,181

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$322,529
2027	110,833
2028	(2,988)
2029	(70,764)
2030	0
Thereafter	0
Total	\$359,610

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,846,792	\$1,610,902	\$585,923

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1462000
 Submission Unit Name: TOWN OF VAN BUREN

Wages: \$308,667 Proportionate Share: 0.0000433

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$154,790	\$143,081

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,004	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,055
Change of Assumptions	2,921	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,477	0
Total	\$44,402	\$2,055

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,100
Total	\$30,607

PERF Net Pension Liability - Unaudited

TOWN OF VAN BUREN - 1462000

Net Pension Liability as of June 30, 2024	\$154,790
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,140
- Net Difference Between Projected and Actual Investment	(22,550)
- Change of Assumptions	2,921
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,744
Pension Expense/(Income)	30,607
Contributions	(34,571)
Total Activity in FY 2025	(11,709)
Net Pension Liability as of June 30, 2025	\$143,081

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,571

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$35,016
2027	13,041
2028	575
2029	(6,285)
2030	0
Thereafter	0
Total	\$42,347

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$252,854	\$143,081	\$52,042

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1463000
 Submission Unit Name: MUNCIE INDIANA TRANSIT SYSTEM

Wages: \$3,281,522 Proportionate Share: 0.0004605

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,967,121	\$1,521,683

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$212,740	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	21,855
Change of Assumptions	31,065	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,690	130,658
Total	\$249,495	\$152,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$228,728
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,803)
Total	\$135,925

PERF Net Pension Liability - Unaudited

MUNCIE INDIANA TRANSIT SYSTEM - 1463000

Net Pension Liability as of June 30, 2024	\$1,967,121
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,134
- Net Difference Between Projected and Actual Investment	(282,308)
- Change of Assumptions	31,065
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,046
Pension Expense/(Income)	135,925
Contributions	(346,300)
Total Activity in FY 2025	(445,438)
Net Pension Liability as of June 30, 2025	\$1,521,683

Supplemental Information

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

\$346,300

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$212,357
2027	12,075
2028	(60,607)
2029	(66,843)
2030	0
Thereafter	0
Total	\$96,982

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,689,124	\$1,521,683	\$553,472

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1464000

Submission Unit Name: OWEN COUNTY

Wages: \$6,260,225

Proportionate Share: 0.0008784

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,373,531	\$2,902,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$405,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,689
Change of Assumptions	59,255	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,906	15,964
Total	\$642,960	\$57,653

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$436,297
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	25,966
Total	\$462,263

PERF Net Pension Liability - Unaudited

OWEN COUNTY - 1464000

Net Pension Liability as of June 30, 2024	\$3,373,531
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,053
- Net Difference Between Projected and Actual Investment	(488,356)
- Change of Assumptions	59,255
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,628
Pension Expense/(Income)	462,263
Contributions	(697,776)
Total Activity in FY 2025	(470,933)
Net Pension Liability as of June 30, 2025	\$2,902,598

Supplemental Information

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

\$697,776

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$573,686
2027	172,989
2028	(33,862)
2029	(127,506)
2030	0
Thereafter	0
Total	\$585,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,129,482	\$2,902,598	\$1,055,743

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1465000
 Submission Unit Name: WARREN TOWNSHIP, MARION COUNTY

Wages: \$548,576 Proportionate Share: 0.0000770

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$341,424	\$254,440

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,572	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,654
Change of Assumptions	5,194	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,886	42,737
Total	\$54,652	\$46,391

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,246
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,740)
Total	\$34,506

PERF Net Pension Liability - Unaudited

WARREN TOWNSHIP, MARION COUNTY - 1465000

Net Pension Liability as of June 30, 2024	\$341,424
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	580
- Net Difference Between Projected and Actual Investment	(48,860)
- Change of Assumptions	5,194
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,963)
Pension Expense/(Income)	34,506
Contributions	(61,441)
Total Activity in FY 2025	(86,984)
Net Pension Liability as of June 30, 2025	\$254,440

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,441

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,259
2027	(5,179)
2028	(11,642)
2029	(11,177)
2030	0
Thereafter	0
Total	\$8,261

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$449,647	\$254,440	\$92,546

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1466000

Submission Unit Name: BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY

Wages: \$445,801

Proportionate Share:

0.0000626

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$220,092	\$206,856

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$28,920	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,971
Change of Assumptions	4,223	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,770	2,717
Total	\$55,913	\$5,688

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,429
Total	\$37,522

PERF Net Pension Liability - Unaudited

BOONVILLE-WARRICK COUNTY PUBLIC LIBRARY - 1466000

Net Pension Liability as of June 30, 2024	\$220,092
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,363
- Net Difference Between Projected and Actual Investment	(32,112)
- Change of Assumptions	4,223
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,698
Pension Expense/(Income)	37,522
Contributions	(49,930)
Total Activity in FY 2025	(13,236)
Net Pension Liability as of June 30, 2025	\$206,856

Supplemental Information

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

\$49,930

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$43,937
2027	13,850
2028	1,524
2029	(9,086)
2030	0
Thereafter	0
Total	\$50,225

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$365,557	\$206,856	\$75,238

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1467000
 Submission Unit Name: TOWN OF BURNS HARBOR

Wages: \$449,915 Proportionate Share: 0.0000631

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$419,626	\$208,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,151	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,995
Change of Assumptions	4,257	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,069	123,207
Total	\$37,477	\$126,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,341
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(54,582)
Total	(\$23,241)

PERF Net Pension Liability - Unaudited

TOWN OF BURNS HARBOR - 1467000

Net Pension Liability as of June 30, 2024	\$419,626
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(13,856)
- Net Difference Between Projected and Actual Investment	(58,555)
- Change of Assumptions	4,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,332)
Pension Expense/(Income)	(23,241)
Contributions	(50,390)
Total Activity in FY 2025	(211,117)
Net Pension Liability as of June 30, 2025	\$208,509

Supplemental Information

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

\$50,390

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(10,875)
2027	(32,413)
2028	(36,279)
2029	(9,158)
2030	0
Thereafter	0
Total	(88,725)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$368,477	\$208,509	\$75,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1468000

Submission Unit Name: SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE

Wages: \$344,073

Proportionate Share:

0.0000483

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$201,952	\$159,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,313	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,292
Change of Assumptions	3,258	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,449	10,836
Total	\$28,020	\$13,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,990
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,145)
Total	\$20,845

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL AREA SPECIAL EDUCATION COOPERATIVE - 1468000

Net Pension Liability as of June 30, 2024	\$201,952
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,615
- Net Difference Between Projected and Actual Investment	(29,031)
- Change of Assumptions	3,258
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(500)
Pension Expense/(Income)	20,845
Contributions	(38,536)
Total Activity in FY 2025	(42,349)
Net Pension Liability as of June 30, 2025	\$159,603

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,536

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,047
2027	3,823
2028	(4,967)
2029	(7,011)
2030	0
Thereafter	0
Total	\$14,892

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$282,051	\$159,603	\$58,051

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1469000
 Submission Unit Name: TOWN OF SUMMITVILLE

Wages: \$99,149 Proportionate Share: 0.0000139

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$53,209	\$45,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,421	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	660
Change of Assumptions	938	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,353	11,333
Total	\$9,712	\$11,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,857)
Total	(\$953)

PERF Net Pension Liability - Unaudited

TOWN OF SUMMITVILLE - 1469000

Net Pension Liability as of June 30, 2024	\$53,209
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	968
- Net Difference Between Projected and Actual Investment	(7,705)
- Change of Assumptions	938
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,579
Pension Expense/(Income)	(953)
Contributions	(11,105)
Total Activity in FY 2025	(7,278)
Net Pension Liability as of June 30, 2025	\$45,931

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,105

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$722
2027	(496)
2028	(488)
2029	(2,019)
2030	0
Thereafter	0
Total	(\$2,281)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,170	\$45,931	\$16,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1470000

Submission Unit Name: JOHNSON COUNTY SCHOOLS SPECIAL SERVICES

Wages: \$93,405

Proportionate Share:

0.0000131

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$520,400	\$43,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,052	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	622
Change of Assumptions	884	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,973	274,912
Total	\$9,909	\$275,534

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,507
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(88,459)
Total	(\$81,952)

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY SCHOOLS SPECIAL SERVICES - 1470000

Net Pension Liability as of June 30, 2024	\$520,400
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(47,283)
- Net Difference Between Projected and Actual Investment	(69,525)
- Change of Assumptions	884
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(268,775)
Pension Expense/(Income)	(81,952)
Contributions	(10,461)
Total Activity in FY 2025	(477,112)
Net Pension Liability as of June 30, 2025	\$43,288

Supplemental Information

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

\$10,461

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(85,852)
2027	(87,462)
2028	(90,410)
2029	(1,901)
2030	0
Thereafter	0
Total	(265,625)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$76,498	\$43,288	\$15,745

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1471000
 Submission Unit Name: DECATUR COUNTY

Wages: \$7,757,957 Proportionate Share: 0.0010886

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,207,139	\$3,597,185

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$502,906	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	51,665
Change of Assumptions	73,435	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153,008	35,502
Total	\$729,349	\$87,167

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$540,702
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,925
Total	\$560,627

PERF Net Pension Liability - Unaudited

DECATUR COUNTY - 1471000

Net Pension Liability as of June 30, 2024	\$4,207,139
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,725
- Net Difference Between Projected and Actual Investment	(608,705)
- Change of Assumptions	73,435
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153,266
Pension Expense/(Income)	560,627
Contributions	(860,302)
Total Activity in FY 2025	(609,954)
Net Pension Liability as of June 30, 2025	\$3,597,185

Supplemental Information

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

\$860,302

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$660,240
2027	188,075
2028	(48,116)
2029	(158,017)
2030	0
Thereafter	0
Total	\$642,182

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,356,961	\$3,597,185	\$1,308,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1471001

Submission Unit Name: DECATUR COUNTY-SOLID WASTE DISTRICT

Wages: \$52,000

Proportionate Share: 0.0000073

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$29,426	\$24,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,372	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	346
Change of Assumptions	492	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	254	877
Total	\$4,118	\$1,223

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(627)
Total	\$2,999

PERF Net Pension Liability - Unaudited

DECATUR COUNTY-SOLID WASTE DISTRICT - 1471001

Net Pension Liability as of June 30, 2024	\$29,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	356
- Net Difference Between Projected and Actual Investment	(4,242)
- Change of Assumptions	492
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	915
Pension Expense/(Income)	2,999
Contributions	(5,824)
Total Activity in FY 2025	(5,304)
Net Pension Liability as of June 30, 2025	\$24,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,824

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,820
2027	676
2028	(541)
2029	(1,060)
2030	0
Thereafter	0
Total	\$2,895

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,629	\$24,122	\$8,774

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1472000
 Submission Unit Name: TOWN OF BLOOMFIELD

Wages: \$558,644 Proportionate Share: 0.0000784

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$267,254	\$259,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,219	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,721
Change of Assumptions	5,289	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,205	0
Total	\$75,713	\$3,721

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,941
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,795
Total	\$50,736

PERF Net Pension Liability - Unaudited

TOWN OF BLOOMFIELD - 1472000

Net Pension Liability as of June 30, 2024	\$267,254
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,829
- Net Difference Between Projected and Actual Investment	(39,106)
- Change of Assumptions	5,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,632
Pension Expense/(Income)	50,736
Contributions	(62,568)
Total Activity in FY 2025	(8,188)
Net Pension Liability as of June 30, 2025	\$259,066

Supplemental Information

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

\$62,568

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$58,544
2027	21,304
2028	3,524
2029	(11,380)
2030	0
Thereafter	0
Total	\$71,992

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$457,823	\$259,066	\$94,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1473000
 Submission Unit Name: SPENCER-OWEN COMMUNITY SCHOOLS

Wages: \$3,926,651 Proportionate Share: 0.0005510

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,121,910	\$1,820,732

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$254,548	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	26,150
Change of Assumptions	37,169	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,447	0
Total	\$431,164	\$26,150

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$273,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,683
Total	\$316,362

PERF Net Pension Liability - Unaudited

SPENCER-OWEN COMMUNITY SCHOOLS - 1473000

Net Pension Liability as of June 30, 2024	\$2,121,910
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	37,078
- Net Difference Between Projected and Actual Investment	(307,098)
- Change of Assumptions	37,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,663
Pension Expense/(Income)	316,362
Contributions	(435,352)
Total Activity in FY 2025	(301,178)
Net Pension Liability as of June 30, 2025	\$1,820,732

Supplemental Information

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

\$435,352

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$390,386
2027	117,543
2028	(22,933)
2029	(79,982)
2030	0
Thereafter	0
Total	\$405,014

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,217,605	\$1,820,732	\$662,243

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1474000
 Submission Unit Name: MORGAN COUNTY

Wages: \$18,926,362 Proportionate Share: 0.0026557

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,162,919	\$8,775,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,226,867	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	126,039
Change of Assumptions	179,149	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	436,652	75,432
Total	\$1,842,668	\$201,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,319,073
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	121,408
Total	\$1,440,481

PERF Net Pension Liability - Unaudited

MORGAN COUNTY - 1474000

Net Pension Liability as of June 30, 2024	\$10,162,919
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	185,292
- Net Difference Between Projected and Actual Investment	(1,471,644)
- Change of Assumptions	179,149
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	373,267
Pension Expense/(Income)	1,440,481
Contributions	(2,093,931)
Total Activity in FY 2025	(1,387,386)
Net Pension Liability as of June 30, 2025	\$8,775,533

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,093,931

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,645,569
2027	480,455
2028	(99,336)
2029	(385,491)
2030	0
Thereafter	0
Total	\$1,641,197

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,508,157	\$8,775,533	\$3,191,867

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1475000
 Submission Unit Name: HANCOCK COUNTY

Wages: \$15,830,490 Proportionate Share: 0.0022213

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,595,672	\$7,340,095

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,026,185	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	105,422
Change of Assumptions	149,845	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	330,161	0
Total	\$1,506,191	\$105,422

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,103,309
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	221,868
Total	\$1,325,177

PERF Net Pension Liability - Unaudited

HANCOCK COUNTY - 1475000

Net Pension Liability as of June 30, 2024	\$8,595,672
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	145,233
- Net Difference Between Projected and Actual Investment	(1,243,518)
- Change of Assumptions	149,845
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,850
Pension Expense/(Income)	1,325,177
Contributions	(1,755,164)
Total Activity in FY 2025	(1,255,577)
Net Pension Liability as of June 30, 2025	\$7,340,095

Supplemental Information

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

\$1,755,164

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,444,961
2027	378,591
2028	(100,348)
2029	(322,435)
2030	0
Thereafter	0
Total	\$1,400,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,971,446	\$7,340,095	\$2,669,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1476000
 Submission Unit Name: TOWN OF MILLERSBURG

Wages: \$309,514 Proportionate Share: 0.0000434

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$207,193	\$143,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,050	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,060
Change of Assumptions	2,928	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,452	33,332
Total	\$25,430	\$35,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,238)
Total	\$6,319

PERF Net Pension Liability - Unaudited

TOWN OF MILLERSBURG - 1476000

Net Pension Liability as of June 30, 2024	\$207,193
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,185)
- Net Difference Between Projected and Actual Investment	(29,493)
- Change of Assumptions	2,928
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,684)
Pension Expense/(Income)	6,319
Contributions	(34,666)
Total Activity in FY 2025	(63,781)
Net Pension Liability as of June 30, 2025	\$143,412

Supplemental Information

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

\$34,666

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,824
2027	(6,112)
2028	(9,375)
2029	(6,299)
2030	0
Thereafter	0
Total	(\$9,962)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$253,438	\$143,412	\$52,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1478000
 Submission Unit Name: BATESVILLE COMMUNITY SCHOOL CORP

Wages: \$3,631,402 Proportionate Share: 0.0005095

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,998,965	\$1,683,599

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$235,376	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,181
Change of Assumptions	34,370	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,672	35,701
Total	\$325,418	\$59,882

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$253,066
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	(29,042)
Total	\$224,024

PERF Net Pension Liability - Unaudited

BATESVILLE COMMUNITY SCHOOL CORP - 1478000

Net Pension Liability as of June 30, 2024	\$1,998,965
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,506
- Net Difference Between Projected and Actual Investment	(288,851)
- Change of Assumptions	34,370
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,302
Pension Expense/(Income)	224,024
Contributions	(406,717)
Total Activity in FY 2025	(315,366)
Net Pension Liability as of June 30, 2025	\$1,683,599

Supplemental Information

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

\$406,717

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$294,470
2027	72,245
2028	(27,221)
2029	(73,958)
2030	0
Thereafter	0
Total	\$265,536

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,975,263	\$1,683,599	\$612,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1479000
 Submission Unit Name: TOWN OF MILAN

Wages: \$342,234 Proportionate Share: 0.0000480

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$214,448	\$158,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,175	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,278
Change of Assumptions	3,238	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,514	14,581
Total	\$27,927	\$16,859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,841
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	(2,627)
Total	\$21,214

PERF Net Pension Liability - Unaudited

TOWN OF MILAN - 1479000

Net Pension Liability as of June 30, 2024	\$214,448
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	197
- Net Difference Between Projected and Actual Investment	(30,672)
- Change of Assumptions	3,238
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,483)
Pension Expense/(Income)	21,214
Contributions	(38,330)
Total Activity in FY 2025	(55,836)
Net Pension Liability as of June 30, 2025	\$158,612

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$38,330

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,611
2027	1,984
2028	(7,560)
2029	(6,967)
2030	0
Thereafter	0
Total	\$11,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,300	\$158,612	\$57,691

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1480000
 Submission Unit Name: CITY OF ELWOOD

Wages: \$2,879,521 Proportionate Share: 0.0004040

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,647,060	\$1,334,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$186,638	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	19,174
Change of Assumptions	27,253	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,472	23,639
Total	\$224,363	\$42,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$200,665
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,784)
Total	\$186,881

PERF Net Pension Liability - Unaudited

CITY OF ELWOOD - 1480000

Net Pension Liability as of June 30, 2024	\$1,647,060
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,834
- Net Difference Between Projected and Actual Investment	(237,250)
- Change of Assumptions	27,253
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,382
Pension Expense/(Income)	186,881
Contributions	(314,177)
Total Activity in FY 2025	(312,077)
Net Pension Liability as of June 30, 2025	\$1,334,983

Supplemental Information

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

\$314,177

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$227,750
2027	47,968
2028	(35,525)
2029	(58,643)
2030	0
Thereafter	0
Total	\$181,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,359,188	\$1,334,983	\$485,565

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1481000
 Submission Unit Name: WASHINGTON TOWNSHIP, DAVIESS COUNTY

Wages: \$45,624 Proportionate Share: 0.0000064

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,604	\$21,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,957	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	304
Change of Assumptions	432	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	362	690
Total	\$3,751	\$994

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(186)
Total	\$2,993

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, DAVIESS COUNTY - 1481000

Net Pension Liability as of June 30, 2024	\$26,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	230
- Net Difference Between Projected and Actual Investment	(3,827)
- Change of Assumptions	432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(174)
Pension Expense/(Income)	2,993
Contributions	(5,110)
Total Activity in FY 2025	(5,456)
Net Pension Liability as of June 30, 2025	\$21,148

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,110

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,657
2027	657
2028	(628)
2029	(929)
2030	0
Thereafter	0
Total	\$2,757

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,373	\$21,148	\$7,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1482000
 Submission Unit Name: TOWN OF SELLERSBURG

Wages: \$2,592,665 Proportionate Share: 0.0003638

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,417,697	\$1,202,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$168,067	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,266
Change of Assumptions	24,541	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,122	259
Total	\$245,730	\$17,525

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$180,698
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,903
Total	\$212,601

PERF Net Pension Liability - Unaudited

TOWN OF SELLERSBURG - 1482000

Net Pension Liability as of June 30, 2024	\$1,417,697
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,770
- Net Difference Between Projected and Actual Investment	(204,974)
- Change of Assumptions	24,541
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,889
Pension Expense/(Income)	212,601
Contributions	(290,378)
Total Activity in FY 2025	(215,551)
Net Pension Liability as of June 30, 2025	\$1,202,146

Supplemental Information

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

\$290,378

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$234,636
2027	63,979
2028	(17,602)
2029	(52,808)
2030	0
Thereafter	0
Total	\$228,205

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,124,437	\$1,202,146	\$437,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1483000
 Submission Unit Name: CITY OF RISING SUN

Wages: \$528,066 Proportionate Share: 0.0000741

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$333,362	\$244,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,232	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,517
Change of Assumptions	4,999	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,694	30,193
Total	\$43,925	\$33,710

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,805
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,217)
Total	\$29,588

PERF Net Pension Liability - Unaudited

CITY OF RISING SUN - 1483000

Net Pension Liability as of June 30, 2024	\$333,362
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	66
- Net Difference Between Projected and Actual Investment	(47,655)
- Change of Assumptions	4,999
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,751)
Pension Expense/(Income)	29,588
Contributions	(57,752)
Total Activity in FY 2025	(88,505)
Net Pension Liability as of June 30, 2025	\$244,857

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$57,752

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$34,126
2027	(690)
2028	(12,464)
2029	(10,757)
2030	0
Thereafter	0
Total	\$10,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$432,712	\$244,857	\$89,060

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1484000
 Submission Unit Name: SALEM PUBLIC LIBRARY

Wages: \$113,987 Proportionate Share: 0.0000160

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$93,519	\$52,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,392	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	759
Change of Assumptions	1,079	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	478	21,347
Total	\$8,949	\$22,106

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,931)
Total	(\$984)

PERF Net Pension Liability - Unaudited

SALEM PUBLIC LIBRARY - 1484000

Net Pension Liability as of June 30, 2024	\$93,519
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,193)
- Net Difference Between Projected and Actual Investment	(13,141)
- Change of Assumptions	1,079
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,864)
Pension Expense/(Income)	(984)
Contributions	(11,545)
Total Activity in FY 2025	(40,648)
Net Pension Liability as of June 30, 2025	\$52,871

Supplemental Information

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

\$11,545

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$406
2027	(4,200)
2028	(7,042)
2029	(2,321)
2030	0
Thereafter	0
Total	(\$13,157)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,433	\$52,871	\$19,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1485000
 Submission Unit Name: PLEASANT TOWNSHIP, STEUBEN COUNTY

Wages: \$57,000 Proportionate Share: 0.0000080

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$33,457	\$26,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	380
Change of Assumptions	540	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	633	737
Total	\$4,869	\$1,117

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,974
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	229
Total	\$4,203

PERF Net Pension Liability - Unaudited

PLEASANT TOWNSHIP, STEUBEN COUNTY - 1485000

Net Pension Liability as of June 30, 2024	\$33,457
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	267
- Net Difference Between Projected and Actual Investment	(4,810)
- Change of Assumptions	540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(838)
Pension Expense/(Income)	4,203
Contributions	(6,384)
Total Activity in FY 2025	(7,022)
Net Pension Liability as of June 30, 2025	\$26,435

Supplemental Information

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

\$6,384

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,738
2027	999
2028	(824)
2029	(1,161)
2030	0
Thereafter	0
Total	\$3,752

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,717	\$26,435	\$9,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1486000
 Submission Unit Name: CITY OF JASONVILLE

Wages: \$612,864 Proportionate Share: 0.0000860

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$344,649	\$284,180

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,730	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,082
Change of Assumptions	5,801	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,453	3,305
Total	\$50,984	\$7,387

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,716
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	697
Total	\$43,413

PERF Net Pension Liability - Unaudited

CITY OF JASONVILLE - 1486000

Net Pension Liability as of June 30, 2024	\$344,649
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,408
- Net Difference Between Projected and Actual Investment	(49,715)
- Change of Assumptions	5,801
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,265
Pension Expense/(Income)	43,413
Contributions	(68,641)
Total Activity in FY 2025	(60,469)
Net Pension Liability as of June 30, 2025	\$284,180

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,641

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$50,140
2027	11,921
2028	(5,981)
2029	(12,483)
2030	0
Thereafter	0
Total	\$43,597

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$502,203	\$284,180	\$103,363

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1488000
 Submission Unit Name: WASHINGTON TOWNSHIP, PIKE COUNTY

Wages: \$30,864 Proportionate Share: 0.0000043

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,139	\$14,209

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,986	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	204
Change of Assumptions	290	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	226	705
Total	\$2,502	\$909

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,136
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(339)
Total	\$1,797

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, PIKE COUNTY - 1488000

Net Pension Liability as of June 30, 2024	\$18,139
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	127
- Net Difference Between Projected and Actual Investment	(2,606)
- Change of Assumptions	290
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(81)
Pension Expense/(Income)	1,797
Contributions	(3,457)
Total Activity in FY 2025	(3,930)
Net Pension Liability as of June 30, 2025	\$14,209

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,457

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,274
2027	411
2028	(467)
2029	(625)
2030	0
Thereafter	0
Total	\$1,593

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,110	\$14,209	\$5,168

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1489000

Submission Unit Name: WHITE RIVER TOWNSHIP, RANDOLPH COUNTY

Wages: \$207,274

Proportionate Share:

0.0000291

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$111,658	\$96,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,443	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,381
Change of Assumptions	1,963	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,816	0
Total	\$22,222	\$1,381

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,378
Total	\$18,832

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP, RANDOLPH COUNTY - 1489000

Net Pension Liability as of June 30, 2024	\$111,658
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,999
- Net Difference Between Projected and Actual Investment	(16,165)
- Change of Assumptions	1,963
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,086
Pension Expense/(Income)	18,832
Contributions	(23,215)
Total Activity in FY 2025	(15,500)
Net Pension Liability as of June 30, 2025	\$96,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,215

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,105
2027	6,040
2028	(1,079)
2029	(4,225)
2030	0
Thereafter	0
Total	\$20,841

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$169,932	\$96,158	\$34,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1490000
 Submission Unit Name: YORKTOWN COMMUNITY SCHOOLS

Wages: \$4,236,663 Proportionate Share: 0.0005945

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,556,451	\$1,964,474

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$274,644	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	28,215
Change of Assumptions	40,104	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,721	106,847
Total	\$373,469	\$135,062

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$295,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,785)
Total	\$285,500

PERF Net Pension Liability - Unaudited

YORKTOWN COMMUNITY SCHOOLS - 1490000

Net Pension Liability as of June 30, 2024	\$2,556,451
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,639
- Net Difference Between Projected and Actual Investment	(366,698)
- Change of Assumptions	40,104
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92,706)
Pension Expense/(Income)	285,500
Contributions	(470,816)
Total Activity in FY 2025	(591,977)
Net Pension Liability as of June 30, 2025	\$1,964,474

Supplemental Information

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

\$470,816

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$334,270
2027	65,975
2028	(75,543)
2029	(86,295)
2030	0
Thereafter	0
Total	\$238,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,471,627	\$1,964,474	\$714,525

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1491000
 Submission Unit Name: MONROE-GREGG SCHOOL DISTRICT

Wages: \$2,762,775 Proportionate Share: 0.0003877

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,780,083	\$1,281,121

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$179,108	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,400
Change of Assumptions	26,154	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,801	124,676
Total	\$259,063	\$143,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$192,569
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	(2,034)
Total	\$190,535

PERF Net Pension Liability - Unaudited

MONROE-GREGG SCHOOL DISTRICT - 1491000

Net Pension Liability as of June 30, 2024	\$1,780,083
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,329)
- Net Difference Between Projected and Actual Investment	(254,089)
- Change of Assumptions	26,154
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(152,575)
Pension Expense/(Income)	190,535
Contributions	(305,658)
Total Activity in FY 2025	(498,962)
Net Pension Liability as of June 30, 2025	\$1,281,121

Supplemental Information

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

\$305,658

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$219,379
2027	24,091
2028	(71,207)
2029	(56,276)
2030	0
Thereafter	0
Total	\$115,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,264,003	\$1,281,121	\$465,974

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1492000
 Submission Unit Name: WAKARUSA PUBLIC LIBRARY

Wages: \$262,463 Proportionate Share: 0.0000368

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$159,627	\$121,602

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,001	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,747
Change of Assumptions	2,482	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,971	9,194
Total	\$21,454	\$10,941

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,075)
Total	\$15,203

PERF Net Pension Liability - Unaudited

WAKARUSA PUBLIC LIBRARY - 1492000

Net Pension Liability as of June 30, 2024	\$159,627
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	641
- Net Difference Between Projected and Actual Investment	(22,882)
- Change of Assumptions	2,482
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,073)
Pension Expense/(Income)	15,203
Contributions	(29,396)
Total Activity in FY 2025	(38,025)
Net Pension Liability as of June 30, 2025	\$121,602

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,396

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,815
2027	1,919
2028	(4,878)
2029	(5,343)
2030	0
Thereafter	0
Total	\$10,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$214,896	\$121,602	\$44,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1493000

Submission Unit Name: OHIO COUNTY PUBLIC LIBRARY

Wages: \$90,180

Proportionate Share:

0.0000127

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$37,891	\$41,966

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,867	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	603
Change of Assumptions	857	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,840	0
Total	\$15,564	\$603

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,166
Total	\$8,474

PERF Net Pension Liability - Unaudited

OHIO COUNTY PUBLIC LIBRARY - 1493000

Net Pension Liability as of June 30, 2024	\$37,891
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,984
- Net Difference Between Projected and Actual Investment	(5,620)
- Change of Assumptions	857
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,480
Pension Expense/(Income)	8,474
Contributions	(10,100)
Total Activity in FY 2025	4,075
Net Pension Liability as of June 30, 2025	\$41,966

Supplemental Information

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

\$10,100

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,848
2027	4,361
2028	1,596
2029	(1,844)
2030	0
Thereafter	0
Total	\$14,961

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,163	\$41,966	\$15,264

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1494000
 Submission Unit Name: CITY OF LOOGOOTEE

Wages: \$614,047 Proportionate Share: 0.0000862

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$372,463	\$284,841

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,822	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,091
Change of Assumptions	5,815	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,648	29,621
Total	\$60,285	\$33,712

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,960
Total	\$48,775

PERF Net Pension Liability - Unaudited

CITY OF LOOGOOTEE - 1494000

Net Pension Liability as of June 30, 2024	\$372,463
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,649
- Net Difference Between Projected and Actual Investment	(53,406)
- Change of Assumptions	5,815
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,992)
Pension Expense/(Income)	48,775
Contributions	(68,463)
Total Activity in FY 2025	(87,622)
Net Pension Liability as of June 30, 2025	\$284,841

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$68,463

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$49,460
2027	870
2028	(11,244)
2029	(12,513)
2030	0
Thereafter	0
Total	\$26,573

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$503,371	\$284,841	\$103,603

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1495000
 Submission Unit Name: TOWN OF MATTHEWS

Wages: \$44,166 Proportionate Share: 0.0000062

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,604	\$20,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	294
Change of Assumptions	418	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	311	1,889
Total	\$3,593	\$2,183

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,002)
Total	\$2,078

PERF Net Pension Liability - Unaudited

TOWN OF MATTHEWS - 1495000

Net Pension Liability as of June 30, 2024	\$26,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137
- Net Difference Between Projected and Actual Investment	(3,817)
- Change of Assumptions	418
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14
Pension Expense/(Income)	2,078
Contributions	(4,947)
Total Activity in FY 2025	(6,117)
Net Pension Liability as of June 30, 2025	\$20,487

Supplemental Information

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

\$4,947

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,837
2027	241
2028	(768)
2029	(900)
2030	0
Thereafter	0
Total	\$1,410

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,205	\$20,487	\$7,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1496000
 Submission Unit Name: TOWN OF SHARPSVILLE

Wages: \$82,823 Proportionate Share: 0.0000116

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$44,341	\$38,331

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,359	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	551
Change of Assumptions	783	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,961	4,505
Total	\$8,103	\$5,056

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,762
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,841)
Total	\$3,921

PERF Net Pension Liability - Unaudited

TOWN OF SHARPSVILLE - 1496000

Net Pension Liability as of June 30, 2024	\$44,341
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	815
- Net Difference Between Projected and Actual Investment	(6,422)
- Change of Assumptions	783
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,169
Pension Expense/(Income)	3,921
Contributions	(9,276)
Total Activity in FY 2025	(6,010)
Net Pension Liability as of June 30, 2025	\$38,331

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,276

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,339
2027	785
2028	(393)
2029	(1,684)
2030	0
Thereafter	0
Total	\$3,047

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$67,739	\$38,331	\$13,942

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1497000

Submission Unit Name: ETNA-TROY TOWNSHIP, WHITLEY COUNTY

Wages: \$28,713

Proportionate Share:

0.0000040

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$16,930	\$13,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,848	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	190
Change of Assumptions	270	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	206	775
Total	\$2,324	\$965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(345)
Total	\$1,642

PERF Net Pension Liability - Unaudited

ETNA-TROY TOWNSHIP, WHITLEY COUNTY - 1497000

Net Pension Liability as of June 30, 2024	\$16,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	113
- Net Difference Between Projected and Actual Investment	(2,432)
- Change of Assumptions	270
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89)
Pension Expense/(Income)	1,642
Contributions	(3,216)
Total Activity in FY 2025	(3,712)
Net Pension Liability as of June 30, 2025	\$13,218

Supplemental Information

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

\$3,216

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,065
2027	321
2028	(447)
2029	(580)
2030	0
Thereafter	0
Total	\$1,359

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,358	\$13,218	\$4,808

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1498000
 Submission Unit Name: RICHLAND TOWNSHIP, JAY COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, JAY COUNTY - 1498000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1499000
 Submission Unit Name: ROCKVILLE PUBLIC LIBRARY

Wages: \$198,609 Proportionate Share: 0.0000279

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$118,511	\$92,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,889	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,324
Change of Assumptions	1,882	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,647	5,104
Total	\$16,418	\$6,428

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,815)
Total	\$11,043

PERF Net Pension Liability - Unaudited

ROCKVILLE PUBLIC LIBRARY - 1499000

Net Pension Liability as of June 30, 2024	\$118,511
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	743
- Net Difference Between Projected and Actual Investment	(17,015)
- Change of Assumptions	1,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(727)
Pension Expense/(Income)	11,043
Contributions	(22,244)
Total Activity in FY 2025	(26,318)
Net Pension Liability as of June 30, 2025	\$92,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,244

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,365
2027	2,901
2028	(3,226)
2029	(4,050)
2030	0
Thereafter	0
Total	\$9,990

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,924	\$92,193	\$33,533

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1500000
 Submission Unit Name: ORLEANS COMMUNITY SCHOOLS

Wages: \$747,124 Proportionate Share: 0.0001048

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$466,385	\$346,303

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,415	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,974
Change of Assumptions	7,070	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,915	34,721
Total	\$62,400	\$39,695

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,054
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,693
Total	\$54,747

PERF Net Pension Liability - Unaudited

ORLEANS COMMUNITY SCHOOLS - 1500000

Net Pension Liability as of June 30, 2024	\$466,385
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	616
- Net Difference Between Projected and Actual Investment	(66,725)
- Change of Assumptions	7,070
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,112)
Pension Expense/(Income)	54,747
Contributions	(83,678)
Total Activity in FY 2025	(120,082)
Net Pension Liability as of June 30, 2025	\$346,303

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,678

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$51,496
2027	2,578
2028	(16,157)
2029	(15,212)
2030	0
Thereafter	0
Total	\$22,705

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$611,987	\$346,303	\$125,958

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1501000
 Submission Unit Name: FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

Wages: \$132,710 Proportionate Share: 0.0000186

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$79,813	\$61,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,593	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	883
Change of Assumptions	1,255	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	968	7,992
Total	\$10,816	\$8,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,957)
Total	\$1,282

PERF Net Pension Liability - Unaudited

FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT - 1501000

Net Pension Liability as of June 30, 2024	\$79,813
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	413
- Net Difference Between Projected and Actual Investment	(11,451)
- Change of Assumptions	1,255
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,013
Pension Expense/(Income)	1,282
Contributions	(14,863)
Total Activity in FY 2025	(18,351)
Net Pension Liability as of June 30, 2025	\$61,462

Supplemental Information

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

\$14,863

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,727
2027	212
2028	(2,298)
2029	(2,700)
2030	0
Thereafter	0
Total	\$1,941

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,616	\$61,462	\$22,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1502000
 Submission Unit Name: BROWNSBURG PUBLIC LIBRARY

Wages: \$636,306 Proportionate Share: 0.0000893

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$412,370	\$295,084

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,254	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,238
Change of Assumptions	6,024	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,820	33,082
Total	\$52,098	\$37,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,355
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,805)
Total	\$33,550

PERF Net Pension Liability - Unaudited

BROWNSBURG PUBLIC LIBRARY - 1502000

Net Pension Liability as of June 30, 2024	\$412,370
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,009)
- Net Difference Between Projected and Actual Investment	(58,837)
- Change of Assumptions	6,024
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,713)
Pension Expense/(Income)	33,550
Contributions	(68,301)
Total Activity in FY 2025	(117,286)
Net Pension Liability as of June 30, 2025	\$295,084

Supplemental Information

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

\$68,301

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$42,143
2027	2,975
2028	(17,377)
2029	(12,963)
2030	0
Thereafter	0
Total	\$14,778

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$521,474	\$295,084	\$107,329

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1503000

Submission Unit Name: SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,660,100

Proportionate Share: 0.0002329

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$934,785	\$769,598

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,594	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,053
Change of Assumptions	15,711	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,056	1,593
Total	\$147,361	\$12,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,680
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,605
Total	\$132,285

PERF Net Pension Liability - Unaudited

SOUTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1503000

Net Pension Liability as of June 30, 2024	\$934,785
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,790
- Net Difference Between Projected and Actual Investment	(134,822)
- Change of Assumptions	15,711
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,683)
Pension Expense/(Income)	132,285
Contributions	(184,468)
Total Activity in FY 2025	(165,187)
Net Pension Liability as of June 30, 2025	\$769,598

Supplemental Information

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

\$184,468

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$147,244
2027	38,106
2028	(16,828)
2029	(33,807)
2030	0
Thereafter	0
Total	\$134,715

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,360,037	\$769,598	\$279,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1504000
 Submission Unit Name: CITY OF CHARLESTOWN

Wages: \$1,979,319 Proportionate Share: 0.0002777

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,082,723	\$917,636

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,290	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,180
Change of Assumptions	18,733	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,812	8,603
Total	\$186,835	\$21,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,932
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,755
Total	\$170,687

PERF Net Pension Liability - Unaudited

CITY OF CHARLESTOWN - 1504000

Net Pension Liability as of June 30, 2024	\$1,082,723
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,324
- Net Difference Between Projected and Actual Investment	(156,536)
- Change of Assumptions	18,733
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(304)
Pension Expense/(Income)	170,687
Contributions	(214,991)
Total Activity in FY 2025	(165,087)
Net Pension Liability as of June 30, 2025	\$917,636

Supplemental Information

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

\$214,991

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$180,280
2027	40,291
2028	(15,208)
2029	(40,311)
2030	0
Thereafter	0
Total	\$165,052

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,621,650	\$917,636	\$333,766

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1505000
 Submission Unit Name: HUNTINGBURG PUBLIC LIBRARY

Wages: \$60,694 Proportionate Share: 0.0000085

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$35,070	\$28,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,927	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	403
Change of Assumptions	573	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	435	690
Total	\$4,935	\$1,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24)
Total	\$4,198

PERF Net Pension Liability - Unaudited

HUNTINGBURG PUBLIC LIBRARY - 1505000

Net Pension Liability as of June 30, 2024	\$35,070
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	333
- Net Difference Between Projected and Actual Investment	(5,046)
- Change of Assumptions	573
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(242)
Pension Expense/(Income)	4,198
Contributions	(6,798)
Total Activity in FY 2025	(6,982)
Net Pension Liability as of June 30, 2025	\$28,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,798

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,896
2027	960
2028	(781)
2029	(1,233)
2030	0
Thereafter	0
Total	\$3,842

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,636	\$28,088	\$10,216

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1506000
 Submission Unit Name: CITY OF PRINCETON

Wages: \$1,555,687 Proportionate Share: 0.0002183

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$899,716	\$721,354

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$100,849	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,360
Change of Assumptions	14,726	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,148	31,720
Total	\$117,723	\$42,080

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$108,429
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,064)
Total	\$83,365

PERF Net Pension Liability - Unaudited

CITY OF PRINCETON - 1506000

Net Pension Liability as of June 30, 2024	\$899,716
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,639
- Net Difference Between Projected and Actual Investment	(129,485)
- Change of Assumptions	14,726
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,207
Pension Expense/(Income)	83,365
Contributions	(167,814)
Total Activity in FY 2025	(178,362)
Net Pension Liability as of June 30, 2025	\$721,354

Supplemental Information

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

\$167,814

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$111,081
2027	17,794
2028	(21,545)
2029	(31,687)
2030	0
Thereafter	0
Total	\$75,643

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,274,779	\$721,354	\$262,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1507000
 Submission Unit Name: NORTH JUDSON-SAN PIERRE SCHOOLS

Wages: \$1,966,659 Proportionate Share: 0.0002760

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,112,552	\$912,018

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$127,505	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,099
Change of Assumptions	18,618	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,022	6,232
Total	\$163,145	\$19,331

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,069
Total	\$160,157

PERF Net Pension Liability - Unaudited

NORTH JUDSON-SAN PIERRE SCHOOLS - 1507000

Net Pension Liability as of June 30, 2024	\$1,112,552
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,482
- Net Difference Between Projected and Actual Investment	(160,405)
- Change of Assumptions	18,618
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,178)
Pension Expense/(Income)	160,157
Contributions	(205,208)
Total Activity in FY 2025	(200,534)
Net Pension Liability as of June 30, 2025	\$912,018

Supplemental Information

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

\$205,208

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$171,558
2027	36,524
2028	(24,204)
2029	(40,064)
2030	0
Thereafter	0
Total	\$143,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,611,723	\$912,018	\$331,722

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1508000
 Submission Unit Name: TOWN OF ROYAL CENTER

Wages: \$135,197 Proportionate Share: 0.0000190

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$77,395	\$62,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	902
Change of Assumptions	1,282	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	959	2,051
Total	\$11,019	\$2,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,437
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	(1,120)
Total	\$8,317

PERF Net Pension Liability - Unaudited

TOWN OF ROYAL CENTER - 1508000

Net Pension Liability as of June 30, 2024	\$77,395
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	846
- Net Difference Between Projected and Actual Investment	(11,149)
- Change of Assumptions	1,282
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,235
Pension Expense/(Income)	8,317
Contributions	(15,142)
Total Activity in FY 2025	(14,611)
Net Pension Liability as of June 30, 2025	\$62,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,142

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,367
2027	2,024
2028	(1,567)
2029	(2,758)
2030	0
Thereafter	0
Total	\$8,066

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,952	\$62,784	\$22,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1509000

Submission Unit Name: WHITE RIVER VALLEY SCHOOL CORPORATION

Wages: \$940,564

Proportionate Share:

0.0001320

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$587,718	\$436,183

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$60,981	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,265
Change of Assumptions	8,904	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,360	36,053
Total	\$85,245	\$42,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,564
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,054)
Total	\$49,510

PERF Net Pension Liability - Unaudited

WHITE RIVER VALLEY SCHOOL CORPORATION - 1509000

Net Pension Liability as of June 30, 2024	\$587,718
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	747
- Net Difference Between Projected and Actual Investment	(84,081)
- Change of Assumptions	8,904
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,595)
Pension Expense/(Income)	49,510
Contributions	(101,020)
Total Activity in FY 2025	(151,535)
Net Pension Liability as of June 30, 2025	\$436,183

Supplemental Information

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

\$101,020

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$71,573
2027	12,010
2028	(21,495)
2029	(19,161)
2030	0
Thereafter	0
Total	\$42,927

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$770,824	\$436,183	\$158,650

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1510000
 Submission Unit Name: TOWN OF NASHVILLE

Wages: \$1,099,921 Proportionate Share: 0.0001543

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$621,981	\$509,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$71,283	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,323
Change of Assumptions	10,409	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,316	5,829
Total	\$89,008	\$13,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$76,640
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	912
Total	\$77,552

PERF Net Pension Liability - Unaudited

TOWN OF NASHVILLE - 1510000

Net Pension Liability as of June 30, 2024	\$621,981
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,538
- Net Difference Between Projected and Actual Investment	(89,675)
- Change of Assumptions	10,409
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,908)
Pension Expense/(Income)	77,552
Contributions	(115,026)
Total Activity in FY 2025	(112,110)
Net Pension Liability as of June 30, 2025	\$509,871

Supplemental Information

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

\$115,026

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$94,440
2027	17,268
2028	(13,455)
2029	(22,397)
2030	0
Thereafter	0
Total	\$75,856

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$901,046	\$509,871	\$185,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1511000
 Submission Unit Name: JACKSON COUNTY PUBLIC LIBRARY

Wages: \$945,600 Proportionate Share: 0.0001327

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$528,462	\$438,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$61,304	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,298
Change of Assumptions	8,952	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,448	9,847
Total	\$83,704	\$16,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$65,911
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	6,411
Total	\$72,322

PERF Net Pension Liability - Unaudited

JACKSON COUNTY PUBLIC LIBRARY - 1511000

Net Pension Liability as of June 30, 2024	\$528,462
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,143
- Net Difference Between Projected and Actual Investment	(76,268)
- Change of Assumptions	8,952
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,792
Pension Expense/(Income)	72,322
Contributions	(105,907)
Total Activity in FY 2025	(89,966)
Net Pension Liability as of June 30, 2025	\$438,496

Supplemental Information

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

\$105,907

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$79,469
2027	15,945
2028	(8,593)
2029	(19,262)
2030	0
Thereafter	0
Total	\$67,559

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$774,912	\$438,496	\$159,491

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1512000
 Submission Unit Name: WASHINGTON COMMUNITY SCHOOLS

Wages: \$1,518,631 Proportionate Share: 0.0002131

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$818,693	\$704,171

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,447	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,114
Change of Assumptions	14,375	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,572	9,461
Total	\$146,394	\$19,575

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,846
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,108
Total	\$111,954

PERF Net Pension Liability - Unaudited

WASHINGTON COMMUNITY SCHOOLS - 1512000

Net Pension Liability as of June 30, 2024	\$818,693
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,541
- Net Difference Between Projected and Actual Investment	(118,512)
- Change of Assumptions	14,375
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,207
Pension Expense/(Income)	111,954
Contributions	(170,087)
Total Activity in FY 2025	(114,522)
Net Pension Liability as of June 30, 2025	\$704,171

Supplemental Information

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

\$170,087

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$128,989
2027	36,830
2028	(8,066)
2029	(30,934)
2030	0
Thereafter	0
Total	\$126,819

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,244,413	\$704,171	\$256,123

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1513000
 Submission Unit Name: NORTHWEST HENDRICKS SCHOOLS

Wages: \$1,674,237 Proportionate Share: 0.0002349

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,100,459	\$776,207

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$108,518	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,148
Change of Assumptions	15,846	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,623	89,600
Total	\$140,987	\$100,748

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$116,674
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,309)
Total	\$115,365

PERF Net Pension Liability - Unaudited

NORTHWEST HENDRICKS SCHOOLS - 1513000

Net Pension Liability as of June 30, 2024	\$1,100,459
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,266)
- Net Difference Between Projected and Actual Investment	(156,853)
- Change of Assumptions	15,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,050)
Pension Expense/(Income)	115,365
Contributions	(187,294)
Total Activity in FY 2025	(324,252)
Net Pension Liability as of June 30, 2025	\$776,207

Supplemental Information

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

\$187,294

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$117,646
2027	3,504
2028	(46,814)
2029	(34,097)
2030	0
Thereafter	0
Total	\$40,239

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,371,716	\$776,207	\$282,325

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1514000
 Submission Unit Name: SPRINGS VALLEY COMMUNITY SCHOOLS

Wages: \$1,506,852 Proportionate Share: 0.0002114

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$793,298	\$698,553

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$97,662	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,033
Change of Assumptions	14,261	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,966	39,679
Total	\$155,889	\$49,712

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,001
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	(6,830)
Total	\$98,171

PERF Net Pension Liability - Unaudited

SPRINGS VALLEY COMMUNITY SCHOOLS - 1514000

Net Pension Liability as of June 30, 2024	\$793,298
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,359
- Net Difference Between Projected and Actual Investment	(115,068)
- Change of Assumptions	14,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	60,299
Pension Expense/(Income)	98,171
Contributions	(168,767)
Total Activity in FY 2025	(94,745)
Net Pension Liability as of June 30, 2025	\$698,553

Supplemental Information

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

\$168,767

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,039
2027	29,209
2028	(4,386)
2029	(30,685)
2030	0
Thereafter	0
Total	\$106,177

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,234,486	\$698,553	\$254,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1515000
 Submission Unit Name: TOWN OF JAMESTOWN

Wages: \$327,238 Proportionate Share: 0.0000459

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$177,363	\$151,673

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,205	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,178
Change of Assumptions	3,096	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,069	9,281
Total	\$32,370	\$11,459

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,798
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,044
Total	\$27,842

PERF Net Pension Liability - Unaudited

TOWN OF JAMESTOWN - 1515000

Net Pension Liability as of June 30, 2024	\$177,363
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,027
- Net Difference Between Projected and Actual Investment	(25,662)
- Change of Assumptions	3,096
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,654
Pension Expense/(Income)	27,842
Contributions	(36,647)
Total Activity in FY 2025	(25,690)
Net Pension Liability as of June 30, 2025	\$151,673

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,647

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$25,394
2027	4,108
2028	(1,929)
2029	(6,662)
2030	0
Thereafter	0
Total	\$20,911

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$268,036	\$151,673	\$55,167

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1517000

Submission Unit Name: POSEY TOWNSHIP - FAYETTE COUNTY

Wages: \$3,350

Proportionate Share:

0.0000005

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,015	\$1,652

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$231	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24
Change of Assumptions	34	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7	144
Total	\$272	\$168

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$248
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106)
Total	\$142

PERF Net Pension Liability - Unaudited

POSEY TOWNSHIP - FAYETTE COUNTY - 1517000

Net Pension Liability as of June 30, 2024	\$2,015
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24
- Net Difference Between Projected and Actual Investment	(291)
- Change of Assumptions	34
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103
Pension Expense/(Income)	142
Contributions	(375)
Total Activity in FY 2025	(363)
Net Pension Liability as of June 30, 2025	\$1,652

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$203
2027	17
2028	(43)
2029	(73)
2030	0
Thereafter	0
Total	\$104

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,920	\$1,652	\$601

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1518000
 Submission Unit Name: METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK

Wages: \$780,434 Proportionate Share: 0.0001095

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$408,742	\$361,833

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,586	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,197
Change of Assumptions	7,387	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,465	0
Total	\$93,438	\$5,197

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,414
Total	\$69,802

PERF Net Pension Liability - Unaudited

METROPOLITAN SCHOOL DISTRICT OF SHAKAMAK - 1518000

Net Pension Liability as of June 30, 2024	\$408,742
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,695
- Net Difference Between Projected and Actual Investment	(59,316)
- Change of Assumptions	7,387
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,012
Pension Expense/(Income)	69,802
Contributions	(87,489)
Total Activity in FY 2025	(46,909)
Net Pension Liability as of June 30, 2025	\$361,833

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,489

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$79,763
2027	26,212
2028	(1,839)
2029	(15,895)
2030	0
Thereafter	0
Total	\$88,241

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$639,433	\$361,833	\$131,607

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1519000
 Submission Unit Name: TOWN OF GRABILL

Wages: \$49,982 Proportionate Share: 0.0000070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$27,814	\$23,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,234	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	332
Change of Assumptions	472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	726	792
Total	\$4,432	\$1,124

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,477
Specific 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	\$3,457

PERF Net Pension Liability - Unaudited

TOWN OF GRABILL - 1519000

Net Pension Liability as of June 30, 2024	\$27,814
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	383
- Net Difference Between Projected and Actual Investment	(4,015)
- Change of Assumptions	472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	617
Pension Expense/(Income)	3,457
Contributions	(5,597)
Total Activity in FY 2025	(4,683)
Net Pension Liability as of June 30, 2025	\$23,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,597

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,014
2027	749
2028	(439)
2029	(1,016)
2030	0
Thereafter	0
Total	\$3,308

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,877	\$23,131	\$8,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1520000
 Submission Unit Name: TOWN OF FISHERS

Wages: \$18,757,580 Proportionate Share: 0.0026320

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$9,828,347	\$8,697,218

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,215,918	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	124,914
Change of Assumptions	177,550	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	598,190	24,110
Total	\$1,991,658	\$149,024

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,307,302
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	294,525
Total	\$1,601,827

PERF Net Pension Liability - Unaudited

TOWN OF FISHERS - 1520000

Net Pension Liability as of June 30, 2024	\$9,828,347
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208,632
- Net Difference Between Projected and Actual Investment	(1,426,221)
- Change of Assumptions	177,550
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	407,932
Pension Expense/(Income)	1,601,827
Contributions	(2,100,849)
Total Activity in FY 2025	(1,131,129)
Net Pension Liability as of June 30, 2025	\$8,697,218

Supplemental Information

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

\$2,100,849

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,758,703
2027	511,381
2028	(45,399)
2029	(382,051)
2030	0
Thereafter	0
Total	\$1,842,634

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$15,369,760	\$8,697,218	\$3,163,382

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1521000
 Submission Unit Name: TOWN OF OTTERBEIN

Wages: \$335,776 Proportionate Share: 0.0000471

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$250,727	\$155,638

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,759	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,235
Change of Assumptions	3,177	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,609	41,379
Total	\$28,545	\$43,614

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,983)
Total	\$12,411

PERF Net Pension Liability - Unaudited

TOWN OF OTTERBEIN - 1521000

Net Pension Liability as of June 30, 2024	\$250,727
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(3,937)
- Net Difference Between Projected and Actual Investment	(35,432)
- Change of Assumptions	3,177
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,992)
Pension Expense/(Income)	12,411
Contributions	(37,316)
Total Activity in FY 2025	(95,089)
Net Pension Liability as of June 30, 2025	\$155,638

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,316

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,663
2027	(7,697)
2028	(15,198)
2029	(6,837)
2030	0
Thereafter	0
Total	(\$15,069)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$275,044	\$155,638	\$56,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1522000
 Submission Unit Name: TOWN OF GREENTOWN

Wages: \$294,669 Proportionate Share: 0.0000413

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$168,495	\$136,472

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,080	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,960
Change of Assumptions	2,786	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,350	1,241
Total	\$25,216	\$3,201

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,514
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,023
Total	\$22,537

PERF Net Pension Liability - Unaudited

TOWN OF GREENTOWN - 1522000

Net Pension Liability as of June 30, 2024	\$168,495
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,811
- Net Difference Between Projected and Actual Investment	(24,269)
- Change of Assumptions	2,786
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,885)
Pension Expense/(Income)	22,537
Contributions	(33,003)
Total Activity in FY 2025	(32,023)
Net Pension Liability as of June 30, 2025	\$136,472

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$33,003

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$25,436
2027	6,005
2028	(3,431)
2029	(5,995)
2030	0
Thereafter	0
Total	\$22,015

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$241,174	\$136,472	\$49,638

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1523000
 Submission Unit Name: SCOTT COUNTY PUBLIC LIBRARY

Wages: \$244,664 Proportionate Share: 0.0000343

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$125,767	\$113,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,846	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,628
Change of Assumptions	2,314	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,546	3,659
Total	\$30,706	\$5,287

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,037
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(869)
Total	\$16,168

PERF Net Pension Liability - Unaudited

SCOTT COUNTY PUBLIC LIBRARY - 1523000

Net Pension Liability as of June 30, 2024	\$125,767
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,956
- Net Difference Between Projected and Actual Investment	(18,280)
- Change of Assumptions	2,314
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,818
Pension Expense/(Income)	16,168
Contributions	(27,402)
Total Activity in FY 2025	(12,426)
Net Pension Liability as of June 30, 2025	\$113,341

Supplemental Information

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

\$27,402

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,755
2027	8,787
2028	(144)
2029	(4,979)
2030	0
Thereafter	0
Total	\$25,419

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$200,297	\$113,341	\$41,225

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1524000
 Submission Unit Name: PAOLI COMMUNITY SCHOOL CORPORATION

Wages: \$2,030,172 Proportionate Share: 0.0002849

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,141,172	\$941,428

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,521
Change of Assumptions	19,219	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,162	47,805
Total	\$164,998	\$61,326

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,508
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(238)
Total	\$141,270

PERF Net Pension Liability - Unaudited

PAOLI COMMUNITY SCHOOL CORPORATION - 1524000

Net Pension Liability as of June 30, 2024	\$1,141,172
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,661
- Net Difference Between Projected and Actual Investment	(164,616)
- Change of Assumptions	19,219
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,182
Pension Expense/(Income)	141,270
Contributions	(222,460)
Total Activity in FY 2025	(199,744)
Net Pension Liability as of June 30, 2025	\$941,428

Supplemental Information

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

\$222,460

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$143,509
2027	22,454
2028	(20,937)
2029	(41,354)
2030	0
Thereafter	0
Total	\$103,672

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,663,695	\$941,428	\$342,419

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1525000
 Submission Unit Name: CITY OF NORTH VERNON

Wages: \$2,100,905 Proportionate Share: 0.0002948

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,216,551	\$974,141

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,190	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,991
Change of Assumptions	19,887	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,427	40,823
Total	\$169,504	\$54,814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,426
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,010)
Total	\$101,416

PERF Net Pension Liability - Unaudited

CITY OF NORTH VERNON - 1525000

Net Pension Liability as of June 30, 2024	\$1,216,551
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,508
- Net Difference Between Projected and Actual Investment	(175,067)
- Change of Assumptions	19,887
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,257
Pension Expense/(Income)	101,416
Contributions	(233,411)
Total Activity in FY 2025	(242,410)
Net Pension Liability as of June 30, 2025	\$974,141

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$233,411

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$152,599
2027	32,576
2028	(27,694)
2029	(42,791)
2030	0
Thereafter	0
Total	\$114,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,721,506	\$974,141	\$354,318

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1526000

Submission Unit Name: SOUTHWEST ALLEN COUNTY FIRE DISTRICT

Wages: \$1,400,588

Proportionate Share: 0.0001965

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$437,362	\$649,317

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,326
Change of Assumptions	13,256	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	244,408	10,198
Total	\$348,442	\$19,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,601
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,080
Total	\$169,681

PERF Net Pension Liability - Unaudited

SOUTHWEST ALLEN COUNTY FIRE DISTRICT - 1526000

Net Pension Liability as of June 30, 2024	\$437,362
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,954
- Net Difference Between Projected and Actual Investment	(67,234)
- Change of Assumptions	13,256
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	207,164
Pension Expense/(Income)	169,681
Contributions	(156,866)
Total Activity in FY 2025	211,955
Net Pension Liability as of June 30, 2025	\$649,317

Supplemental Information

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

\$156,866

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$195,292
2027	108,839
2028	53,310
2029	(28,523)
2030	0
Thereafter	0
Total	\$328,918

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,147,476	\$649,317	\$236,172

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1527000

Submission Unit Name: NORTH PUTNAM COMMUNITY SCHOOL CORPORATION

Wages: \$1,654,833

Proportionate Share:

0.0002322

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$995,250	\$767,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,271	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,020
Change of Assumptions	15,664	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,362	41,833
Total	\$133,297	\$52,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,346)
Total	\$105,987

PERF Net Pension Liability - Unaudited

NORTH PUTNAM COMMUNITY SCHOOL CORPORATION - 1527000

Net Pension Liability as of June 30, 2024	\$995,250
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,270
- Net Difference Between Projected and Actual Investment	(142,795)
- Change of Assumptions	15,664
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,750)
Pension Expense/(Income)	105,987
Contributions	(185,341)
Total Activity in FY 2025	(227,965)
Net Pension Liability as of June 30, 2025	\$767,285

Supplemental Information

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

\$185,341

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$121,263
2027	21,407
2028	(28,521)
2029	(33,705)
2030	0
Thereafter	0
Total	\$80,444

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,355,949	\$767,285	\$279,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1528000
 Submission Unit Name: DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE

Wages: \$345,329 Proportionate Share: 0.0000485

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$194,293	\$160,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,406	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,302
Change of Assumptions	3,272	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,179	1,697
Total	\$29,857	\$3,999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,090
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,544
Total	\$32,634

PERF Net Pension Liability - Unaudited

DAVIESS-MARTIN SPECIAL EDUCATION COOPERATIVE - 1528000

Net Pension Liability as of June 30, 2024	\$194,293
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,493
- Net Difference Between Projected and Actual Investment	(28,027)
- Change of Assumptions	3,272
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,725)
Pension Expense/(Income)	32,634
Contributions	(38,676)
Total Activity in FY 2025	(34,029)
Net Pension Liability as of June 30, 2025	\$160,264

Supplemental Information

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

\$38,676

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$29,869
2027	6,398
2028	(3,369)
2029	(7,040)
2030	0
Thereafter	0
Total	\$25,858

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$283,219	\$160,264	\$58,292

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1529000
 Submission Unit Name: TOWN OF ADVANCE

Wages: \$122,051 Proportionate Share: 0.0000171

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$70,542	\$56,505

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	812
Change of Assumptions	1,154	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	889	2,035
Total	\$9,943	\$2,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,045)
Total	\$7,448

PERF Net Pension Liability - Unaudited

TOWN OF ADVANCE - 1529000

Net Pension Liability as of June 30, 2024	\$70,542
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	670
- Net Difference Between Projected and Actual Investment	(10,152)
- Change of Assumptions	1,154
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	513
Pension Expense/(Income)	7,448
Contributions	(13,670)
Total Activity in FY 2025	(14,037)
Net Pension Liability as of June 30, 2025	\$56,505

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,670

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,299
2027	1,848
2028	(1,569)
2029	(2,482)
2030	0
Thereafter	0
Total	\$7,096

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,857	\$56,505	\$20,552

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1531000
 Submission Unit Name: TOWN OF MERRILLVILLE

Wages: \$3,505,483 Proportionate Share: 0.0004919

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,188,825	\$1,625,441

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$227,246	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	23,345
Change of Assumptions	33,183	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,449	171,288
Total	\$284,878	\$194,633

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$244,324
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(39,033)
Total	\$205,291

PERF Net Pension Liability - Unaudited

TOWN OF MERRILLVILLE - 1531000

Net Pension Liability as of June 30, 2024	\$2,188,825
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,918
- Net Difference Between Projected and Actual Investment	(313,153)
- Change of Assumptions	33,183
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(99,008)
Pension Expense/(Income)	205,291
Contributions	(392,615)
Total Activity in FY 2025	(563,384)
Net Pension Liability as of June 30, 2025	\$1,625,441

Supplemental Information

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

\$392,615

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$225,807
2027	11,654
2028	(75,815)
2029	(71,401)
2030	0
Thereafter	0
Total	\$90,245

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,872,487	\$1,625,441	\$591,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1532000
 Submission Unit Name: CONNERSVILLE UTILITIES

Wages: \$1,655,004 Proportionate Share: 0.0002322

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,000,894	\$767,285

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,271	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,020
Change of Assumptions	15,664	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,255	57,827
Total	\$124,190	\$68,847

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,333
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(33,668)
Total	\$81,665

PERF Net Pension Liability - Unaudited

CONNERSVILLE UTILITIES - 1532000

Net Pension Liability as of June 30, 2024	\$1,000,894
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,692
- Net Difference Between Projected and Actual Investment	(143,542)
- Change of Assumptions	15,664
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,072)
Pension Expense/(Income)	81,665
Contributions	(169,016)
Total Activity in FY 2025	(233,609)
Net Pension Liability as of June 30, 2025	\$767,285

Supplemental Information

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

\$169,016

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$113,326
2027	9,404
2028	(33,682)
2029	(33,705)
2030	0
Thereafter	0
Total	\$55,343

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,355,949	\$767,285	\$279,080

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1533000
 Submission Unit Name: CLAY TOWNSHIP, HAMILTON COUNTY

Wages: \$220,750 Proportionate Share: 0.0000310

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$131,813	\$102,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,471
Change of Assumptions	2,091	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	280	8,750
Total	\$16,692	\$10,221

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,398
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	(11,823)
Total	\$3,575

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP, HAMILTON COUNTY - 1533000

Net Pension Liability as of June 30, 2024	\$131,813
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	812
- Net Difference Between Projected and Actual Investment	(18,924)
- Change of Assumptions	2,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,954
Pension Expense/(Income)	3,575
Contributions	(23,884)
Total Activity in FY 2025	(29,376)
Net Pension Liability as of June 30, 2025	\$102,437

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,884

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,079
2027	1,713
2028	(3,821)
2029	(4,500)
2030	0
Thereafter	0
Total	\$6,471

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,027	\$102,437	\$37,259

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1534000
 Submission Unit Name: TOWN OF HAMILTON

Wages: \$885,909 Proportionate Share: 0.0001243

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$483,718	\$410,739

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,423	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,899
Change of Assumptions	8,385	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,091	5,619
Total	\$81,899	\$11,518

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,739
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,002
Total	\$76,741

PERF Net Pension Liability - Unaudited

TOWN OF HAMILTON - 1534000

Net Pension Liability as of June 30, 2024	\$483,718
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,848
- Net Difference Between Projected and Actual Investment	(69,945)
- Change of Assumptions	8,385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,214
Pension Expense/(Income)	76,741
Contributions	(99,222)
Total Activity in FY 2025	(72,979)
Net Pension Liability as of June 30, 2025	\$410,739

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$99,222

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$73,952
2027	20,357
2028	(5,885)
2029	(18,043)
2030	0
Thereafter	0
Total	\$70,381

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$725,859	\$410,739	\$149,395

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1535000
 Submission Unit Name: PIKE COUNTY SCHOOL CORPORATION

Wages: \$2,184,566 Proportionate Share: 0.0003065

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,316,923	\$1,012,803

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,595	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,546
Change of Assumptions	20,676	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,857	90,485
Total	\$178,128	\$105,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,237
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	(33,247)
Total	\$118,990

PERF Net Pension Liability - Unaudited

PIKE COUNTY SCHOOL CORPORATION - 1535000

Net Pension Liability as of June 30, 2024	\$1,316,923
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,626
- Net Difference Between Projected and Actual Investment	(188,911)
- Change of Assumptions	20,676
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,830)
Pension Expense/(Income)	118,990
Contributions	(244,671)
Total Activity in FY 2025	(304,120)
Net Pension Liability as of June 30, 2025	\$1,012,803

Supplemental Information

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

\$244,671

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$142,591
2027	13,254
2028	(38,257)
2029	(44,491)
2030	0
Thereafter	0
Total	\$73,097

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,789,830	\$1,012,803	\$368,380

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1536000

Submission Unit Name: NOBLESVILLE TOWNSHIP, HAMILTON COUNTY

Wages: \$336,038

Proportionate Share:

0.0000472

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$176,154	\$155,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,805	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,240
Change of Assumptions	3,184	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,308	5,659
Total	\$34,297	\$7,899

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,444
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,111)
Total	\$22,333

PERF Net Pension Liability - Unaudited

NOBLESVILLE TOWNSHIP, HAMILTON COUNTY - 1536000

Net Pension Liability as of June 30, 2024	\$176,154
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,751
- Net Difference Between Projected and Actual Investment	(25,563)
- Change of Assumptions	3,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,137
Pension Expense/(Income)	22,333
Contributions	(36,028)
Total Activity in FY 2025	(20,186)
Net Pension Liability as of June 30, 2025	\$155,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$36,028

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,855
2027	6,603
2028	(1,208)
2029	(6,852)
2030	0
Thereafter	0
Total	\$26,398

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$275,628	\$155,968	\$56,729

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1538000

Submission Unit Name: TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT

Wages: \$87,462

Proportionate Share: 0.0000123

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$46,356	\$40,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,682	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	584
Change of Assumptions	830	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,429	1,132
Total	\$8,941	\$1,716

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,109
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	(301)
Total	\$5,808

PERF Net Pension Liability - Unaudited

TOWN OF SELMA-LIBERTY REGIONAL WASTE DISTRICT - 1538000

Net Pension Liability as of June 30, 2024	\$46,356
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	931
- Net Difference Between Projected and Actual Investment	(6,722)
- Change of Assumptions	830
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,237
Pension Expense/(Income)	5,808
Contributions	(9,796)
Total Activity in FY 2025	(5,712)
Net Pension Liability as of June 30, 2025	\$40,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,796

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,053
2027	2,257
2028	(299)
2029	(1,786)
2030	0
Thereafter	0
Total	\$7,225

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,827	\$40,644	\$14,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1540000
 Submission Unit Name: LAWRENCEBURG PUBLIC LIBRARY

Wages: \$626,070 Proportionate Share: 0.0000878

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$346,262	\$290,128

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,561	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,167
Change of Assumptions	5,923	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,870	3,487
Total	\$57,354	\$7,654

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,610
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	2,073
Total	\$45,683

PERF Net Pension Liability - Unaudited

LAWRENCEBURG PUBLIC LIBRARY - 1540000

Net Pension Liability as of June 30, 2024	\$346,262
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,073
- Net Difference Between Projected and Actual Investment	(50,013)
- Change of Assumptions	5,923
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,320
Pension Expense/(Income)	45,683
Contributions	(70,120)
Total Activity in FY 2025	(56,134)
Net Pension Liability as of June 30, 2025	\$290,128

Supplemental Information

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

\$70,120

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$52,668
2027	14,800
2028	(5,024)
2029	(12,744)
2030	0
Thereafter	0
Total	\$49,700

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$512,715	\$290,128	\$105,526

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1541000
 Submission Unit Name: CENTER TOWNSHIP - PORTER COUNTY

Wages: \$54,450 Proportionate Share: 0.0000076

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$29,426	\$25,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,511	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	361
Change of Assumptions	513	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,083	866
Total	\$5,107	\$1,227

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,775
Specific 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	\$3,236

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP - PORTER COUNTY - 1541000

Net Pension Liability as of June 30, 2024	\$29,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	495
- Net Difference Between Projected and Actual Investment	(4,257)
- Change of Assumptions	513
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,799
Pension Expense/(Income)	3,236
Contributions	(6,098)
Total Activity in FY 2025	(4,312)
Net Pension Liability as of June 30, 2025	\$25,114

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,098

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,229
2027	1,078
2028	(324)
2029	(1,103)
2030	0
Thereafter	0
Total	\$3,880

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$44,381	\$25,114	\$9,134

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1542000
 Submission Unit Name: BARR-REEVE COMMUNITY SCHOOLS INC

Wages: \$1,280,159 Proportionate Share: 0.0001796

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$742,911	\$593,473

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$82,971	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,524
Change of Assumptions	12,115	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,360	10,872
Total	\$127,446	\$19,396

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,726
Total	\$105,932

PERF Net Pension Liability - Unaudited

BARR-REEVE COMMUNITY SCHOOLS INC - 1542000

Net Pension Liability as of June 30, 2024	\$742,911
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,832
- Net Difference Between Projected and Actual Investment	(106,888)
- Change of Assumptions	12,115
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(24,052)
Pension Expense/(Income)	105,932
Contributions	(143,377)
Total Activity in FY 2025	(149,438)
Net Pension Liability as of June 30, 2025	\$593,473

Supplemental Information

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

\$143,377

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$119,895
2027	31,138
2028	(16,912)
2029	(26,071)
2030	0
Thereafter	0
Total	\$108,050

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,048,788	\$593,473	\$215,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1543000
 Submission Unit Name: CITY OF OAKLAND CITY

Wages: \$383,960 Proportionate Share: 0.0000539

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$222,107	\$178,108

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,900	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,558
Change of Assumptions	3,636	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,716	9,814
Total	\$31,252	\$12,372

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,772
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	(3,559)
Total	\$23,213

PERF Net Pension Liability - Unaudited

CITY OF OAKLAND CITY - 1543000

Net Pension Liability as of June 30, 2024	\$222,107
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,137
- Net Difference Between Projected and Actual Investment	(31,966)
- Change of Assumptions	3,636
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,985
Pension Expense/(Income)	23,213
Contributions	(43,004)
Total Activity in FY 2025	(43,999)
Net Pension Liability as of June 30, 2025	\$178,108

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$43,004

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$26,362
2027	5,264
2028	(4,922)
2029	(7,824)
2030	0
Thereafter	0
Total	\$18,880

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$314,753	\$178,108	\$64,782

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1544000

Submission Unit Name: LAWRENCE TOWNSHIP - MARION COUNTY

Wages: \$1,415,667

Proportionate Share:

0.0001986

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$557,888	\$656,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,425
Change of Assumptions	13,397	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170,811	3,871
Total	\$275,956	\$13,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,644
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,921
Total	\$152,565

PERF Net Pension Liability - Unaudited

LAWRENCE TOWNSHIP - MARION COUNTY - 1544000

Net Pension Liability as of June 30, 2024	\$557,888
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	34,571
- Net Difference Between Projected and Actual Investment	(83,291)
- Change of Assumptions	13,397
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,518
Pension Expense/(Income)	152,565
Contributions	(149,391)
Total Activity in FY 2025	98,369
Net Pension Liability as of June 30, 2025	\$656,257

Supplemental Information

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

\$149,391

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$179,012
2027	83,042
2028	29,434
2029	(28,828)
2030	0
Thereafter	0
Total	\$262,660

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,159,739	\$656,257	\$238,696

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1545000
 Submission Unit Name: TOWN OF ODON

Wages: \$412,772 Proportionate Share: 0.0000579

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$243,471	\$191,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,748
Change of Assumptions	3,906	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,140	5,782
Total	\$36,794	\$8,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,759
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,044
Total	\$35,803

PERF Net Pension Liability - Unaudited

TOWN OF ODON - 1545000

Net Pension Liability as of June 30, 2024	\$243,471
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,795
- Net Difference Between Projected and Actual Investment	(34,984)
- Change of Assumptions	3,906
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,435)
Pension Expense/(Income)	35,803
Contributions	(46,230)
Total Activity in FY 2025	(52,145)
Net Pension Liability as of June 30, 2025	\$191,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,230

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$35,643
2027	7,234
2028	(6,209)
2029	(8,404)
2030	0
Thereafter	0
Total	\$28,264

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$338,111	\$191,326	\$69,590

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1546000
 Submission Unit Name: JASPER COUNTY PUBLIC LIBRARY

Wages: \$1,126,189 Proportionate Share: 0.0001580

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$684,058	\$522,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,992	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,499
Change of Assumptions	10,658	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,346	39,277
Total	\$90,996	\$46,776

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,478
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	(22,071)
Total	\$56,407

PERF Net Pension Liability - Unaudited

JASPER COUNTY PUBLIC LIBRARY - 1546000

Net Pension Liability as of June 30, 2024	\$684,058
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,884
- Net Difference Between Projected and Actual Investment	(98,071)
- Change of Assumptions	10,658
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,562)
Pension Expense/(Income)	56,407
Contributions	(125,277)
Total Activity in FY 2025	(161,961)
Net Pension Liability as of June 30, 2025	\$522,097

Supplemental Information

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

\$125,277

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$76,833
2027	11,251
2028	(20,929)
2029	(22,935)
2030	0
Thereafter	0
Total	\$44,220

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$922,653	\$522,097	\$189,899

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1547000
 Submission Unit Name: BRISTOL PUBLIC LIBRARY

Wages: \$102,429 Proportionate Share: 0.0000144

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$58,852	\$47,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,652	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	683
Change of Assumptions	971	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	715	1,927
Total	\$8,338	\$2,610

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,152
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(993)
Total	\$6,159

PERF Net Pension Liability - Unaudited

BRISTOL PUBLIC LIBRARY - 1547000

Net Pension Liability as of June 30, 2024	\$58,852
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	620
- Net Difference Between Projected and Actual Investment	(8,475)
- Change of Assumptions	971
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	929
Pension Expense/(Income)	6,159
Contributions	(11,472)
Total Activity in FY 2025	(11,268)
Net Pension Liability as of June 30, 2025	\$47,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,472

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,540
2027	1,505
2028	(1,227)
2029	(2,090)
2030	0
Thereafter	0
Total	\$5,728

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,090	\$47,584	\$17,307

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1549000
 Submission Unit Name: CLAY COMMUNITY SCHOOLS

Wages: \$8,351,005 Proportionate Share: 0.0011718

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,755,756	\$3,872,113

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$541,342	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	55,613
Change of Assumptions	79,048	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	83,388	21,948
Total	\$703,778	\$77,561

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$582,027
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	40,474
Total	\$622,501

PERF Net Pension Liability - Unaudited

CLAY COMMUNITY SCHOOLS - 1549000

Net Pension Liability as of June 30, 2024	\$4,755,756
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,935
- Net Difference Between Projected and Actual Investment	(685,291)
- Change of Assumptions	79,048
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,895)
Pension Expense/(Income)	622,501
Contributions	(918,941)
Total Activity in FY 2025	(883,643)
Net Pension Liability as of June 30, 2025	\$3,872,113

Supplemental Information

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

\$918,941

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$721,906
2027	171,408
2028	(97,004)
2029	(170,093)
2030	0
Thereafter	0
Total	\$626,217

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,842,813	\$3,872,113	\$1,408,378

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1550000
 Submission Unit Name: CITY OF MONTPELIER

Wages: \$362,896 Proportionate Share: 0.0000509

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$199,534	\$168,195

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,515	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,416
Change of Assumptions	3,434	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,778	13,172
Total	\$32,727	\$15,588

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,424)
Total	\$22,858

PERF Net Pension Liability - Unaudited

CITY OF MONTPELIER - 1550000

Net Pension Liability as of June 30, 2024	\$199,534
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,065
- Net Difference Between Projected and Actual Investment	(28,835)
- Change of Assumptions	3,434
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,783
Pension Expense/(Income)	22,858
Contributions	(40,644)
Total Activity in FY 2025	(31,339)
Net Pension Liability as of June 30, 2025	\$168,195

Supplemental Information

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

\$40,644

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,945
2027	6,267
2028	(2,685)
2029	(7,388)
2030	0
Thereafter	0
Total	\$17,139

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$297,234	\$168,195	\$61,176

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1551000
 Submission Unit Name: CITY OF CONNERSVILLE

Wages: \$2,793,248 Proportionate Share: 0.0003919

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,547,092	\$1,295,000

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$181,048	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	18,599
Change of Assumptions	26,437	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,813	39,574
Total	\$238,298	\$58,173

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$194,655
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,385)
Total	\$169,270

PERF Net Pension Liability - Unaudited

CITY OF CONNERSVILLE - 1551000

Net Pension Liability as of June 30, 2024	\$1,547,092
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	22,490
- Net Difference Between Projected and Actual Investment	(223,439)
- Change of Assumptions	26,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,913
Pension Expense/(Income)	169,270
Contributions	(304,763)
Total Activity in FY 2025	(252,092)
Net Pension Liability as of June 30, 2025	\$1,295,000

Supplemental Information

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

\$304,763

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$212,604
2027	49,183
2028	(24,776)
2029	(56,886)
2030	0
Thereafter	0
Total	\$180,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,288,529	\$1,295,000	\$471,022

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1552000
 Submission Unit Name: NAPPANEE PUBLIC LIBRARY

Wages: \$706,676 Proportionate Share: 0.0000992

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$407,129	\$327,798

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,828	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,708
Change of Assumptions	6,692	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,680	4,164
Total	\$70,200	\$8,872

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,272
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	8,199
Total	\$57,471

PERF Net Pension Liability - Unaudited

NAPPANEE PUBLIC LIBRARY - 1552000

Net Pension Liability as of June 30, 2024	\$407,129
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,102
- Net Difference Between Projected and Actual Investment	(58,613)
- Change of Assumptions	6,692
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,835)
Pension Expense/(Income)	57,471
Contributions	(79,148)
Total Activity in FY 2025	(79,331)
Net Pension Liability as of June 30, 2025	\$327,798

Supplemental Information

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

\$79,148

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$67,468
2027	16,999
2028	(8,740)
2029	(14,399)
2030	0
Thereafter	0
Total	\$61,328

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$579,286	\$327,798	\$119,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1553000
 Submission Unit Name: TOWN OF PITTSBORO

Wages: \$1,062,553 Proportionate Share: 0.0001491

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$512,338	\$492,688

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,880	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,076
Change of Assumptions	10,058	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,530	2,196
Total	\$151,468	\$9,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,057
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,125
Total	\$103,182

PERF Net Pension Liability - Unaudited

TOWN OF PITTSBORO - 1553000

Net Pension Liability as of June 30, 2024	\$512,338
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,372
- Net Difference Between Projected and Actual Investment	(74,911)
- Change of Assumptions	10,058
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,655
Pension Expense/(Income)	103,182
Contributions	(119,006)
Total Activity in FY 2025	(19,650)
Net Pension Liability as of June 30, 2025	\$492,688

Supplemental Information

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

\$119,006

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$113,843
2027	44,071
2028	5,925
2029	(21,643)
2030	0
Thereafter	0
Total	\$142,196

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$870,681	\$492,688	\$179,202

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1554000
 Submission Unit Name: TOWN OF BUNKER HILL

Wages: \$277,818 Proportionate Share: 0.0000390

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$170,914	\$128,872

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,017	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,851
Change of Assumptions	2,631	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,921	7,864
Total	\$33,569	\$9,715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,124
Total	\$22,495

PERF Net Pension Liability - Unaudited

TOWN OF BUNKER HILL - 1554000

Net Pension Liability as of June 30, 2024	\$170,914
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	500
- Net Difference Between Projected and Actual Investment	(24,481)
- Change of Assumptions	2,631
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,072)
Pension Expense/(Income)	22,495
Contributions	(31,115)
Total Activity in FY 2025	(42,042)
Net Pension Liability as of June 30, 2025	\$128,872

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,115

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,962
2027	7,065
2028	(5,512)
2029	(5,661)
2030	0
Thereafter	0
Total	\$23,854

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$227,743	\$128,872	\$46,874

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1555000
 Submission Unit Name: PORTER COUNTY EDUCATION SERVICES

Wages: \$2,096,811 Proportionate Share: 0.0002942

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,131,901	\$972,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$135,913	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,963
Change of Assumptions	19,846	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,619	7,357
Total	\$205,378	\$21,320

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,128
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,458
Total	\$176,586

PERF Net Pension Liability - Unaudited

PORTER COUNTY EDUCATION SERVICES - 1555000

Net Pension Liability as of June 30, 2024	\$1,131,901
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,907
- Net Difference Between Projected and Actual Investment	(163,831)
- Change of Assumptions	19,846
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,593
Pension Expense/(Income)	176,586
Contributions	(234,843)
Total Activity in FY 2025	(159,742)
Net Pension Liability as of June 30, 2025	\$972,159

Supplemental Information

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

\$234,843

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$189,299
2027	48,908
2028	(11,443)
2029	(42,706)
2030	0
Thereafter	0
Total	\$184,058

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,718,003	\$972,159	\$353,597

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: JEFFERSON TOWNSHIP - PIKE COUNTY

Proportionate Share:

0.0000012

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,837	\$3,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$554	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57
Change of Assumptions	81	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84	329
Total	\$719	\$386

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(185)
Total	\$411

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - PIKE COUNTY - 1556000

Net Pension Liability as of June 30, 2024	\$4,837
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58
- Net Difference Between Projected and Actual Investment	(697)
- Change of Assumptions	81
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239
Pension Expense/(Income)	411
Contributions	(964)
Total Activity in FY 2025	(872)
Net Pension Liability as of June 30, 2025	\$3,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$964

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$467
2027	130
2028	(89)
2029	(175)
2030	0
Thereafter	0
Total	\$333

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,007	\$3,965	\$1,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1557000
 Submission Unit Name: TOWN OF LADOGA

Wages: \$328,859 Proportionate Share: 0.0000461

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$203,968	\$152,333

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,297	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,188
Change of Assumptions	3,110	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,927	10,408
Total	\$31,334	\$12,596

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,356
Total	\$25,254

PERF Net Pension Liability - Unaudited

TOWN OF LADOGA - 1557000

Net Pension Liability as of June 30, 2024	\$203,968
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	393
- Net Difference Between Projected and Actual Investment	(29,194)
- Change of Assumptions	3,110
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,366)
Pension Expense/(Income)	25,254
Contributions	(36,832)
Total Activity in FY 2025	(51,635)
Net Pension Liability as of June 30, 2025	\$152,333

Supplemental Information

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

\$36,832

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,695
2027	4,607
2028	(6,873)
2029	(6,691)
2030	0
Thereafter	0
Total	\$18,738

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$269,204	\$152,333	\$55,407

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1558000
 Submission Unit Name: TOWN OF WORTHINGTON

Wages: \$250,415 Proportionate Share: 0.0000351

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$120,123	\$115,985

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,215	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,666
Change of Assumptions	2,368	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,942	10,105
Total	\$32,525	\$11,771

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,897)
Total	\$11,537

PERF Net Pension Liability - Unaudited

TOWN OF WORTHINGTON - 1558000

Net Pension Liability as of June 30, 2024	\$120,123
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,904
- Net Difference Between Projected and Actual Investment	(17,571)
- Change of Assumptions	2,368
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,671
Pension Expense/(Income)	11,537
Contributions	(28,047)
Total Activity in FY 2025	(4,138)
Net Pension Liability as of June 30, 2025	\$115,985

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,047

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$17,244
2027	7,109
2028	1,497
2029	(5,096)
2030	0
Thereafter	0
Total	\$20,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$204,969	\$115,985	\$42,186

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1559000
 Submission Unit Name: CENTRAL NINE CAREER CENTER

Wages: \$804,014 Proportionate Share: 0.0001128

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$501,455	\$372,738

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,111	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,353
Change of Assumptions	7,609	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,259	27,512
Total	\$66,979	\$32,865

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,027
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	3,141
Total	\$59,168

PERF Net Pension Liability - Unaudited

CENTRAL NINE CAREER CENTER - 1559000

Net Pension Liability as of June 30, 2024	\$501,455
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	718
- Net Difference Between Projected and Actual Investment	(71,747)
- Change of Assumptions	7,609
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(34,415)
Pension Expense/(Income)	59,168
Contributions	(90,050)
Total Activity in FY 2025	(128,717)
Net Pension Liability as of June 30, 2025	\$372,738

Supplemental Information

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

\$90,050

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$60,932
2027	6,846
2028	(17,291)
2029	(16,373)
2030	0
Thereafter	0
Total	\$34,114

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$658,704	\$372,738	\$135,574

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1560000
 Submission Unit Name: WHITLEY COUNTY CONSOLIDATED SCHOOLS

Wages: \$6,225,433 Proportionate Share: 0.0008735

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,770,180	\$2,886,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$403,535	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	41,456
Change of Assumptions	58,925	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,912	153,578
Total	\$500,372	\$195,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$433,863
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	(37,561)
Total	\$396,302

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY CONSOLIDATED SCHOOLS - 1560000

Net Pension Liability as of June 30, 2024	\$3,770,180
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,137
- Net Difference Between Projected and Actual Investment	(540,641)
- Change of Assumptions	58,925
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(132,652)
Pension Expense/(Income)	396,302
Contributions	(682,845)
Total Activity in FY 2025	(883,774)
Net Pension Liability as of June 30, 2025	\$2,886,406

Supplemental Information

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

\$682,845

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$473,074
2027	74,962
2028	(115,904)
2029	(126,794)
2030	0
Thereafter	0
Total	\$305,338

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,100,868	\$2,886,406	\$1,049,853

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1561000
 Submission Unit Name: HARRISON COUNTY PUBLIC LIBRARY

Wages: \$1,044,239 Proportionate Share: 0.0001465

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$623,593	\$484,097

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$67,679	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,953
Change of Assumptions	9,883	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,072	26,099
Total	\$86,634	\$33,052

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$72,766
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,732)
Total	\$70,034

PERF Net Pension Liability - Unaudited

HARRISON COUNTY PUBLIC LIBRARY - 1561000

Net Pension Liability as of June 30, 2024	\$623,593
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,768
- Net Difference Between Projected and Actual Investment	(89,519)
- Change of Assumptions	9,883
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(16,707)
Pension Expense/(Income)	70,034
Contributions	(116,955)
Total Activity in FY 2025	(139,496)
Net Pension Liability as of June 30, 2025	\$484,097

Supplemental Information

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

\$116,955

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,460
2027	11,549
2028	(17,162)
2029	(21,265)
2030	0
Thereafter	0
Total	\$53,582

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$855,498	\$484,097	\$176,077

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1562000
 Submission Unit Name: COATESVILLE LIBRARY

Wages: \$42,000 Proportionate Share: 0.0000059

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$25,395	\$19,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	280
Change of Assumptions	398	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	286	1,324
Total	\$3,410	\$1,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,931
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	(633)
Total	\$2,298

PERF Net Pension Liability - Unaudited

COATESVILLE LIBRARY - 1562000

Net Pension Liability as of June 30, 2024	\$25,395
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123
- Net Difference Between Projected and Actual Investment	(3,642)
- Change of Assumptions	398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(372)
Pension Expense/(Income)	2,298
Contributions	(4,704)
Total Activity in FY 2025	(5,899)
Net Pension Liability as of June 30, 2025	\$19,496

Supplemental Information

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

\$4,704

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$2,982
2027	427
2028	(746)
2029	(857)
2030	0
Thereafter	0
Total	\$1,806

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,453	\$19,496	\$7,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1563000
 Submission Unit Name: CITY OF NOBLESVILLE

Wages: \$16,023,345 Proportionate Share: 0.0022484

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,693,625	\$7,429,645

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,038,705	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	106,708
Change of Assumptions	151,673	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	313,059	8,149
Total	\$1,503,437	\$114,857

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,116,770
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,999
Total	\$1,256,769

PERF Net Pension Liability - Unaudited

CITY OF NOBLESVILLE - 1563000

Net Pension Liability as of June 30, 2024	\$8,693,625
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	147,714
- Net Difference Between Projected and Actual Investment	(1,257,774)
- Change of Assumptions	151,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	229,265
Pension Expense/(Income)	1,256,769
Contributions	(1,791,627)
Total Activity in FY 2025	(1,263,980)
Net Pension Liability as of June 30, 2025	\$7,429,645

Supplemental Information

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

\$1,791,627

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,429,211
2027	382,223
2028	(96,486)
2029	(326,368)
2030	0
Thereafter	0
Total	\$1,388,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,129,699	\$7,429,645	\$2,702,336

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1564000
 Submission Unit Name: TOWN OF NORTH WEBSTER

Wages: \$449,454 Proportionate Share: 0.0000631

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$251,533	\$208,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,151	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,995
Change of Assumptions	4,257	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,937	6,338
Total	\$41,345	\$9,333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,341
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,180
Total	\$33,521

PERF Net Pension Liability - Unaudited

TOWN OF NORTH WEBSTER - 1564000

Net Pension Liability as of June 30, 2024	\$251,533
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,372
- Net Difference Between Projected and Actual Investment	(36,299)
- Change of Assumptions	4,257
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,464
Pension Expense/(Income)	33,521
Contributions	(50,339)
Total Activity in FY 2025	(43,024)
Net Pension Liability as of June 30, 2025	\$208,509

Supplemental Information

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

\$50,339

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$38,469
2027	6,840
2028	(4,139)
2029	(9,158)
2030	0
Thereafter	0
Total	\$32,012

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$368,477	\$208,509	\$75,839

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1565000
 Submission Unit Name: TOWN OF ROSSVILLE

Wages: \$228,342 Proportionate Share: 0.0000320

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$130,604	\$105,741

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,783	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,519
Change of Assumptions	2,159	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,622	3,937
Total	\$18,564	\$5,456

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,889)
Total	\$8,005

PERF Net Pension Liability - Unaudited

TOWN OF ROSSVILLE - 1565000

Net Pension Liability as of June 30, 2024	\$130,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,398
- Net Difference Between Projected and Actual Investment	(18,811)
- Change of Assumptions	2,159
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,961
Pension Expense/(Income)	8,005
Contributions	(25,575)
Total Activity in FY 2025	(24,863)
Net Pension Liability as of June 30, 2025	\$105,741

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,575

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$16,184
2027	4,241
2028	(2,671)
2029	(4,646)
2030	0
Thereafter	0
Total	\$13,108

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$186,866	\$105,741	\$38,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1566000
 Submission Unit Name: TOWN OF WESTPORT

Wages: \$486,502 Proportionate Share: 0.0000683

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$271,688	\$225,691

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,553	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,241
Change of Assumptions	4,607	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,158	2,879
Total	\$40,318	\$6,120

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,924
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	591
Total	\$34,515

PERF Net Pension Liability - Unaudited

TOWN OF WESTPORT - 1566000

Net Pension Liability as of June 30, 2024	\$271,688
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,708
- Net Difference Between Projected and Actual Investment	(39,213)
- Change of Assumptions	4,607
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,051)
Pension Expense/(Income)	34,515
Contributions	(48,563)
Total Activity in FY 2025	(45,997)
Net Pension Liability as of June 30, 2025	\$225,691

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$48,563

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,271
2027	8,690
2028	(5,849)
2029	(9,914)
2030	0
Thereafter	0
Total	\$34,198

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$398,843	\$225,691	\$82,089

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1567000
 Submission Unit Name: TOWN OF DALEVILLE

Wages: \$544,864 Proportionate Share: 0.0000765

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$324,897	\$252,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,341	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,631
Change of Assumptions	5,161	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,654	9,484
Total	\$49,156	\$13,115

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,997
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	9,639
Total	\$47,636

PERF Net Pension Liability - Unaudited

TOWN OF DALEVILLE - 1567000

Net Pension Liability as of June 30, 2024	\$324,897
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,043
- Net Difference Between Projected and Actual Investment	(46,649)
- Change of Assumptions	5,161
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,275)
Pension Expense/(Income)	47,636
Contributions	(61,025)
Total Activity in FY 2025	(72,109)
Net Pension Liability as of June 30, 2025	\$252,788

Supplemental Information

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

\$61,025

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$48,132
2027	7,847
2028	(8,834)
2029	(11,104)
2030	0
Thereafter	0
Total	\$36,041

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$446,727	\$252,788	\$91,945

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1568000

Submission Unit Name: COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY

Wages: \$506,157

Proportionate Share:

0.0000710

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$226,138	\$234,613

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,800	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,370
Change of Assumptions	4,790	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,750	7,934
Total	\$75,340	\$11,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,265
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,601
Total	\$41,866

PERF Net Pension Liability - Unaudited

COLUMBUS TOWNSHIP - BARTHOLOMEW COUNTY - 1568000

Net Pension Liability as of June 30, 2024	\$226,138
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,624
- Net Difference Between Projected and Actual Investment	(33,311)
- Change of Assumptions	4,790
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,196
Pension Expense/(Income)	41,866
Contributions	(56,690)
Total Activity in FY 2025	8,475
Net Pension Liability as of June 30, 2025	\$234,613

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,690

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$49,649
2027	18,458
2028	6,236
2029	(10,307)
2030	0
Thereafter	0
Total	\$64,036

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$414,610	\$234,613	\$85,334

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1569000

Submission Unit Name: HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY

Wages: \$1,693,488

Proportionate Share:

0.0002376

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$777,577	\$785,129

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$109,765	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,276
Change of Assumptions	16,028	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	129,154	2,410
Total	\$254,947	\$13,686

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$118,015
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,501
Total	\$166,516

PERF Net Pension Liability - Unaudited

HUSSEY-MAYFIELD MEMORIAL PUBLIC LIBRARY - 1569000

Net Pension Liability as of June 30, 2024	\$777,577
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,073
- Net Difference Between Projected and Actual Investment	(114,230)
- Change of Assumptions	16,028
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	98,666
Pension Expense/(Income)	166,516
Contributions	(189,501)
Total Activity in FY 2025	7,552
Net Pension Liability as of June 30, 2025	\$785,129

Supplemental Information

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

\$189,501

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$184,815
2027	74,096
2028	16,839
2029	(34,489)
2030	0
Thereafter	0
Total	\$241,261

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,387,483	\$785,129	\$285,570

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1570000

Submission Unit Name: BAINBRIDGE TOWNSHIP - DUBOIS COUNTY

Wages: \$41,628

Proportionate Share: 0.0000058

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$23,783	\$19,166

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,679	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	275
Change of Assumptions	391	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	4,070
Total	\$3,070	\$4,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,881
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,940)
Total	(\$59)

PERF Net Pension Liability - Unaudited

BAINBRIDGE TOWNSHIP - DUBOIS COUNTY - 1570000

Net Pension Liability as of June 30, 2024	\$23,783
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	242
- Net Difference Between Projected and Actual Investment	(3,424)
- Change of Assumptions	391
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112
Pension Expense/(Income)	(59)
Contributions	(1,879)
Total Activity in FY 2025	(4,617)
Net Pension Liability as of June 30, 2025	\$19,166

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,879

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,300
2027	(539)
2028	(1,194)
2029	(842)
2030	0
Thereafter	0
Total	(1,275)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,870	\$19,166	\$6,971

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1572000
 Submission Unit Name: TOWN OF FORT BRANCH

Wages: \$408,288 Proportionate Share: 0.0000573

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$236,216	\$189,343

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,471	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,719
Change of Assumptions	3,865	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,517	6,147
Total	\$34,853	\$8,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,461
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,924)
Total	\$25,537

PERF Net Pension Liability - Unaudited

TOWN OF FORT BRANCH - 1572000

Net Pension Liability as of June 30, 2024	\$236,216
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,262
- Net Difference Between Projected and Actual Investment	(33,995)
- Change of Assumptions	3,865
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,888)
Pension Expense/(Income)	25,537
Contributions	(42,654)
Total Activity in FY 2025	(46,873)
Net Pension Liability as of June 30, 2025	\$189,343

Supplemental Information

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

\$42,654

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$32,566
2027	7,752
2028	(6,014)
2029	(8,317)
2030	0
Thereafter	0
Total	\$25,987

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$334,608	\$189,343	\$68,868

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1573000
 Submission Unit Name: TOWN OF SPENCER

Wages: \$1,479,805 Proportionate Share: 0.0002076

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$840,460	\$685,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,906	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,853
Change of Assumptions	14,004	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,044	2,153
Total	\$131,954	\$12,006

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,114
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	11,677
Total	\$114,791

PERF Net Pension Liability - Unaudited

TOWN OF SPENCER - 1573000

Net Pension Liability as of June 30, 2024	\$840,460
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,769
- Net Difference Between Projected and Actual Investment	(121,133)
- Change of Assumptions	14,004
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,157)
Pension Expense/(Income)	114,791
Contributions	(165,738)
Total Activity in FY 2025	(154,464)
Net Pension Liability as of June 30, 2025	\$685,996

Supplemental Information

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

\$165,738

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$133,702
2027	32,434
2028	(16,054)
2029	(30,134)
2030	0
Thereafter	0
Total	\$119,948

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,212,296	\$685,996	\$249,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1574000
 Submission Unit Name: CENTERVILLE LIBRARY

Wages: \$116,070 Proportionate Share: 0.0000163

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$87,875	\$53,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,530	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	774
Change of Assumptions	1,100	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	914	13,474
Total	\$9,544	\$14,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,954)
Total	\$4,142

PERF Net Pension Liability - Unaudited

CENTERVILLE LIBRARY - 1574000

Net Pension Liability as of June 30, 2024	\$87,875
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,476)
- Net Difference Between Projected and Actual Investment	(12,409)
- Change of Assumptions	1,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,370)
Pension Expense/(Income)	4,142
Contributions	(13,000)
Total Activity in FY 2025	(34,013)
Net Pension Liability as of June 30, 2025	\$53,862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,000

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,197
2027	(2,085)
2028	(5,450)
2029	(2,366)
2030	0
Thereafter	0
Total	(\$4,704)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$95,185	\$53,862	\$19,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1575000
 Submission Unit Name: SPENCER COUNTY PUBLIC LIBRARY

Wages: \$543,584 Proportionate Share: 0.0000763

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$309,983	\$252,127

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,249	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,621
Change of Assumptions	5,147	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	13,087
Total	\$40,396	\$16,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$37,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,802)
Total	\$28,096

PERF Net Pension Liability - Unaudited

SPENCER COUNTY PUBLIC LIBRARY - 1575000

Net Pension Liability as of June 30, 2024	\$309,983
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,480
- Net Difference Between Projected and Actual Investment	(44,664)
- Change of Assumptions	5,147
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,710
Pension Expense/(Income)	28,096
Contributions	(51,625)
Total Activity in FY 2025	(57,856)
Net Pension Liability as of June 30, 2025	\$252,127

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$51,625

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$37,544
2027	5,649
2028	(8,430)
2029	(11,075)
2030	0
Thereafter	0
Total	\$23,688

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$445,560	\$252,127	\$91,704

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1576000
 Submission Unit Name: TOWN OF ALBANY

Wages: \$428,518 Proportionate Share: 0.0000601

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$276,122	\$198,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,765	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,852
Change of Assumptions	4,054	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,116	24,107
Total	\$34,935	\$26,959

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,009)
Total	\$21,842

PERF Net Pension Liability - Unaudited

TOWN OF ALBANY - 1576000

Net Pension Liability as of June 30, 2024	\$276,122
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(534)
- Net Difference Between Projected and Actual Investment	(39,412)
- Change of Assumptions	4,054
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,593)
Pension Expense/(Income)	21,842
Contributions	(47,884)
Total Activity in FY 2025	(77,527)
Net Pension Liability as of June 30, 2025	\$198,595

Supplemental Information

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

\$47,884

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$27,262
2027	385
2028	(10,947)
2029	(8,724)
2030	0
Thereafter	0
Total	\$7,976

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,958	\$198,595	\$72,234

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1577000

Submission Unit Name: BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY

Wages: \$132,935

Proportionate Share:

0.0000187

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$69,333	\$61,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,639	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	887
Change of Assumptions	1,261	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,551	0
Total	\$15,451	\$887

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,288
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,133
Total	\$13,421

PERF Net Pension Liability - Unaudited

BROOK IROQUOIS TOWNSHIP PUBLIC LIBRARY - 1577000

Net Pension Liability as of June 30, 2024	\$69,333
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,533
- Net Difference Between Projected and Actual Investment	(10,067)
- Change of Assumptions	1,261
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,201
Pension Expense/(Income)	13,421
Contributions	(14,889)
Total Activity in FY 2025	(7,540)
Net Pension Liability as of June 30, 2025	\$61,793

Supplemental Information

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

\$14,889

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,722
2027	3,792
2028	(236)
2029	(2,714)
2030	0
Thereafter	0
Total	\$14,564

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$109,200	\$61,793	\$22,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1578000
 Submission Unit Name: TOWN OF FRENCH LICK

Wages: \$869,659 Proportionate Share: 0.0001220

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$486,540	\$403,139

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,361	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,790
Change of Assumptions	8,230	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,980	1,759
Total	\$84,571	\$7,549

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,597
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	14,047
Total	\$74,644

PERF Net Pension Liability - Unaudited

TOWN OF FRENCH LICK - 1578000

Net Pension Liability as of June 30, 2024	\$486,540
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,497
- Net Difference Between Projected and Actual Investment	(70,210)
- Change of Assumptions	8,230
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,384)
Pension Expense/(Income)	74,644
Contributions	(90,178)
Total Activity in FY 2025	(83,401)
Net Pension Liability as of June 30, 2025	\$403,139

Supplemental Information

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

\$90,178

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$82,622
2027	21,935
2028	(9,827)
2029	(17,708)
2030	0
Thereafter	0
Total	\$77,022

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$712,428	\$403,139	\$146,631

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1579000
 Submission Unit Name: TOWN OF LAGRO

Wages: \$40,916 Proportionate Share: 0.0000057

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$23,783	\$18,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,633	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	271
Change of Assumptions	385	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	329	4,907
Total	\$3,347	\$5,178

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,831
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	(6,253)
Total	(\$3,422)

PERF Net Pension Liability - Unaudited

TOWN OF LAGRO - 1579000

Net Pension Liability as of June 30, 2024	\$23,783
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	196
- Net Difference Between Projected and Actual Investment	(3,420)
- Change of Assumptions	385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,896
Pension Expense/(Income)	(3,422)
Contributions	(4,583)
Total Activity in FY 2025	(4,948)
Net Pension Liability as of June 30, 2025	\$18,835

Supplemental Information

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

\$4,583

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(5634)
2027	199
2028	(569)
2029	(827)
2030	0
Thereafter	0
Total	(1,831)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,286	\$18,835	\$6,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1580000
 Submission Unit Name: PERRY TOWNSHIP - MONROE COUNTY

Wages: \$465,146 Proportionate Share: 0.0000653

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$241,456	\$215,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,167	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,099
Change of Assumptions	4,405	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,410	0
Total	\$53,982	\$3,099

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,181
Total	\$42,615

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MONROE COUNTY - 1580000

Net Pension Liability as of June 30, 2024	\$241,456
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,421
- Net Difference Between Projected and Actual Investment	(35,069)
- Change of Assumptions	4,405
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,046
Pension Expense/(Income)	42,615
Contributions	(52,096)
Total Activity in FY 2025	(25,678)
Net Pension Liability as of June 30, 2025	\$215,778

Supplemental Information

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

\$52,096

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$46,385
2027	14,654
2028	(677)
2029	(9,479)
2030	0
Thereafter	0
Total	\$50,883

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$381,324	\$215,778	\$78,484

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1582000
 Submission Unit Name: BENTON COUNTY PUBLIC LIBRARY

Wages: \$141,753 Proportionate Share: 0.0000199

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$78,201	\$65,758

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,193	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	944
Change of Assumptions	1,342	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,609	1,132
Total	\$13,144	\$2,076

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,884
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,388
Total	\$12,272

PERF Net Pension Liability - Unaudited

BENTON COUNTY PUBLIC LIBRARY - 1582000

Net Pension Liability as of June 30, 2024	\$78,201
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,178
- Net Difference Between Projected and Actual Investment	(11,298)
- Change of Assumptions	1,342
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(61)
Pension Expense/(Income)	12,272
Contributions	(15,876)
Total Activity in FY 2025	(12,443)
Net Pension Liability as of June 30, 2025	\$65,758

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,876

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,316
2027	2,732
2028	(1,091)
2029	(2,889)
2030	0
Thereafter	0
Total	\$11,068

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$116,208	\$65,758	\$23,918

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1583000

Submission Unit Name: CLOVERDALE COMMUNITY SCHOOL CORPORATION

Wages: \$1,455,646

Proportionate Share: 0.0002043

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$620,772	\$675,092

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,696
Change of Assumptions	13,782	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	150,610	0
Total	\$258,774	\$9,696

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,475
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,027
Total	\$164,502

PERF Net Pension Liability - Unaudited

CLOVERDALE COMMUNITY SCHOOL CORPORATION - 1583000

Net Pension Liability as of June 30, 2024	\$620,772
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,760
- Net Difference Between Projected and Actual Investment	(91,888)
- Change of Assumptions	13,782
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	97,695
Pension Expense/(Income)	164,502
Contributions	(160,531)
Total Activity in FY 2025	54,320
Net Pension Liability as of June 30, 2025	\$675,092

Supplemental Information

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

\$160,531

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$180,402
2027	75,305
2028	23,026
2029	(29,655)
2030	0
Thereafter	0
Total	\$249,078

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,193,025	\$675,092	\$245,547

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1585000
 Submission Unit Name: TOWN OF WEST BADEN SPRINGS

Wages: \$451,941 Proportionate Share: 0.0000634

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$245,084	\$209,500

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,289	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,009
Change of Assumptions	4,277	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,652	3,395
Total	\$43,218	\$6,404

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,490
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	1,123
Total	\$32,613

PERF Net Pension Liability - Unaudited

TOWN OF WEST BADEN SPRINGS - 1585000

Net Pension Liability as of June 30, 2024	\$245,084
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,171
- Net Difference Between Projected and Actual Investment	(35,459)
- Change of Assumptions	4,277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,431
Pension Expense/(Income)	32,613
Contributions	(50,617)
Total Activity in FY 2025	(35,584)
Net Pension Liability as of June 30, 2025	\$209,500

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,617

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$39,136
2027	9,568
2028	(2,687)
2029	(9,203)
2030	0
Thereafter	0
Total	\$36,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$370,229	\$209,500	\$76,200

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1586000
 Submission Unit Name: WRIGHT TOWNSHIP - GREENE COUNTY

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	2,159	1,165
Total	\$2,159	\$1,165

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	(573)
Total	(\$573)

PERF Net Pension Liability - Unaudited

WRIGHT TOWNSHIP - GREENE COUNTY - 1586000

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	573
Pension Expense/(Income)	(573)
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	\$98
2027	896
2028	0
2029	0
2030	0
Thereafter	0
Total	\$994

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1587000

Submission Unit Name: JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$65,928

Proportionate Share: 0.0000093

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$37,488	\$30,731

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,296	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	441
Change of Assumptions	627	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	454	329
Total	\$5,377	\$770

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,619
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	(165)
Total	\$4,454

PERF Net Pension Liability - Unaudited

JACKSON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1587000

Net Pension Liability as of June 30, 2024	\$37,488
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	454
- Net Difference Between Projected and Actual Investment	(5,405)
- Change of Assumptions	627
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	497
Pension Expense/(Income)	4,454
Contributions	(7,384)
Total Activity in FY 2025	(6,757)
Net Pension Liability as of June 30, 2025	\$30,731

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,384

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,389
2027	1,267
2028	(699)
2029	(1,350)
2030	0
Thereafter	0
Total	\$4,607

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$54,308	\$30,731	\$11,178

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1588000
 Submission Unit Name: LINTON HOUSING AUTHORITY

Wages: \$65,040 Proportionate Share: 0.0000091

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$39,101	\$30,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	432
Change of Assumptions	614	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56	10,296
Total	\$4,874	\$10,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,498)
Total	(\$2,978)

PERF Net Pension Liability - Unaudited

LINTON HOUSING AUTHORITY - 1588000

Net Pension Liability as of June 30, 2024	\$39,101
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	197
- Net Difference Between Projected and Actual Investment	(5,609)
- Change of Assumptions	614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,255)
Pension Expense/(Income)	(2,978)
Contributions	0
Total Activity in FY 2025	(9,031)
Net Pension Liability as of June 30, 2025	\$30,070

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$3)
2027	(1,578)
2028	(2,952)
2029	(1,321)
2030	0
Thereafter	0
Total	(\$5,854)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,140	\$30,070	\$10,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1589000
 Submission Unit Name: TOWN OF MENTONE

Wages: \$229,723 Proportionate Share: 0.0000322

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$135,441	\$106,402

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,876	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,528
Change of Assumptions	2,172	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,843	12,180
Total	\$19,891	\$13,708

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,994
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,372)
Total	\$10,622

PERF Net Pension Liability - Unaudited

TOWN OF MENTONE - 1589000

Net Pension Liability as of June 30, 2024	\$135,441
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	995
- Net Difference Between Projected and Actual Investment	(19,461)
- Change of Assumptions	2,172
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,362
Pension Expense/(Income)	10,622
Contributions	(25,729)
Total Activity in FY 2025	(29,039)
Net Pension Liability as of June 30, 2025	\$106,402

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,729

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,528
2027	(215)
2028	(3,456)
2029	(4,674)
2030	0
Thereafter	0
Total	\$6,183

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$188,034	\$106,402	\$38,701

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1590000

Submission Unit Name: NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT

Wages: \$307,070

Proportionate Share: 0.0000431

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$167,689	\$142,420

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,911	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,046
Change of Assumptions	2,907	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,586	4,995
Total	\$28,404	\$7,041

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,408
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,636)
Total	\$18,772

PERF Net Pension Liability - Unaudited

NORTHEAST INDIANA SOLID WASTE MANAGEMENT DISTRICT - 1590000

Net Pension Liability as of June 30, 2024	\$167,689
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,725
- Net Difference Between Projected and Actual Investment	(24,249)
- Change of Assumptions	2,907
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,968
Pension Expense/(Income)	18,772
Contributions	(34,392)
Total Activity in FY 2025	(25,269)
Net Pension Liability as of June 30, 2025	\$142,420

Supplemental Information

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

\$34,392

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,153
2027	6,505
2028	(2,037)
2029	(6,258)
2030	0
Thereafter	0
Total	\$21,363

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$251,686	\$142,420	\$51,802

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1591000

Submission Unit Name: SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION

Wages: \$1,422,989

Proportionate Share: 0.0001997

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$655,035	\$659,892

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$92,256	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,478
Change of Assumptions	13,471	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105,065	32,133
Total	\$210,792	\$41,611

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$99,190
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,193
Total	\$142,383

PERF Net Pension Liability - Unaudited

SOUTHWEST DUBOIS COUNTY SCHOOL CORPORATION - 1591000

Net Pension Liability as of June 30, 2024	\$655,035
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,123
- Net Difference Between Projected and Actual Investment	(96,207)
- Change of Assumptions	13,471
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,421
Pension Expense/(Income)	142,383
Contributions	(124,334)
Total Activity in FY 2025	4,857
Net Pension Liability as of June 30, 2025	\$659,892

Supplemental Information

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

\$124,334

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$144,155
2027	48,881
2028	5,134
2029	(28,989)
2030	0
Thereafter	0
Total	\$169,181

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,166,163	\$659,892	\$240,018

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1592000
 Submission Unit Name: WARREN COUNTY HIGHWAY

Wages: \$1,200,810 Proportionate Share: 0.0001685

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$673,981	\$556,794

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,843	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,997
Change of Assumptions	11,367	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,353	9,720
Total	\$100,563	\$17,717

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,693
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,959)
Total	\$79,734

PERF Net Pension Liability - Unaudited

WARREN COUNTY HIGHWAY - 1592000

Net Pension Liability as of June 30, 2024	\$673,981
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,768
- Net Difference Between Projected and Actual Investment	(97,234)
- Change of Assumptions	11,367
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,613
Pension Expense/(Income)	79,734
Contributions	(134,435)
Total Activity in FY 2025	(117,187)
Net Pension Liability as of June 30, 2025	\$556,794

Supplemental Information

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

\$134,435

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$96,227
2027	22,565
2028	(11,487)
2029	(24,459)
2030	0
Thereafter	0
Total	\$82,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$983,968	\$556,794	\$202,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1592001
 Submission Unit Name: WARREN COUNTY-GENERAL

Wages: \$2,542,839 Proportionate Share: 0.0003568

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,430,193	\$1,179,015

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$164,833	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	16,934
Change of Assumptions	24,069	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,612	0
Total	\$246,514	\$16,934

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$177,221
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,025
Total	\$218,246

PERF Net Pension Liability - Unaudited

WARREN COUNTY-GENERAL - 1592001

Net Pension Liability as of June 30, 2024	\$1,430,193
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,256
- Net Difference Between Projected and Actual Investment	(206,296)
- Change of Assumptions	24,069
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,654)
Pension Expense/(Income)	218,246
Contributions	(284,799)
Total Activity in FY 2025	(251,178)
Net Pension Liability as of June 30, 2025	\$1,179,015

Supplemental Information

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

\$284,799

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$240,204
2027	66,037
2028	(24,869)
2029	(51,792)
2030	0
Thereafter	0
Total	\$229,580

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,083,560	\$1,179,015	\$428,835

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1593000

Submission Unit Name: WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$429,838

Proportionate Share: 0.0000603

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$259,192	\$199,256

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,857	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,862
Change of Assumptions	4,068	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,367	10,114
Total	\$38,292	\$12,976

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,578)
Total	\$24,373

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1593000

Net Pension Liability as of June 30, 2024	\$259,192
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,293
- Net Difference Between Projected and Actual Investment	(37,180)
- Change of Assumptions	4,068
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,348)
Pension Expense/(Income)	24,373
Contributions	(48,142)
Total Activity in FY 2025	(59,936)
Net Pension Liability as of June 30, 2025	\$199,256

Supplemental Information

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

\$48,142

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,760
2027	6,856
2028	(7,546)
2029	(8,754)
2030	0
Thereafter	0
Total	\$25,316

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$352,126	\$199,256	\$72,474

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1594000
 Submission Unit Name: WEST CREEK TOWNSHIP-LAKE COUNTY

Wages: \$683,282 Proportionate Share: 0.0000959

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$372,463	\$316,893

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,303	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,551
Change of Assumptions	6,469	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,097	0
Total	\$65,869	\$4,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,633
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,440
Total	\$58,073

PERF Net Pension Liability - Unaudited

WEST CREEK TOWNSHIP-LAKE COUNTY - 1594000

Net Pension Liability as of June 30, 2024	\$372,463
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,130
- Net Difference Between Projected and Actual Investment	(53,866)
- Change of Assumptions	6,469
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,152
Pension Expense/(Income)	58,073
Contributions	(76,528)
Total Activity in FY 2025	(55,570)
Net Pension Liability as of June 30, 2025	\$316,893

Supplemental Information

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

\$76,528

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$62,576
2027	17,068
2028	(4,405)
2029	(13,921)
2030	0
Thereafter	0
Total	\$61,318

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$560,015	\$316,893	\$115,262

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1595000

Submission Unit Name: WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$80,729

Proportionate Share: 0.0000113

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$41,116	\$37,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,220	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	536
Change of Assumptions	762	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,935	1,247
Total	\$12,917	\$1,783

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,613
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	185
Total	\$5,798

PERF Net Pension Liability - Unaudited

WEST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1595000

Net Pension Liability as of June 30, 2024	\$41,116
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,006
- Net Difference Between Projected and Actual Investment	(5,980)
- Change of Assumptions	762
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,680
Pension Expense/(Income)	5,798
Contributions	(9,042)
Total Activity in FY 2025	(3,776)
Net Pension Liability as of June 30, 2025	\$37,340

Supplemental Information

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

\$9,042

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$8,710
2027	4,047
2028	17
2029	(1,640)
2030	0
Thereafter	0
Total	\$11,134

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,987	\$37,340	\$13,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1596000
 Submission Unit Name: BROWN TOWNSHIP - MORGAN COUNTY

Wages: \$303,974 Proportionate Share: 0.0000427

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$158,418	\$141,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,027
Change of Assumptions	2,880	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,256	2,710
Total	\$40,862	\$4,737

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,209
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,999
Total	\$24,208

PERF Net Pension Liability - Unaudited

BROWN TOWNSHIP - MORGAN COUNTY - 1596000

Net Pension Liability as of June 30, 2024	\$158,418
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,490
- Net Difference Between Projected and Actual Investment	(23,002)
- Change of Assumptions	2,880
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,149
Pension Expense/(Income)	24,208
Contributions	(34,045)
Total Activity in FY 2025	(17,320)
Net Pension Liability as of June 30, 2025	\$141,098

Supplemental Information

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

\$34,045

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$30,745
2027	12,129
2028	(550)
2029	(6,199)
2030	0
Thereafter	0
Total	\$36,125

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$249,350	\$141,098	\$51,321

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1597000

Submission Unit Name: BUCK CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$135,377

Proportionate Share:

0.0000190

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$37,085	\$62,784

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,778	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	902
Change of Assumptions	1,282	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,034	8,402
Total	\$34,094	\$9,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,437
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	(3,444)
Total	\$5,993

PERF Net Pension Liability - Unaudited

BUCK CREEK TOWNSHIP - HANCOCK COUNTY - 1597000

Net Pension Liability as of June 30, 2024	\$37,085
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,977
- Net Difference Between Projected and Actual Investment	(5,812)
- Change of Assumptions	1,282
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,421
Pension Expense/(Income)	5,993
Contributions	(15,162)
Total Activity in FY 2025	25,699
Net Pension Liability as of June 30, 2025	\$62,784

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,162

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,945
2027	9,453
2028	6,150
2029	(2,758)
2030	0
Thereafter	0
Total	\$24,790

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,952	\$62,784	\$22,836

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1598000
 Submission Unit Name: CHESTER TOWNSHIP - WABASH COUNTY

Wages: \$138,849 Proportionate Share: 0.0000195

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$100,372	\$64,436

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,009	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	925
Change of Assumptions	1,315	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,526	14,040
Total	\$13,850	\$14,965

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,686
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,908)
Total	\$7,778

PERF Net Pension Liability - Unaudited

CHESTER TOWNSHIP - WABASH COUNTY - 1598000

Net Pension Liability as of June 30, 2024	\$100,372
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,278)
- Net Difference Between Projected and Actual Investment	(14,215)
- Change of Assumptions	1,315
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,607)
Pension Expense/(Income)	7,778
Contributions	(14,929)
Total Activity in FY 2025	(35,936)
Net Pension Liability as of June 30, 2025	\$64,436

Supplemental Information

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

\$14,929

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,786
2027	(306)
2028	(5,764)
2029	(2,831)
2030	0
Thereafter	0
Total	(1,115)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$113,872	\$64,436	\$23,437

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1599000
 Submission Unit Name: TOWN OF CONVERSE

Wages: \$222,296 Proportionate Share: 0.0000312

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$133,426	\$103,098

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,414	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,481
Change of Assumptions	2,105	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,604	8,063
Total	\$18,123	\$9,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,497
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,289)
Total	\$10,208

PERF Net Pension Liability - Unaudited

TOWN OF CONVERSE - 1599000

Net Pension Liability as of June 30, 2024	\$133,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	740
- Net Difference Between Projected and Actual Investment	(19,147)
- Change of Assumptions	2,105
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	663
Pension Expense/(Income)	10,208
Contributions	(24,897)
Total Activity in FY 2025	(30,328)
Net Pension Liability as of June 30, 2025	\$103,098

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,897

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,899
2027	1,985
2028	(3,777)
2029	(4,528)
2030	0
Thereafter	0
Total	\$8,579

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$182,195	\$103,098	\$37,499

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1601000

Submission Unit Name: THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN

Wages: \$745,523

Proportionate Share:

0.0001046

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$404,308	\$345,642

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$48,323	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,964
Change of Assumptions	7,056	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,575	4,515
Total	\$71,954	\$9,479

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,304)
Total	\$46,650

PERF Net Pension Liability - Unaudited

THE INDIANAPOLIS LOCAL PUBLIC IMPROVEMENT BOND BAN - 1601000

Net Pension Liability as of June 30, 2024	\$404,308
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,886
- Net Difference Between Projected and Actual Investment	(58,496)
- Change of Assumptions	7,056
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,737
Pension Expense/(Income)	46,650
Contributions	(83,499)
Total Activity in FY 2025	(58,666)
Net Pension Liability as of June 30, 2025	\$345,642

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$83,499

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$65,822
2027	16,260
2028	(4,424)
2029	(15,183)
2030	0
Thereafter	0
Total	\$62,475

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$610,819	\$345,642	\$125,718

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1602000
 Submission Unit Name: LANESVILLE COMMUNITY SCHOOL CORP.

Wages: \$1,171,995 Proportionate Share: 0.0001645

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$633,268	\$543,576

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$75,995	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,807
Change of Assumptions	11,097	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,159	5,206
Total	\$119,251	\$13,013

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$81,706
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,576
Total	\$110,282

PERF Net Pension Liability - Unaudited

LANESVILLE COMMUNITY SCHOOL CORP. - 1602000

Net Pension Liability as of June 30, 2024	\$633,268
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,093
- Net Difference Between Projected and Actual Investment	(91,654)
- Change of Assumptions	11,097
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	752
Pension Expense/(Income)	110,282
Contributions	(131,262)
Total Activity in FY 2025	(89,692)
Net Pension Liability as of June 30, 2025	\$543,576

Supplemental Information

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

\$131,262

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$109,778
2027	26,819
2028	(6,481)
2029	(23,878)
2030	0
Thereafter	0
Total	\$106,238

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$960,610	\$543,576	\$197,711

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1603000
 Submission Unit Name: TOWN OF SHOALS

Wages: \$197,875 Proportionate Share: 0.0000278

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$90,294	\$91,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,843	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,319
Change of Assumptions	1,875	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,761	6,945
Total	\$28,479	\$8,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,808
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,655)
Total	\$11,153

PERF Net Pension Liability - Unaudited

TOWN OF SHOALS - 1603000

Net Pension Liability as of June 30, 2024	\$90,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,589
- Net Difference Between Projected and Actual Investment	(13,274)
- Change of Assumptions	1,875
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,388
Pension Expense/(Income)	11,153
Contributions	(22,162)
Total Activity in FY 2025	1,569
Net Pension Liability as of June 30, 2025	\$91,863

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,162

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,685
2027	6,465
2028	2,100
2029	(4,035)
2030	0
Thereafter	0
Total	\$20,215

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,340	\$91,863	\$33,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1605000
 Submission Unit Name: PIKE COUNTY PUBLIC LIBRARY

Wages: \$86,278 Proportionate Share: 0.0000121

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$42,325	\$39,983

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,590	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	574
Change of Assumptions	816	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,418	343
Total	\$12,824	\$917

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,010
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,066
Total	\$8,076

PERF Net Pension Liability - Unaudited

PIKE COUNTY PUBLIC LIBRARY - 1605000

Net Pension Liability as of June 30, 2024	\$42,325
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,252
- Net Difference Between Projected and Actual Investment	(6,178)
- Change of Assumptions	816
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,355
Pension Expense/(Income)	8,076
Contributions	(9,663)
Total Activity in FY 2025	(2,342)
Net Pension Liability as of June 30, 2025	\$39,983

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,663

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,489
2027	3,835
2028	340
2029	(1,757)
2030	0
Thereafter	0
Total	\$11,907

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,659	\$39,983	\$14,543

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1606000
 Submission Unit Name: TOWN OF DILLSBORO

Wages: \$454,885 Proportionate Share: 0.0000638

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$243,068	\$210,822

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,474	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,028
Change of Assumptions	4,304	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,277	19,629
Total	\$45,055	\$22,657

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,613)
Total	\$21,076

PERF Net Pension Liability - Unaudited

TOWN OF DILLSBORO - 1606000

Net Pension Liability as of June 30, 2024	\$243,068
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,562
- Net Difference Between Projected and Actual Investment	(35,211)
- Change of Assumptions	4,304
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,970
Pension Expense/(Income)	21,076
Contributions	(50,947)
Total Activity in FY 2025	(32,246)
Net Pension Liability as of June 30, 2025	\$210,822

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$50,947

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,404
2027	6,274
2028	(2,019)
2029	(9,261)
2030	0
Thereafter	0
Total	\$22,398

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$372,565	\$210,822	\$76,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1607000
 Submission Unit Name: FAIRMOUNT PUBLIC LIBRARY

Wages: \$37,462 Proportionate Share: 0.0000053

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$25,798	\$17,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,448	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	252
Change of Assumptions	358	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	637	2,716
Total	\$3,443	\$2,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(780)
Total	\$1,852

PERF Net Pension Liability - Unaudited

FAIRMOUNT PUBLIC LIBRARY - 1607000

Net Pension Liability as of June 30, 2024	\$25,798
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(196)
- Net Difference Between Projected and Actual Investment	(3,668)
- Change of Assumptions	358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,435)
Pension Expense/(Income)	1,852
Contributions	(4,196)
Total Activity in FY 2025	(8,285)
Net Pension Liability as of June 30, 2025	\$17,513

Supplemental Information

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

\$4,196

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,434
2027	60
2028	(1,249)
2029	(770)
2030	0
Thereafter	0
Total	\$475

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,950	\$17,513	\$6,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1608000
 Submission Unit Name: TOWN OF EDGEWOOD

Wages: \$715,553 Proportionate Share: 0.0001004

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$349,083	\$331,763

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,382	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,765
Change of Assumptions	6,773	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,967	3,659
Total	\$111,122	\$8,424

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$49,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,555
Total	\$69,423

PERF Net Pension Liability - Unaudited

TOWN OF EDGEWOOD - 1608000

Net Pension Liability as of June 30, 2024	\$349,083
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,605
- Net Difference Between Projected and Actual Investment	(50,985)
- Change of Assumptions	6,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,006
Pension Expense/(Income)	69,423
Contributions	(80,142)
Total Activity in FY 2025	(17,320)
Net Pension Liability as of June 30, 2025	\$331,763

Supplemental Information

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

\$80,142

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,387
2027	33,675
2028	3,210
2029	(14,574)
2030	0
Thereafter	0
Total	\$102,698

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$586,293	\$331,763	\$120,670

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1609000

Submission Unit Name: REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM

Wages: \$281,473

Proportionate Share:

0.0000395

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$148,743	\$130,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,248	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,875
Change of Assumptions	2,665	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,665	2,879
Total	\$28,578	\$4,754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,619
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	4,343
Total	\$23,962

PERF Net Pension Liability - Unaudited

REGION 3-A DEVELOPMENT AND REGIONAL PLANNING COMM - 1609000

Net Pension Liability as of June 30, 2024	\$148,743
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,004
- Net Difference Between Projected and Actual Investment	(21,569)
- Change of Assumptions	2,665
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	893
Pension Expense/(Income)	23,962
Contributions	(27,174)
Total Activity in FY 2025	(18,219)
Net Pension Liability as of June 30, 2025	\$130,524

Supplemental Information

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

\$27,174

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$25,606
2027	5,960
2028	(2,008)
2029	(5,734)
2030	0
Thereafter	0
Total	\$23,824

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$230,663	\$130,524	\$47,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1610000
 Submission Unit Name: ROME CITY HOUSING AUTHORITY

Wages: \$50,000 Proportionate Share: 0.0000070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$29,829	\$23,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,234	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	332
Change of Assumptions	472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	404	5,570
Total	\$4,110	\$5,902

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,790)
Total	(\$313)

PERF Net Pension Liability - Unaudited

ROME CITY HOUSING AUTHORITY - 1610000

Net Pension Liability as of June 30, 2024	\$29,829
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	177
- Net Difference Between Projected and Actual Investment	(4,281)
- Change of Assumptions	472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,847
Pension Expense/(Income)	(313)
Contributions	(5,600)
Total Activity in FY 2025	(6,698)
Net Pension Liability as of June 30, 2025	\$23,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,600

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,139
2027	(1,090)
2028	(825)
2029	(1,016)
2030	0
Thereafter	0
Total	(1,792)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,877	\$23,131	\$8,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1611000

Submission Unit Name: RIPLEY COUNTY

Wages: \$7,285,904

Proportionate Share: 0.0010223

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,860,877	\$3,378,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$472,277	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	48,518
Change of Assumptions	68,963	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	222,984	14,889
Total	\$764,224	\$63,407

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$507,772
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	51,283
Total	\$559,055

PERF Net Pension Liability - Unaudited

RIPLEY COUNTY - 1611000

Net Pension Liability as of June 30, 2024	\$3,860,877
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76,584
- Net Difference Between Projected and Actual Investment	(559,711)
- Change of Assumptions	68,963
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	177,050
Pension Expense/(Income)	559,055
Contributions	(804,715)
Total Activity in FY 2025	(482,774)
Net Pension Liability as of June 30, 2025	\$3,378,103

Supplemental Information

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

\$804,715

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$672,447
2027	205,525
2028	(28,762)
2029	(148,393)
2030	0
Thereafter	0
Total	\$700,817

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$5,969,797	\$3,378,103	\$1,228,695

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1612000
 Submission Unit Name: TOWN OF WINSLOW

Wages: \$70,062 Proportionate Share: 0.0000098

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$34,263	\$32,383

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,527	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	465
Change of Assumptions	661	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,293	2,539
Total	\$11,481	\$3,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,677)
Total	\$1,191

PERF Net Pension Liability - Unaudited

TOWN OF WINSLOW - 1612000

Net Pension Liability as of June 30, 2024	\$34,263
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,015
- Net Difference Between Projected and Actual Investment	(5,002)
- Change of Assumptions	661
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,102
Pension Expense/(Income)	1,191
Contributions	(7,847)
Total Activity in FY 2025	(1,880)
Net Pension Liability as of June 30, 2025	\$32,383

Supplemental Information

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

\$7,847

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,057
2027	3,560
2028	283
2029	(1,423)
2030	0
Thereafter	0
Total	\$8,477

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$57,228	\$32,383	\$11,779

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1613000

Submission Unit Name: EAST PORTER COUNTY SCHOOL CORPORATION

Wages: \$1,479,329

Proportionate Share:

0.0002076

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$798,941	\$685,996

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$95,906	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,853
Change of Assumptions	14,004	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,556	47,907
Total	\$134,466	\$57,760

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$103,114
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	3,754
Total	\$106,868

PERF Net Pension Liability - Unaudited

EAST PORTER COUNTY SCHOOL CORPORATION - 1613000

Net Pension Liability as of June 30, 2024	\$798,941
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,024
- Net Difference Between Projected and Actual Investment	(115,636)
- Change of Assumptions	14,004
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,204
Pension Expense/(Income)	106,868
Contributions	(155,409)
Total Activity in FY 2025	(112,945)
Net Pension Liability as of June 30, 2025	\$685,996

Supplemental Information

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

\$155,409

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$102,110
2027	15,423
2028	(10,693)
2029	(30,134)
2030	0
Thereafter	0
Total	\$76,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,212,296	\$685,996	\$249,513

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1614000
 Submission Unit Name: MADISON TOWNSHIP - DUBOIS COUNTY

Wages: \$10,800 Proportionate Share: 0.0000015

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,450	\$4,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$693	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	71
Change of Assumptions	101	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	128	231
Total	\$922	\$302

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$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)
Total	\$733

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP - DUBOIS COUNTY - 1614000

Net Pension Liability as of June 30, 2024	\$6,450
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32
- Net Difference Between Projected and Actual Investment	(925)
- Change of Assumptions	101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(224)
Pension Expense/(Income)	733
Contributions	(1,210)
Total Activity in FY 2025	(1,493)
Net Pension Liability as of June 30, 2025	\$4,957

Supplemental Information

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

\$1,210

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$882
2027	140
2028	(185)
2029	(217)
2030	0
Thereafter	0
Total	\$620

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,759	\$4,957	\$1,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1615000
 Submission Unit Name: NEW CASTLE HOUSING AUTHORITY

Wages: \$260,976 Proportionate Share: 0.0000366

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$151,565	\$120,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,908	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,737
Change of Assumptions	2,469	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,875	6,129
Total	\$21,252	\$7,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,419)
Total	\$15,760

PERF Net Pension Liability - Unaudited

NEW CASTLE HOUSING AUTHORITY - 1615000

Net Pension Liability as of June 30, 2024	\$151,565
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,374
- Net Difference Between Projected and Actual Investment	(21,805)
- Change of Assumptions	2,469
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	808
Pension Expense/(Income)	15,760
Contributions	(29,229)
Total Activity in FY 2025	(30,623)
Net Pension Liability as of June 30, 2025	\$120,942

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,229

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$19,058
2027	3,117
2028	(3,476)
2029	(5,313)
2030	0
Thereafter	0
Total	\$13,386

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,728	\$120,942	\$43,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1616000
 Submission Unit Name: PLEASANT TOWNSHIP - WABASH COUNTY

Wages: \$64,908 Proportionate Share: 0.0000091

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$45,550	\$30,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	432
Change of Assumptions	614	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,493	6,639
Total	\$13,311	\$7,071

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,767)
Total	\$2,753

PERF Net Pension Liability - Unaudited

PLEASANT TOWNSHIP - WABASH COUNTY - 1616000

Net Pension Liability as of June 30, 2024	\$45,550
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(464)
- Net Difference Between Projected and Actual Investment	(6,463)
- Change of Assumptions	614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,650)
Pension Expense/(Income)	2,753
Contributions	(7,270)
Total Activity in FY 2025	(15,480)
Net Pension Liability as of June 30, 2025	\$30,070

Supplemental Information

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

\$7,270

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,980
2027	2,949
2028	(2,368)
2029	(1,321)
2030	0
Thereafter	0
Total	\$6,240

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,140	\$30,070	\$10,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1617000
 Submission Unit Name: TOWN OF POSEYVILLE

Wages: \$370,507 Proportionate Share: 0.0000520

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$212,030	\$171,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,023	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,468
Change of Assumptions	3,508	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,514	3,657
Total	\$29,045	\$6,125

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,828
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	(2,941)
Total	\$22,887

PERF Net Pension Liability - Unaudited

TOWN OF POSEYVILLE - 1617000

Net Pension Liability as of June 30, 2024	\$212,030
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,293
- Net Difference Between Projected and Actual Investment	(30,541)
- Change of Assumptions	3,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(490)
Pension Expense/(Income)	22,887
Contributions	(37,857)
Total Activity in FY 2025	(40,200)
Net Pension Liability as of June 30, 2025	\$171,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,857

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$30,143
2027	5,548
2028	(5,224)
2029	(7,547)
2030	0
Thereafter	0
Total	\$22,920

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$303,658	\$171,830	\$62,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1619000
 Submission Unit Name: WILSON EDUCATION CENTER

Wages: \$223,609 Proportionate Share: 0.0000314

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$121,333	\$103,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,506	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,490
Change of Assumptions	2,118	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,523	29,197
Total	\$23,147	\$30,687

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,070)
Total	\$1,526

PERF Net Pension Liability - Unaudited

WILSON EDUCATION CENTER - 1619000

Net Pension Liability as of June 30, 2024	\$121,333
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,071
- Net Difference Between Projected and Actual Investment	(17,555)
- Change of Assumptions	2,118
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,310
Pension Expense/(Income)	1,526
Contributions	(25,044)
Total Activity in FY 2025	(17,574)
Net Pension Liability as of June 30, 2025	\$103,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,044

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,989
2027	(6,644)
2028	(1,328)
2029	(4,557)
2030	0
Thereafter	0
Total	(\$7,540)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$183,363	\$103,759	\$37,739

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1620000
 Submission Unit Name: TOWN OF DAYTON

Wages: \$220,760 Proportionate Share: 0.0000310

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$112,464	\$102,437

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,321	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,471
Change of Assumptions	2,091	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,358	1,550
Total	\$28,770	\$3,021

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,398
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	2,201
Total	\$17,599

PERF Net Pension Liability - Unaudited

TOWN OF DAYTON - 1620000

Net Pension Liability as of June 30, 2024	\$112,464
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,795
- Net Difference Between Projected and Actual Investment	(16,362)
- Change of Assumptions	2,091
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,575
Pension Expense/(Income)	17,599
Contributions	(24,725)
Total Activity in FY 2025	(10,027)
Net Pension Liability as of June 30, 2025	\$102,437

Supplemental Information

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

\$24,725

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,847
2027	8,311
2028	91
2029	(4,500)
2030	0
Thereafter	0
Total	\$25,749

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$181,027	\$102,437	\$37,259

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1621000

Submission Unit Name: DECATUR COUNTY COMMUNITY SCHOOLS

Wages: \$3,686,073

Proportionate Share: 0.0005172

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,255,739	\$1,709,043

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,933	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,546
Change of Assumptions	34,889	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,780	117,422
Total	\$295,602	\$141,968

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,891
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	(8,683)
Total	\$248,208

PERF Net Pension Liability - Unaudited

DECATUR COUNTY COMMUNITY SCHOOLS - 1621000

Net Pension Liability as of June 30, 2024	\$2,255,739
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,747
- Net Difference Between Projected and Actual Investment	(323,214)
- Change of Assumptions	34,889
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(107,353)
Pension Expense/(Income)	248,208
Contributions	(406,973)
Total Activity in FY 2025	(546,696)
Net Pension Liability as of June 30, 2025	\$1,709,043

Supplemental Information

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

\$406,973

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$268,085
2027	33,066
2028	(72,441)
2029	(75,076)
2030	0
Thereafter	0
Total	\$153,634

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,020,228	\$1,709,043	\$621,619

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1622000
 Submission Unit Name: CITY OF DUNKIRK

Wages: \$759,011 Proportionate Share: 0.0001065

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$430,912	\$351,920

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,200	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,054
Change of Assumptions	7,184	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,327	7,617
Total	\$61,711	\$12,671

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,898
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,183)
Total	\$47,715

PERF Net Pension Liability - Unaudited

CITY OF DUNKIRK - 1622000

Net Pension Liability as of June 30, 2024	\$430,912
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,037
- Net Difference Between Projected and Actual Investment	(62,108)
- Change of Assumptions	7,184
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,189
Pension Expense/(Income)	47,715
Contributions	(85,009)
Total Activity in FY 2025	(78,992)
Net Pension Liability as of June 30, 2025	\$351,920

Supplemental Information

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

\$85,009

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$58,979
2027	13,712
2028	(8,192)
2029	(15,459)
2030	0
Thereafter	0
Total	\$49,040

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$621,915	\$351,920	\$128,002

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1623000

Submission Unit Name: EAST CENTRAL INDIANA SOLID WASTE DISTRICT

Wages: \$161,672

Proportionate Share:

0.0000227

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$94,325	\$75,010

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,487	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,077
Change of Assumptions	1,531	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,131	2,393
Total	\$13,149	\$3,470

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,275
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,550)
Total	\$9,725

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA SOLID WASTE DISTRICT - 1623000

Net Pension Liability as of June 30, 2024	\$94,325
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	820
- Net Difference Between Projected and Actual Investment	(13,566)
- Change of Assumptions	1,531
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	282
Pension Expense/(Income)	9,725
Contributions	(18,107)
Total Activity in FY 2025	(19,315)
Net Pension Liability as of June 30, 2025	\$75,010

Supplemental Information

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

\$18,107

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,521
2027	2,676
2028	(2,223)
2029	(3,295)
2030	0
Thereafter	0
Total	\$9,679

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$132,558	\$75,010	\$27,283

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1624000
 Submission Unit Name: HIGHLAND TOWNSHIP - GREENE COUNTY

Wages: \$12,000 Proportionate Share: 0.0000017

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,256	\$5,618

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$785	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	81
Change of Assumptions	115	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74	430
Total	\$974	\$511

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$844
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(278)
Total	\$566

PERF Net Pension Liability - Unaudited

HIGHLAND TOWNSHIP - GREENE COUNTY - 1624000

Net Pension Liability as of June 30, 2024	\$7,256
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41
- Net Difference Between Projected and Actual Investment	(1,042)
- Change of Assumptions	115
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26
Pension Expense/(Income)	566
Contributions	(1,344)
Total Activity in FY 2025	(1,638)
Net Pension Liability as of June 30, 2025	\$5,618

Supplemental Information

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

\$1,344

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$804
2027	112
2028	(207)
2029	(246)
2030	0
Thereafter	0
Total	\$463

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,927	\$5,618	\$2,043

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1625000

Submission Unit Name: MONON TOWN & TOWNSHIP PUBLIC LIBRARY

Wages: \$113,250

Proportionate Share:

0.0000159

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$72,155	\$52,540

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,345	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	755
Change of Assumptions	1,073	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,641	9,267
Total	\$12,059	\$10,022

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,897
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	4,350
Total	\$12,247

PERF Net Pension Liability - Unaudited

MONON TOWN & TOWNSHIP PUBLIC LIBRARY - 1625000

Net Pension Liability as of June 30, 2024	\$72,155
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(50)
- Net Difference Between Projected and Actual Investment	(10,309)
- Change of Assumptions	1,073
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,892)
Pension Expense/(Income)	12,247
Contributions	(12,684)
Total Activity in FY 2025	(19,615)
Net Pension Liability as of June 30, 2025	\$52,540

Supplemental Information

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

\$12,684

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,272
2027	(1,206)
2028	(2,720)
2029	(2,309)
2030	0
Thereafter	0
Total	\$2,037

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,849	\$52,540	\$19,110

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1626000
 Submission Unit Name: TOWN OF NEW HARMONY

Wages: \$305,756 Proportionate Share: 0.0000429

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$171,720	\$141,759

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$19,819	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,036
Change of Assumptions	2,894	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,850	2,716
Total	\$25,563	\$4,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,308
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,013)
Total	\$20,295

PERF Net Pension Liability - Unaudited

TOWN OF NEW HARMONY - 1626000

Net Pension Liability as of June 30, 2024	\$171,720
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,220
- Net Difference Between Projected and Actual Investment	(24,772)
- Change of Assumptions	2,894
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,647
Pension Expense/(Income)	20,295
Contributions	(34,245)
Total Activity in FY 2025	(29,961)
Net Pension Liability as of June 30, 2025	\$141,759

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$34,245

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$24,416
2027	5,567
2028	(2,944)
2029	(6,228)
2030	0
Thereafter	0
Total	\$20,811

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$250,518	\$141,759	\$51,561

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1627000
 Submission Unit Name: TOWN OF MULBERRY

Wages: \$232,344 Proportionate Share: 0.0000326

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$134,635	\$107,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,060	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,547
Change of Assumptions	2,199	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,663	6,392
Total	\$18,922	\$7,939

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,188)
Total	\$11,004

PERF Net Pension Liability - Unaudited

TOWN OF MULBERRY - 1627000

Net Pension Liability as of June 30, 2024	\$134,635
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,262
- Net Difference Between Projected and Actual Investment	(19,373)
- Change of Assumptions	2,199
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,020
Pension Expense/(Income)	11,004
Contributions	(26,023)
Total Activity in FY 2025	(26,911)
Net Pension Liability as of June 30, 2025	\$107,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,023

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,189
2027	2,557
2028	(3,030)
2029	(4,733)
2030	0
Thereafter	0
Total	\$10,983

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$190,370	\$107,724	\$39,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1628000
 Submission Unit Name: SHELBY COUNTY

Wages: \$10,530,711 Proportionate Share: 0.0014776

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,138,384	\$4,882,603

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$682,614	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	70,126
Change of Assumptions	99,676	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	69,402	132,867
Total	\$851,692	\$202,993

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$733,917
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	(27,462)
Total	\$706,455

PERF Net Pension Liability - Unaudited

SHELBY COUNTY - 1628000

Net Pension Liability as of June 30, 2024	\$6,138,384
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	53,504
- Net Difference Between Projected and Actual Investment	(882,869)
- Change of Assumptions	99,676
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75,847)
Pension Expense/(Income)	706,455
Contributions	(1,156,700)
Total Activity in FY 2025	(1,255,781)
Net Pension Liability as of June 30, 2025	\$4,882,603

Supplemental Information

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

\$1,156,700

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$838,080
2027	175,007
2028	(149,906)
2029	(214,482)
2030	0
Thereafter	0
Total	\$648,699

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,628,555	\$4,882,603	\$1,775,917

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1629000
 Submission Unit Name: ST JOSEPH TOWNSHIP - ALLEN COUNTY

Wages: \$64,831 Proportionate Share: 0.0000091

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$45,550	\$30,070

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,204	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	432
Change of Assumptions	614	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	500	13,141
Total	\$5,318	\$13,573

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,520
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,362)
Total	(\$1,842)

PERF Net Pension Liability - Unaudited

ST JOSEPH TOWNSHIP - ALLEN COUNTY - 1629000

Net Pension Liability as of June 30, 2024	\$45,550
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(464)
- Net Difference Between Projected and Actual Investment	(6,463)
- Change of Assumptions	614
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(64)
Pension Expense/(Income)	(1,842)
Contributions	(7,261)
Total Activity in FY 2025	(15,480)
Net Pension Liability as of June 30, 2025	\$30,070

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,261

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(870)
2027	(3,693)
2028	(2,371)
2029	(1,321)
2030	0
Thereafter	0
Total	(8,255)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$53,140	\$30,070	\$10,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1630000
 Submission Unit Name: WESTFIELD PUBLIC LIBRARY

Wages: \$112,499 Proportionate Share: 0.0000158

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$61,674	\$52,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	750
Change of Assumptions	1,066	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,935	300
Total	\$10,300	\$1,050

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	332
Total	\$8,180

PERF Net Pension Liability - Unaudited

WESTFIELD PUBLIC LIBRARY - 1630000

Net Pension Liability as of June 30, 2024	\$61,674
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	978
- Net Difference Between Projected and Actual Investment	(8,916)
- Change of Assumptions	1,066
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,828
Pension Expense/(Income)	8,180
Contributions	(12,600)
Total Activity in FY 2025	(9,464)
Net Pension Liability as of June 30, 2025	\$52,210

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,600

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,707
2027	2,624
2028	(788)
2029	(2,293)
2030	0
Thereafter	0
Total	\$9,250

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,265	\$52,210	\$18,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1631000
 Submission Unit Name: TOWN OF NORTH JUDSON

Wages: \$600,552 Proportionate Share: 0.0000843

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$343,440	\$278,562

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,944	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,001
Change of Assumptions	5,687	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,407	5,364
Total	\$50,038	\$9,365

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,871
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,939)
Total	\$39,932

PERF Net Pension Liability - Unaudited

TOWN OF NORTH JUDSON - 1631000

Net Pension Liability as of June 30, 2024	\$343,440
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,746
- Net Difference Between Projected and Actual Investment	(49,474)
- Change of Assumptions	5,687
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,493
Pension Expense/(Income)	39,932
Contributions	(67,262)
Total Activity in FY 2025	(64,878)
Net Pension Liability as of June 30, 2025	\$278,562

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$67,262

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$49,960
2027	9,890
2028	(6,940)
2029	(12,237)
2030	0
Thereafter	0
Total	\$40,673

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$492,276	\$278,562	\$101,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1632000
 Submission Unit Name: TOWN OF COLFAX

Wages: \$134,989 Proportionate Share: 0.0000189

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$106,418	\$62,453

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,731	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	897
Change of Assumptions	1,275	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,689	20,058
Total	\$11,695	\$20,955

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,388
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,205)
Total	(\$1,817)

PERF Net Pension Liability - Unaudited

TOWN OF COLFAX - 1632000

Net Pension Liability as of June 30, 2024	\$106,418
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,176)
- Net Difference Between Projected and Actual Investment	(14,987)
- Change of Assumptions	1,275
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,141)
Pension Expense/(Income)	(1,817)
Contributions	(15,119)
Total Activity in FY 2025	(43,965)
Net Pension Liability as of June 30, 2025	\$62,453

Supplemental Information

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

\$15,119

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,466
2027	(2,810)
2028	(7,172)
2029	(2,744)
2030	0
Thereafter	0
Total	(9,260)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$110,368	\$62,453	\$22,716

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1633000

Submission Unit Name: JEFFERSON TOWNSHIP - WHITLEY COUNTY

Wages: \$29,795

Proportionate Share:

0.0000042

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$17,333	\$13,879

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,940	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	199
Change of Assumptions	283	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	252	911
Total	\$2,475	\$1,110

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,086
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(329)
Total	\$1,757

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - WHITLEY COUNTY - 1633000

Net Pension Liability as of June 30, 2024	\$17,333
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	164
- Net Difference Between Projected and Actual Investment	(2,494)
- Change of Assumptions	283
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	173
Pension Expense/(Income)	1,757
Contributions	(3,337)
Total Activity in FY 2025	(3,454)
Net Pension Liability as of June 30, 2025	\$13,879

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,337

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,131
2027	235
2028	(392)
2029	(609)
2030	0
Thereafter	0
Total	\$1,365

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$24,526	\$13,879	\$5,048

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1634000
 Submission Unit Name: MITCHELL COMMUNITY PUBLIC LIBRARY

Wages: \$153,608 Proportionate Share: 0.0000216

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$85,457	\$71,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,979	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,025
Change of Assumptions	1,457	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,158	515
Total	\$17,594	\$1,540

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,350
Total	\$14,079

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY PUBLIC LIBRARY - 1634000

Net Pension Liability as of June 30, 2024	\$85,457
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,221
- Net Difference Between Projected and Actual Investment	(12,340)
- Change of Assumptions	1,457
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,295)
Pension Expense/(Income)	14,079
Contributions	(17,204)
Total Activity in FY 2025	(14,082)
Net Pension Liability as of June 30, 2025	\$71,375

Supplemental Information

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

\$17,204

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,384
2027	5,105
2028	(1,300)
2029	(3,135)
2030	0
Thereafter	0
Total	\$16,054

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,135	\$71,375	\$25,961

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1635000
 Submission Unit Name: NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA HEALTH DEPARTMENT COOPERATIVE - 1635000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1636000
 Submission Unit Name: PEABODY PUBLIC LIBRARY

Wages: \$472,941 Proportionate Share: 0.0000664

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$282,169	\$219,413

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,675	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,151
Change of Assumptions	4,479	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,827	22,716
Total	\$37,981	\$25,867

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,981
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,750)
Total	\$28,231

PERF Net Pension Liability - Unaudited

PEABODY PUBLIC LIBRARY - 1636000

Net Pension Liability as of June 30, 2024	\$282,169
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,756
- Net Difference Between Projected and Actual Investment	(40,511)
- Change of Assumptions	4,479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,887)
Pension Expense/(Income)	28,231
Contributions	(52,824)
Total Activity in FY 2025	(62,756)
Net Pension Liability as of June 30, 2025	\$219,413

Supplemental Information

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

\$52,824

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$27,253
2027	2,235
2028	(7,736)
2029	(9,638)
2030	0
Thereafter	0
Total	\$12,114

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$387,748	\$219,413	\$79,806

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1637000

Submission Unit Name: PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$378,131

Proportionate Share:

0.0000531

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$216,464	\$175,464

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,531	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,520
Change of Assumptions	3,582	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,609	5,002
Total	\$34,722	\$7,522

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,375
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(75)
Total	\$26,300

PERF Net Pension Liability - Unaudited

PORTER COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1637000

Net Pension Liability as of June 30, 2024	\$216,464
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,346
- Net Difference Between Projected and Actual Investment	(31,181)
- Change of Assumptions	3,582
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189
Pension Expense/(Income)	26,300
Contributions	(42,236)
Total Activity in FY 2025	(41,000)
Net Pension Liability as of June 30, 2025	\$175,464

Supplemental Information

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

\$42,236

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$30,614
2027	8,723
2028	(4,429)
2029	(7,708)
2030	0
Thereafter	0
Total	\$27,200

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$310,081	\$175,464	\$63,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1638000

Submission Unit Name: WASHINGTON TOWNSHIP - MORGAN COUNTY

Wages: \$27,250

Proportionate Share:

0.0000038

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,496	\$12,557

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,756	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	180
Change of Assumptions	256	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,501	128
Total	\$4,513	\$308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,887
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	818
Total	\$2,705

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - MORGAN COUNTY - 1638000

Net Pension Liability as of June 30, 2024	\$12,496
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	475
- Net Difference Between Projected and Actual Investment	(1,835)
- Change of Assumptions	256
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,512
Pension Expense/(Income)	2,705
Contributions	(3,052)
Total Activity in FY 2025	61
Net Pension Liability as of June 30, 2025	\$12,557

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,052

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,127
2027	1,365
2028	264
2029	(551)
2030	0
Thereafter	0
Total	\$4,205

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$22,190	\$12,557	\$4,567

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1639000
 Submission Unit Name: TOWN OF WILLIAMSPORT

Wages: \$801,468 Proportionate Share: 0.0001125

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$474,447	\$371,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,972	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,339
Change of Assumptions	7,589	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,032	28,406
Total	\$64,593	\$33,745

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,686)
Total	\$51,192

PERF Net Pension Liability - Unaudited

TOWN OF WILLIAMSPORT - 1639000

Net Pension Liability as of June 30, 2024	\$474,447
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,347
- Net Difference Between Projected and Actual Investment	(68,157)
- Change of Assumptions	7,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,637)
Pension Expense/(Income)	51,192
Contributions	(78,034)
Total Activity in FY 2025	(102,700)
Net Pension Liability as of June 30, 2025	\$371,747

Supplemental Information

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

\$78,034

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$58,696
2027	3,759
2028	(15,277)
2029	(16,330)
2030	0
Thereafter	0
Total	\$30,848

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$656,952	\$371,747	\$135,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1641000
 Submission Unit Name: MSD BOONE TOWNSHIP

Wages: \$1,450,585 Proportionate Share: 0.0002035

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$811,840	\$672,448

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,012	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,658
Change of Assumptions	13,728	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,700	5,155
Total	\$116,440	\$14,813

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$101,077
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	3,114
Total	\$104,191

PERF Net Pension Liability - Unaudited

MSD BOONE TOWNSHIP - 1641000

Net Pension Liability as of June 30, 2024	\$811,840
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,808
- Net Difference Between Projected and Actual Investment	(117,148)
- Change of Assumptions	13,728
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,002
Pension Expense/(Income)	104,191
Contributions	(152,973)
Total Activity in FY 2025	(139,392)
Net Pension Liability as of June 30, 2025	\$672,448

Supplemental Information

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

\$152,973

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$119,262
2027	27,714
2028	(15,809)
2029	(29,540)
2030	0
Thereafter	0
Total	\$101,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,188,353	\$672,448	\$244,585

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1642000
 Submission Unit Name: TOWN OF HARMONY

Wages: \$43,171 Proportionate Share: 0.0000061

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,481	\$20,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,818	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	290
Change of Assumptions	411	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,300	1,545
Total	\$11,529	\$1,835

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,030
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,436)
Total	(\$3,406)

PERF Net Pension Liability - Unaudited

TOWN OF HARMONY - 1642000

Net Pension Liability as of June 30, 2024	\$10,481
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,744
- Net Difference Between Projected and Actual Investment	(1,678)
- Change of Assumptions	411
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,440
Pension Expense/(Income)	(3,406)
Contributions	(4,835)
Total Activity in FY 2025	9,676
Net Pension Liability as of June 30, 2025	\$20,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,835

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,330
2027	3,013
2028	2,238
2029	(887)
2030	0
Thereafter	0
Total	\$9,694

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,621	\$20,157	\$7,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1643000
 Submission Unit Name: CITY OF JONESBORO

Wages: \$205,309 Proportionate Share: 0.0000288

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$124,154	\$95,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,305	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,367
Change of Assumptions	1,943	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,506	13,819
Total	\$16,754	\$15,186

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,783)
Total	\$8,522

PERF Net Pension Liability - Unaudited

CITY OF JONESBORO - 1643000

Net Pension Liability as of June 30, 2024	\$124,154
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	581
- Net Difference Between Projected and Actual Investment	(17,805)
- Change of Assumptions	1,943
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	766
Pension Expense/(Income)	8,522
Contributions	(22,994)
Total Activity in FY 2025	(28,987)
Net Pension Liability as of June 30, 2025	\$95,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,994

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,697
2027	724
2028	(3,672)
2029	(4,181)
2030	0
Thereafter	0
Total	\$1,568

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$168,180	\$95,167	\$34,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1644000
 Submission Unit Name: TOWN OF MOORESVILLE

Wages: \$2,611,516 Proportionate Share: 0.0003664

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,466,472	\$1,210,737

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$169,268	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	17,389
Change of Assumptions	24,717	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,337	6,112
Total	\$214,322	\$23,501

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$181,989
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,715
Total	\$198,704

PERF Net Pension Liability - Unaudited

TOWN OF MOORESVILLE - 1644000

Net Pension Liability as of June 30, 2024	\$1,466,472
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,972
- Net Difference Between Projected and Actual Investment	(211,555)
- Change of Assumptions	24,717
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,760)
Pension Expense/(Income)	198,704
Contributions	(283,813)
Total Activity in FY 2025	(255,735)
Net Pension Liability as of June 30, 2025	\$1,210,737

Supplemental Information

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

\$283,813

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$222,388
2027	48,895
2028	(27,278)
2029	(53,184)
2030	0
Thereafter	0
Total	\$190,821

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,139,620	\$1,210,737	\$440,374

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: PERRY TOWNSHIP - ALLEN COUNTY

Proportionate Share:

0.0000001

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$470,416	\$330

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5
Change of Assumptions	7	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,141	307,305
Total	\$4,194	\$307,310

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(105,013)
Total	(\$104,963)

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - ALLEN COUNTY - 1645000

Net Pension Liability as of June 30, 2024	\$470,416
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(48,166)
- Net Difference Between Projected and Actual Investment	(62,290)
- Change of Assumptions	7
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(254,593)
Pension Expense/(Income)	(104,963)
Contributions	(81)
Total Activity in FY 2025	(470,086)
Net Pension Liability as of June 30, 2025	\$330

Supplemental Information

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

\$81

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(107,692)
2027	(105,500)
2028	(89,908)
2029	(16)
2030	0
Thereafter	0
Total	(303,116)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$584	\$330	\$120

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1646000
 Submission Unit Name: ROSS TOWNSHIP - LAKE COUNTY

Wages: \$731,704 Proportionate Share: 0.0001027

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$416,401	\$339,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,445	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,874
Change of Assumptions	6,928	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,744	15,771
Total	\$63,117	\$20,645

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,174)
Total	\$45,837

PERF Net Pension Liability - Unaudited

ROSS TOWNSHIP - LAKE COUNTY - 1646000

Net Pension Liability as of June 30, 2024	\$416,401
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,769
- Net Difference Between Projected and Actual Investment	(60,007)
- Change of Assumptions	6,928
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,386
Pension Expense/(Income)	45,837
Contributions	(81,951)
Total Activity in FY 2025	(77,038)
Net Pension Liability as of June 30, 2025	\$339,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,951

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$56,665
2027	8,785
2028	(8,070)
2029	(14,908)
2030	0
Thereafter	0
Total	\$42,472

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$599,724	\$339,363	\$123,434

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1647000

Submission Unit Name: SHAWSWICK TOWNSHIP-LAWRENCE COUNTY

Wages: \$122,726

Proportionate Share:

0.0000172

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$67,721	\$56,836

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,946	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	816
Change of Assumptions	1,160	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	925	5,238
Total	\$10,031	\$6,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,543
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,903)
Total	\$5,640

PERF Net Pension Liability - Unaudited

SHAWSWICK TOWNSHIP-LAWRENCE COUNTY - 1647000

Net Pension Liability as of June 30, 2024	\$67,721
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,005
- Net Difference Between Projected and Actual Investment	(9,782)
- Change of Assumptions	1,160
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	560
Pension Expense/(Income)	5,640
Contributions	(9,468)
Total Activity in FY 2025	(10,885)
Net Pension Liability as of June 30, 2025	\$56,836

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,468

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,727
2027	776
2028	(2,029)
2029	(2,497)
2030	0
Thereafter	0
Total	\$3,977

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$100,441	\$56,836	\$20,673

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1648000
 Submission Unit Name: TOWN OF SHELURN

Wages: \$213,552 Proportionate Share: 0.0000300

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$149,146	\$99,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,859	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,424
Change of Assumptions	2,024	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,288	28,304
Total	\$20,171	\$29,728

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,901
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	(6,957)
Total	\$7,944

PERF Net Pension Liability - Unaudited

TOWN OF SHELburn - 1648000

Net Pension Liability as of June 30, 2024	\$149,146
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,427)
- Net Difference Between Projected and Actual Investment	(21,171)
- Change of Assumptions	2,024
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,466)
Pension Expense/(Income)	7,944
Contributions	(23,918)
Total Activity in FY 2025	(50,014)
Net Pension Liability as of June 30, 2025	\$99,132

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$23,918

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$8,561
2027	(6,136)
2028	(7,627)
2029	(4,355)
2030	0
Thereafter	0
Total	(9,557)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$175,187	\$99,132	\$36,057

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1649000

Submission Unit Name: CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY

Wages: \$87,994

Proportionate Share:

0.0000123

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$52,000	\$40,644

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,682	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	584
Change of Assumptions	830	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	672	2,100
Total	\$7,184	\$2,684

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,109
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	(1,024)
Total	\$5,085

PERF Net Pension Liability - Unaudited

CARNEGIE PUBLIC LIBRARY OF STEUBEN COUNTY - 1649000

Net Pension Liability as of June 30, 2024	\$52,000
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	353
- Net Difference Between Projected and Actual Investment	(7,469)
- Change of Assumptions	830
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(300)
Pension Expense/(Income)	5,085
Contributions	(9,855)
Total Activity in FY 2025	(11,356)
Net Pension Liability as of June 30, 2025	\$40,644

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,855

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,538
2027	1,112
2028	(1,364)
2029	(1,786)
2030	0
Thereafter	0
Total	\$4,500

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,827	\$40,644	\$14,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1650000
 Submission Unit Name: TOWN OF CARLISLE

Wages: \$343,006 Proportionate Share: 0.0000481

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$227,751	\$158,942

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,221	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,283
Change of Assumptions	3,245	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,196	23,407
Total	\$28,662	\$25,690

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,891
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	(1,332)
Total	\$22,559

PERF Net Pension Liability - Unaudited

TOWN OF CARLISLE - 1650000

Net Pension Liability as of June 30, 2024	\$227,751
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,121)
- Net Difference Between Projected and Actual Investment	(32,438)
- Change of Assumptions	3,245
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,492)
Pension Expense/(Income)	22,559
Contributions	(34,562)
Total Activity in FY 2025	(68,809)
Net Pension Liability as of June 30, 2025	\$158,942

Supplemental Information

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

\$34,562

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$22,542
2027	(1,593)
2028	(10,995)
2029	(6,982)
2030	0
Thereafter	0
Total	\$2,972

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$280,884	\$158,942	\$57,811

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1651000

Submission Unit Name: CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$1,975,557

Proportionate Share:

0.0002772

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,075,064	\$915,984

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$128,059	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,156
Change of Assumptions	18,699	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	45,880	4,088
Total	\$192,638	\$17,244

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$137,684
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	31,764
Total	\$169,448

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1651000

Net Pension Liability as of June 30, 2024	\$1,075,064
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	17,878
- Net Difference Between Projected and Actual Investment	(155,498)
- Change of Assumptions	18,699
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,655
Pension Expense/(Income)	169,448
Contributions	(221,262)
Total Activity in FY 2025	(159,080)
Net Pension Liability as of June 30, 2025	\$915,984

Supplemental Information

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

\$221,262

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$177,397
2027	50,659
2028	(12,424)
2029	(40,238)
2030	0
Thereafter	0
Total	\$175,394

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,618,730	\$915,984	\$333,165

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1653000
 Submission Unit Name: HANOVER TOWNSHIP - LAKE COUNTY

Wages: \$99,461 Proportionate Share: 0.0000140

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$56,434	\$46,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,468	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	664
Change of Assumptions	944	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,696	18,562
Total	\$17,108	\$19,226

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,368
Total	\$10,322

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP - LAKE COUNTY - 1653000

Net Pension Liability as of June 30, 2024	\$56,434
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	684
- Net Difference Between Projected and Actual Investment	(8,136)
- Change of Assumptions	944
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,846)
Pension Expense/(Income)	10,322
Contributions	(11,140)
Total Activity in FY 2025	(10,172)
Net Pension Liability as of June 30, 2025	\$46,262

Supplemental Information

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

\$11,140

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,688
2027	(5,728)
2028	(1,047)
2029	(2,031)
2030	0
Thereafter	0
Total	(\$2,118)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,754	\$46,262	\$16,826

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1655000

Submission Unit Name: MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$232,009

Proportionate Share:

0.0000326

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$120,526	\$107,724

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,060	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,547
Change of Assumptions	2,199	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,845	0
Total	\$27,104	\$1,547

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,192
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	531
Total	\$16,723

PERF Net Pension Liability - Unaudited

MONTICELLO-UNION TOWNSHIP PUBLIC LIBRARY - 1655000

Net Pension Liability as of June 30, 2024	\$120,526
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,708
- Net Difference Between Projected and Actual Investment	(17,505)
- Change of Assumptions	2,199
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,058
Pension Expense/(Income)	16,723
Contributions	(25,985)
Total Activity in FY 2025	(12,802)
Net Pension Liability as of June 30, 2025	\$107,724

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$25,985

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,151
2027	7,478
2028	(339)
2029	(4,733)
2030	0
Thereafter	0
Total	\$25,557

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$190,370	\$107,724	\$39,182

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1656000

Submission Unit Name: WHEATFIELD TOWNSHIP - JASPER COUNTY

Wages: \$16,000

Proportionate Share: 0.0000022

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$9,674	\$7,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	104
Change of Assumptions	148	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	141	792
Total	\$1,305	\$896

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(409)
Total	\$684

PERF Net Pension Liability - Unaudited

WHEATFIELD TOWNSHIP - JASPER COUNTY - 1656000

Net Pension Liability as of June 30, 2024	\$9,674
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	24
- Net Difference Between Projected and Actual Investment	(1,385)
- Change of Assumptions	148
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(83)
Pension Expense/(Income)	684
Contributions	(1,792)
Total Activity in FY 2025	(2,404)
Net Pension Liability as of June 30, 2025	\$7,270

Supplemental Information

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

\$1,792

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$920
2027	117
2028	(309)
2029	(319)
2030	0
Thereafter	0
Total	\$409

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,847	\$7,270	\$2,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1657000
 Submission Unit Name: TOWN OF BIRDSEYE

Wages: \$24,720 Proportionate Share: 0.0000035

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,512	\$11,565

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	166
Change of Assumptions	236	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162	517
Total	\$2,015	\$683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,738
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(405)
Total	\$1,333

PERF Net Pension Liability - Unaudited

TOWN OF BIRDSEYE - 1657000

Net Pension Liability as of June 30, 2024	\$14,512
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	130
- Net Difference Between Projected and Actual Investment	(2,087)
- Change of Assumptions	236
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	210
Pension Expense/(Income)	1,333
Contributions	(2,769)
Total Activity in FY 2025	(2,947)
Net Pension Liability as of June 30, 2025	\$11,565

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,769

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$1,818
2027	365
2028	(343)
2029	(508)
2030	0
Thereafter	0
Total	\$1,332

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$20,439	\$11,565	\$4,207

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1658000

Submission Unit Name: FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY

Wages: \$5,750,357

Proportionate Share: 0.0008069

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,164,323	\$2,666,332

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$372,768	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	38,295
Change of Assumptions	54,432	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,812	27,166
Total	\$522,012	\$65,461

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$400,783
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	56,117
Total	\$456,900

PERF Net Pension Liability - Unaudited

FORT WAYNE-ALLEN COUNTY AIRPORT AUTHORITY - 1658000

Net Pension Liability as of June 30, 2024	\$3,164,323
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	48,463
- Net Difference Between Projected and Actual Investment	(457,262)
- Change of Assumptions	54,432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,527
Pension Expense/(Income)	456,900
Contributions	(638,051)
Total Activity in FY 2025	(497,991)
Net Pension Liability as of June 30, 2025	\$2,666,332

Supplemental Information

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

\$638,051

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$499,687
2027	118,336
2028	(44,346)
2029	(117,126)
2030	0
Thereafter	0
Total	\$456,551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,711,952	\$2,666,332	\$969,807

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1659000
 Submission Unit Name: JAMESTOWN TOWNSHIP-STEUBEN COUNTY

Wages: \$24,000 Proportionate Share: 0.0000034

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$14,512	\$11,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,571	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	161
Change of Assumptions	229	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	143	662
Total	\$1,943	\$823

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(362)
Total	\$1,327

PERF Net Pension Liability - Unaudited

JAMESTOWN TOWNSHIP-STEUBEN COUNTY - 1659000

Net Pension Liability as of June 30, 2024	\$14,512
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	84
- Net Difference Between Projected and Actual Investment	(2,082)
- Change of Assumptions	229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(147)
Pension Expense/(Income)	1,327
Contributions	(2,688)
Total Activity in FY 2025	(3,277)
Net Pension Liability as of June 30, 2025	\$11,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,688

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,756
2027	270
2028	(413)
2029	(493)
2030	0
Thereafter	0
Total	\$1,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,855	\$11,235	\$4,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1660000
 Submission Unit Name: NOBLESVILLE HOUSING AUTHORITY

Wages: \$132,545 Proportionate Share: 0.0000186

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$77,395	\$61,462

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,593	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	883
Change of Assumptions	1,255	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,538	9,537
Total	\$11,386	\$10,420

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,239
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,651)
Total	\$4,588

PERF Net Pension Liability - Unaudited

NOBLESVILLE HOUSING AUTHORITY - 1660000

Net Pension Liability as of June 30, 2024	\$77,395
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	661
- Net Difference Between Projected and Actual Investment	(11,130)
- Change of Assumptions	1,255
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,538
Pension Expense/(Income)	4,588
Contributions	(14,845)
Total Activity in FY 2025	(15,933)
Net Pension Liability as of June 30, 2025	\$61,462

Supplemental Information

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

\$14,845

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,708
2027	(1,202)
2028	(1,840)
2029	(2,700)
2030	0
Thereafter	0
Total	\$966

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,616	\$61,462	\$22,355

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1661000

Submission Unit Name: WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY

Wages: \$99,630

Proportionate Share: 0.0000140

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$56,434	\$46,262

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,468	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	664
Change of Assumptions	944	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,005	906
Total	\$8,417	\$1,570

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,954
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	619
Total	\$7,573

PERF Net Pension Liability - Unaudited

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY - 1661000

Net Pension Liability as of June 30, 2024	\$56,434
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	684
- Net Difference Between Projected and Actual Investment	(8,136)
- Change of Assumptions	944
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78)
Pension Expense/(Income)	7,573
Contributions	(11,159)
Total Activity in FY 2025	(10,172)
Net Pension Liability as of June 30, 2025	\$46,262

Supplemental Information

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

\$11,159

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,307
2027	1,611
2028	(1,040)
2029	(2,031)
2030	0
Thereafter	0
Total	\$6,847

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,754	\$46,262	\$16,826

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1662000
 Submission Unit Name: ADAMS TOWNSHIP - PARKE COUNTY

Wages: \$21,000 Proportionate Share: 0.0000029

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,496	\$9,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,340	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	138
Change of Assumptions	196	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,893
Total	\$1,536	\$4,031

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,689)
Total	(\$1,249)

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP - PARKE COUNTY - 1662000

Net Pension Liability as of June 30, 2024	\$12,496
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59
- Net Difference Between Projected and Actual Investment	(1,793)
- Change of Assumptions	196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(126)
Pension Expense/(Income)	(1,249)
Contributions	0
Total Activity in FY 2025	(2,913)
Net Pension Liability as of June 30, 2025	\$9,583

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(265)
2027	(862)
2028	(948)
2029	(420)
2030	0
Thereafter	0
Total	(2,495)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,935	\$9,583	\$3,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1663000
 Submission Unit Name: CENTER TOWNSHIP, LAPORTE COUNTY

Wages: \$47,500 Proportionate Share: 0.0000067

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$38,294	\$22,140

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,095	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	318
Change of Assumptions	452	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	392	8,868
Total	\$3,939	\$9,186

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,057)
Total	\$1,271

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP, LAPORTE COUNTY - 1663000

Net Pension Liability as of June 30, 2024	\$38,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(830)
- Net Difference Between Projected and Actual Investment	(5,388)
- Change of Assumptions	452
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,339)
Pension Expense/(Income)	1,271
Contributions	(5,320)
Total Activity in FY 2025	(16,154)
Net Pension Liability as of June 30, 2025	\$22,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,320

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$520
2027	(2,132)
2028	(2,663)
2029	(972)
2030	0
Thereafter	0
Total	(\$5,247)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,125	\$22,140	\$8,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1665000

Submission Unit Name: CITY OF AUSTIN

Wages: \$819,933

Proportionate Share:

0.0001151

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$449,052	\$380,338

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,173	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,463
Change of Assumptions	7,764	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,285	20,978
Total	\$75,222	\$26,441

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,170
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,767)
Total	\$42,403

PERF Net Pension Liability - Unaudited

CITY OF AUSTIN - 1665000

Net Pension Liability as of June 30, 2024	\$449,052
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,151
- Net Difference Between Projected and Actual Investment	(64,919)
- Change of Assumptions	7,764
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,719
Pension Expense/(Income)	42,403
Contributions	(91,832)
Total Activity in FY 2025	(68,714)
Net Pension Liability as of June 30, 2025	\$380,338

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,832

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$59,214
2027	11,952
2028	(5,676)
2029	(16,709)
2030	0
Thereafter	0
Total	\$48,781

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$672,135	\$380,338	\$138,338

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1666000
 Submission Unit Name: MIDDLE TOWNSHIP - HENDRICKS COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

MIDDLE TOWNSHIP - HENDRICKS COUNTY - 1666000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1667000
 Submission Unit Name: DELAWARE TOWNSHIP - HAMILTON COUNTY

Wages: \$494,391 Proportionate Share: 0.0000694

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$284,588	\$229,326

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,061	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,294
Change of Assumptions	4,682	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,366	12,290
Total	\$59,109	\$15,584

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,471
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	8,410
Total	\$42,881

PERF Net Pension Liability - Unaudited

DELAWARE TOWNSHIP - HAMILTON COUNTY - 1667000

Net Pension Liability as of June 30, 2024	\$284,588
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,894
- Net Difference Between Projected and Actual Investment	(40,974)
- Change of Assumptions	4,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,116)
Pension Expense/(Income)	42,881
Contributions	(46,629)
Total Activity in FY 2025	(55,262)
Net Pension Liability as of June 30, 2025	\$229,326

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,629

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$48,765
2027	13,089
2028	(8,255)
2029	(10,074)
2030	0
Thereafter	0
Total	\$43,525

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$405,266	\$229,326	\$83,411

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1668000
 Submission Unit Name: TOWN OF NEW ROSS

Wages: \$37,500 Proportionate Share: 0.0000053

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,752	\$17,513

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,448	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	252
Change of Assumptions	358	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,173	286
Total	\$3,979	\$538

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,632
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79
Total	\$2,711

PERF Net Pension Liability - Unaudited

TOWN OF NEW ROSS - 1668000

Net Pension Liability as of June 30, 2024	\$19,752
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	424
- Net Difference Between Projected and Actual Investment	(2,867)
- Change of Assumptions	358
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,335
Pension Expense/(Income)	2,711
Contributions	(4,200)
Total Activity in FY 2025	(2,239)
Net Pension Liability as of June 30, 2025	\$17,513

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,200

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,294
2027	1,008
2028	(91)
2029	(770)
2030	0
Thereafter	0
Total	\$3,441

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$30,950	\$17,513	\$6,370

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1669000
 Submission Unit Name: TOWN OF WHITELAND

Wages: \$2,035,814 Proportionate Share: 0.0002857

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,158,505	\$944,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$131,986	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,559
Change of Assumptions	19,273	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,734	8,799
Total	\$165,993	\$22,358

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$141,906
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,090
Total	\$151,996

PERF Net Pension Liability - Unaudited

TOWN OF WHITELAND - 1669000

Net Pension Liability as of June 30, 2024	\$1,158,505
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,253
- Net Difference Between Projected and Actual Investment	(166,949)
- Change of Assumptions	19,273
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,996)
Pension Expense/(Income)	151,996
Contributions	(228,011)
Total Activity in FY 2025	(214,434)
Net Pension Liability as of June 30, 2025	\$944,071

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$228,011

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$170,386
2027	37,186
2028	(22,466)
2029	(41,471)
2030	0
Thereafter	0
Total	\$143,635

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,668,366	\$944,071	\$343,381

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1670000

Submission Unit Name: DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$282,302

Proportionate Share:

0.0000396

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$155,596	\$130,855

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,294	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,879
Change of Assumptions	2,671	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,527	9,281
Total	\$29,492	\$11,160

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,669
Specific 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	\$17,114

PERF Net Pension Liability - Unaudited

DANVILLE/CENTER TOWNSHIP PUBLIC LIBRARY - 1670000

Net Pension Liability as of June 30, 2024	\$155,596
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,347
- Net Difference Between Projected and Actual Investment	(22,480)
- Change of Assumptions	2,671
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,829
Pension Expense/(Income)	17,114
Contributions	(31,222)
Total Activity in FY 2025	(24,741)
Net Pension Liability as of June 30, 2025	\$130,855

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,222

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,912
2027	2,426
2028	(2,258)
2029	(5,748)
2030	0
Thereafter	0
Total	\$18,332

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$231,247	\$130,855	\$47,595

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1671000
 Submission Unit Name: TOWN OF BURLINGTON

Wages: \$98,138 Proportionate Share: 0.0000138

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$29,426	\$45,601

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,375	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	655
Change of Assumptions	931	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,712	215
Total	\$25,018	\$870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,854
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,370
Total	\$9,224

PERF Net Pension Liability - Unaudited

TOWN OF BURLINGTON - 1671000

Net Pension Liability as of June 30, 2024	\$29,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,359
- Net Difference Between Projected and Actual Investment	(4,551)
- Change of Assumptions	931
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,203
Pension Expense/(Income)	9,224
Contributions	(10,991)
Total Activity in FY 2025	16,175
Net Pension Liability as of June 30, 2025	\$45,601

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,991

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,354
2027	7,813
2028	3,984
2029	(2,003)
2030	0
Thereafter	0
Total	\$24,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$80,586	\$45,601	\$16,586

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1672000
 Submission Unit Name: SHERIDAN PUBLIC LIBRARY

Wages: \$104,518 Proportionate Share: 0.0000147

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$43,132	\$48,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,791	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	698
Change of Assumptions	992	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,209	128
Total	\$17,992	\$826

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,301
Specific 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	\$10,773

PERF Net Pension Liability - Unaudited

SHERIDAN PUBLIC LIBRARY - 1672000

Net Pension Liability as of June 30, 2024	\$43,132
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,371
- Net Difference Between Projected and Actual Investment	(6,409)
- Change of Assumptions	992
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,422
Pension Expense/(Income)	10,773
Contributions	(11,706)
Total Activity in FY 2025	5,443
Net Pension Liability as of June 30, 2025	\$48,575

Supplemental Information

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

\$11,706

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,038
2027	5,273
2028	1,989
2029	(2,134)
2030	0
Thereafter	0
Total	\$17,166

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$85,842	\$48,575	\$17,668

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1673000
 Submission Unit Name: TOWN OF CROTHERSVILLE

Wages: \$428,029 Proportionate Share: 0.0000601

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$374,075	\$198,595

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,765	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,852
Change of Assumptions	4,054	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,459	86,617
Total	\$37,278	\$89,469

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,331)
Total	\$9,520

PERF Net Pension Liability - Unaudited

TOWN OF CROTHERSVILLE - 1673000

Net Pension Liability as of June 30, 2024	\$374,075
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,573)
- Net Difference Between Projected and Actual Investment	(52,381)
- Change of Assumptions	4,054
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(78,160)
Pension Expense/(Income)	9,520
Contributions	(47,940)
Total Activity in FY 2025	(175,480)
Net Pension Liability as of June 30, 2025	\$198,595

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,940

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$7,246
2027	(21,044)
2028	(29,669)
2029	(8,724)
2030	0
Thereafter	0
Total	(\$52,191)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$350,958	\$198,595	\$72,234

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1674000
 Submission Unit Name: TOWN OF GRANDVIEW

Wages: \$131,602 Proportionate Share: 0.0000185

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$83,441	\$61,132

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,547	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	878
Change of Assumptions	1,248	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	970	7,400
Total	\$10,765	\$8,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,189
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,090)
Total	\$5,099

PERF Net Pension Liability - Unaudited

TOWN OF GRANDVIEW - 1674000

Net Pension Liability as of June 30, 2024	\$83,441
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5)
- Net Difference Between Projected and Actual Investment	(11,926)
- Change of Assumptions	1,248
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,986)
Pension Expense/(Income)	5,099
Contributions	(14,739)
Total Activity in FY 2025	(22,309)
Net Pension Liability as of June 30, 2025	\$61,132

Supplemental Information

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

\$14,739

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,102
2027	142
2028	(3,072)
2029	(2,685)
2030	0
Thereafter	0
Total	\$2,487

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$108,032	\$61,132	\$22,235

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1675000
 Submission Unit Name: LAKE LEMON CONSERVANCY DISTRICT

Wages: \$151,600 Proportionate Share: 0.0000213

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$90,294	\$70,384

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,840	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,011
Change of Assumptions	1,437	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,597	2,544
Total	\$14,874	\$3,555

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,580
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,087)
Total	\$9,493

PERF Net Pension Liability - Unaudited

LAKE LEMON CONSERVANCY DISTRICT - 1675000

Net Pension Liability as of June 30, 2024	\$90,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	586
- Net Difference Between Projected and Actual Investment	(12,966)
- Change of Assumptions	1,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,481)
Pension Expense/(Income)	9,493
Contributions	(16,979)
Total Activity in FY 2025	(19,910)
Net Pension Liability as of June 30, 2025	\$70,384

Supplemental Information

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

\$16,979

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,528
2027	2,312
2028	(2,430)
2029	(3,091)
2030	0
Thereafter	0
Total	\$11,319

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$124,383	\$70,384	\$25,600

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1676000
 Submission Unit Name: LINCOLN HERITAGE PUBLIC LIBRARY

Wages: \$63,240 Proportionate Share: 0.0000089

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$36,682	\$29,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,112	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	422
Change of Assumptions	600	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	429	1,017
Total	\$5,141	\$1,439

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(318)
Total	\$4,103

PERF Net Pension Liability - Unaudited

LINCOLN HERITAGE PUBLIC LIBRARY - 1676000

Net Pension Liability as of June 30, 2024	\$36,682
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	353
- Net Difference Between Projected and Actual Investment	(5,279)
- Change of Assumptions	600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33
Pension Expense/(Income)	4,103
Contributions	(7,083)
Total Activity in FY 2025	(7,273)
Net Pension Liability as of June 30, 2025	\$29,409

Supplemental Information

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

\$7,083

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,849
2027	963
2028	(818)
2029	(1,292)
2030	0
Thereafter	0
Total	\$3,702

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,972	\$29,409	\$10,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1677000

Submission Unit Name: WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY

Wages: \$49,162

Proportionate Share: 0.0000069

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$27,411	\$22,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,188	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	327
Change of Assumptions	465	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	585	1,282
Total	\$4,238	\$1,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,801)
Total	\$1,626

PERF Net Pension Liability - Unaudited

WORTHINGTON-JEFFERSON TOWNSHIP PUBLIC LIBRARY - 1677000

Net Pension Liability as of June 30, 2024	\$27,411
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	379
- Net Difference Between Projected and Actual Investment	(3,956)
- Change of Assumptions	465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,381
Pension Expense/(Income)	1,626
Contributions	(5,506)
Total Activity in FY 2025	(4,611)
Net Pension Liability as of June 30, 2025	\$22,800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,506

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,291
2027	773
2028	(433)
2029	(1,002)
2030	0
Thereafter	0
Total	\$2,629

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,293	\$22,800	\$8,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1678000
 Submission Unit Name: TOWN OF CARBON

Wages: \$31,122 Proportionate Share: 0.0000044

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,543	\$14,539

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,033	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	209
Change of Assumptions	297	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,186
Total	\$2,330	\$3,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,185
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,389)
Total	(\$204)

PERF Net Pension Liability - Unaudited

TOWN OF CARBON - 1678000

Net Pension Liability as of June 30, 2024	\$18,543
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	133
- Net Difference Between Projected and Actual Investment	(2,664)
- Change of Assumptions	297
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	293
Pension Expense/(Income)	(204)
Contributions	(1,859)
Total Activity in FY 2025	(4,004)
Net Pension Liability as of June 30, 2025	\$14,539

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,859

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$907
2027	(441)
2028	(892)
2029	(639)
2030	0
Thereafter	0
Total	(1,065)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$25,694	\$14,539	\$5,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1679000
 Submission Unit Name: TOWN OF CLARKS HILL

Wages: \$85,729 Proportionate Share: 0.0000120

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$50,790	\$39,653

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,544	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	570
Change of Assumptions	809	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,348	3,755
Total	\$10,701	\$4,325

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,960
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(727)
Total	\$5,233

PERF Net Pension Liability - Unaudited

TOWN OF CLARKS HILL - 1679000

Net Pension Liability as of June 30, 2024	\$50,790
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	339
- Net Difference Between Projected and Actual Investment	(7,295)
- Change of Assumptions	809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(622)
Pension Expense/(Income)	5,233
Contributions	(9,601)
Total Activity in FY 2025	(11,137)
Net Pension Liability as of June 30, 2025	\$39,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,601

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,667
2027	2,796
2028	(1,345)
2029	(1,742)
2030	0
Thereafter	0
Total	\$6,376

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,075	\$39,653	\$14,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1680000
 Submission Unit Name: SPENCER TWP TRUSTEE HARRISON COUNTY

Wages: \$19,754 Proportionate Share: 0.0000028

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,690	\$9,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,294	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	133
Change of Assumptions	189	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	144	586
Total	\$1,627	\$719

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(407)
Total	\$984

PERF Net Pension Liability - Unaudited

SPENCER TWP TRUSTEE HARRISON COUNTY - 1680000

Net Pension Liability as of June 30, 2024	\$11,690
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	96
- Net Difference Between Projected and Actual Investment	(1,681)
- Change of Assumptions	189
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	186
Pension Expense/(Income)	984
Contributions	(2,212)
Total Activity in FY 2025	(2,438)
Net Pension Liability as of June 30, 2025	\$9,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,212

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,379
2027	225
2028	(290)
2029	(406)
2030	0
Thereafter	0
Total	\$908

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,351	\$9,252	\$3,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1681000

Submission Unit Name: FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY

Wages: \$146,491

Proportionate Share:

0.0000206

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$61,674	\$68,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,517	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	978
Change of Assumptions	1,390	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,102	127
Total	\$28,009	\$1,105

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,232
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,807
Total	\$13,039

PERF Net Pension Liability - Unaudited

FAIRFIELD TOWNSHIP - TIPPECANOE COUNTY - 1681000

Net Pension Liability as of June 30, 2024	\$61,674
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,196
- Net Difference Between Projected and Actual Investment	(9,144)
- Change of Assumptions	1,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,990
Pension Expense/(Income)	13,039
Contributions	(17,074)
Total Activity in FY 2025	6,397
Net Pension Liability as of June 30, 2025	\$68,071

Supplemental Information

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

\$17,074

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,867
2027	8,307
2028	2,720
2029	(2,990)
2030	0
Thereafter	0
Total	\$26,904

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$120,295	\$68,071	\$24,759

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1682000

Submission Unit Name: WEST TOWNSHIP - MARSHALL COUNTY

Wages: \$22,872

Proportionate Share:

0.0000032

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,302	\$10,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,478	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	152
Change of Assumptions	216	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,438
Total	\$1,694	\$3,590

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,651)
Total	(\$62)

PERF Net Pension Liability - Unaudited

WEST TOWNSHIP - MARSHALL COUNTY - 1682000

Net Pension Liability as of June 30, 2024	\$13,302
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	115
- Net Difference Between Projected and Actual Investment	(1,913)
- Change of Assumptions	216
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,084)
Pension Expense/(Income)	(62)
Contributions	0
Total Activity in FY 2025	(2,728)
Net Pension Liability as of June 30, 2025	\$10,574

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$304
2027	(783)
2028	(952)
2029	(465)
2030	0
Thereafter	0
Total	(1,896)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,687	\$10,574	\$3,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1683000
 Submission Unit Name: TOWN OF CULVER

Wages: \$1,245,789 Proportionate Share: 0.0001748

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$711,066	\$577,612

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$80,753	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,296
Change of Assumptions	11,792	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,273	10,891
Total	\$107,818	\$19,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$86,822
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,349
Total	\$90,171

PERF Net Pension Liability - Unaudited

TOWN OF CULVER - 1683000

Net Pension Liability as of June 30, 2024	\$711,066
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,877
- Net Difference Between Projected and Actual Investment	(102,444)
- Change of Assumptions	11,792
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,167)
Pension Expense/(Income)	90,171
Contributions	(129,683)
Total Activity in FY 2025	(133,454)
Net Pension Liability as of June 30, 2025	\$577,612

Supplemental Information

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

\$129,683

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$105,491
2027	25,146
2028	(16,633)
2029	(25,373)
2030	0
Thereafter	0
Total	\$88,631

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,020,758	\$577,612	\$210,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1684000
 Submission Unit Name: TOWN OF FAIRMOUNT

Wages: \$923,944 Proportionate Share: 0.0001296

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$518,788	\$428,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$59,872	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,151
Change of Assumptions	8,743	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,894	6,324
Total	\$79,509	\$12,475

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$64,372
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	(785)
Total	\$63,587

PERF Net Pension Liability - Unaudited

TOWN OF FAIRMOUNT - 1684000

Net Pension Liability as of June 30, 2024	\$518,788
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,703
- Net Difference Between Projected and Actual Investment	(74,840)
- Change of Assumptions	8,743
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,753
Pension Expense/(Income)	63,587
Contributions	(103,482)
Total Activity in FY 2025	(90,536)
Net Pension Liability as of June 30, 2025	\$428,252

Supplemental Information

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

\$103,482

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$74,685
2027	20,053
2028	(8,892)
2029	(18,812)
2030	0
Thereafter	0
Total	\$67,034

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$756,809	\$428,252	\$155,765

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1685000
 Submission Unit Name: TOWN OF WOLCOTT

Wages: \$455,774 Proportionate Share: 0.0000640

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$197,115	\$211,483

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,566	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,037
Change of Assumptions	4,317	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,419	6,715
Total	\$70,302	\$9,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,585
Total	\$39,373

PERF Net Pension Liability - Unaudited

TOWN OF WOLCOTT - 1685000

Net Pension Liability as of June 30, 2024	\$197,115
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,364
- Net Difference Between Projected and Actual Investment	(29,136)
- Change of Assumptions	4,317
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,430
Pension Expense/(Income)	39,373
Contributions	(46,980)
Total Activity in FY 2025	14,368
Net Pension Liability as of June 30, 2025	\$211,483

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$46,980

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$46,662
2027	17,300
2028	5,878
2029	(9,290)
2030	0
Thereafter	0
Total	\$60,550

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$373,733	\$211,483	\$76,921

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1686000
 Submission Unit Name: OWEN COUNTY PUBLIC LIBRARY

Wages: \$599,306 Proportionate Share: 0.0000841

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$371,657	\$277,901

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$38,852	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,991
Change of Assumptions	5,673	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,412	27,428
Total	\$46,937	\$31,419

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$41,772
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	(10,981)
Total	\$30,791

PERF Net Pension Liability - Unaudited

OWEN COUNTY PUBLIC LIBRARY - 1686000

Net Pension Liability as of June 30, 2024	\$371,657
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	762
- Net Difference Between Projected and Actual Investment	(53,200)
- Change of Assumptions	5,673
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,255)
Pension Expense/(Income)	30,791
Contributions	(64,527)
Total Activity in FY 2025	(93,756)
Net Pension Liability as of June 30, 2025	\$277,901

Supplemental Information

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

\$64,527

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$39,191
2027	1,656
2028	(13,121)
2029	(12,208)
2030	0
Thereafter	0
Total	\$15,518

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$491,108	\$277,901	\$101,079

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1687000

Submission Unit Name: GREATER RANDOLPH INTERLOCAL COOPERATIVE

Wages: \$313,739

Proportionate Share:

0.0000440

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$318,448	\$145,394

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,327	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,088
Change of Assumptions	2,968	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,936	90,618
Total	\$26,231	\$92,706

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,306)
Total	(\$7,451)

PERF Net Pension Liability - Unaudited

GREATER RANDOLPH INTERLOCAL COOPERATIVE - 1687000

Net Pension Liability as of June 30, 2024	\$318,448
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,310)
- Net Difference Between Projected and Actual Investment	(44,252)
- Change of Assumptions	2,968
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,870)
Pension Expense/(Income)	(7,451)
Contributions	(35,139)
Total Activity in FY 2025	(173,054)
Net Pension Liability as of June 30, 2025	\$145,394

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,139

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$6,081)
2027	(23,767)
2028	(30,240)
2029	(6,387)
2030	0
Thereafter	0
Total	(\$66,475)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$256,941	\$145,394	\$52,883

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1688000
 Submission Unit Name: CITY OF RUSHVILLE

Wages: \$1,911,407 Proportionate Share: 0.0002682

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,109,327	\$886,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$123,902	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,729
Change of Assumptions	18,092	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,560	28,296
Total	\$155,554	\$41,025

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$133,214
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,428)
Total	\$118,786

PERF Net Pension Liability - Unaudited

CITY OF RUSHVILLE - 1688000

Net Pension Liability as of June 30, 2024	\$1,109,327
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,209
- Net Difference Between Projected and Actual Investment	(159,608)
- Change of Assumptions	18,092
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,516
Pension Expense/(Income)	118,786
Contributions	(214,078)
Total Activity in FY 2025	(223,083)
Net Pension Liability as of June 30, 2025	\$886,244

Supplemental Information

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

\$214,078

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$148,663
2027	30,047
2028	(25,250)
2029	(38,931)
2030	0
Thereafter	0
Total	\$114,529

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,566,174	\$886,244	\$322,348

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1689000
 Submission Unit Name: WEST CENTRAL CONSERVANCY DISTRICT

Wages: \$2,335,423 Proportionate Share: 0.0003277

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,294,349	\$1,082,857

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$151,389	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,553
Change of Assumptions	22,106	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	42,495	13,130
Total	\$215,990	\$28,683

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$162,767
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,320
Total	\$192,087

PERF Net Pension Liability - Unaudited

WEST CENTRAL CONSERVANCY DISTRICT - 1689000

Net Pension Liability as of June 30, 2024	\$1,294,349
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,734
- Net Difference Between Projected and Actual Investment	(186,929)
- Change of Assumptions	22,106
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,077
Pension Expense/(Income)	192,087
Contributions	(261,567)
Total Activity in FY 2025	(211,492)
Net Pension Liability as of June 30, 2025	\$1,082,857

Supplemental Information

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

\$261,567

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$207,984
2027	46,060
2028	(19,169)
2029	(47,568)
2030	0
Thereafter	0
Total	\$187,307

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,913,628	\$1,082,857	\$393,860

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1690000
 Submission Unit Name: STARKE COUNTY AIRPORT AUTHORITY

Wages: \$36,609 Proportionate Share: 0.0000051

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$31,845	\$16,853

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,356	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	242
Change of Assumptions	344	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	169	14,769
Total	\$2,869	\$15,011

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,533
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,693)
Total	(\$5,160)

PERF Net Pension Liability - Unaudited

STARKE COUNTY AIRPORT AUTHORITY - 1690000

Net Pension Liability as of June 30, 2024	\$31,845
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(908)
- Net Difference Between Projected and Actual Investment	(4,458)
- Change of Assumptions	344
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,076)
Pension Expense/(Income)	(5,160)
Contributions	(2,734)
Total Activity in FY 2025	(14,992)
Net Pension Liability as of June 30, 2025	\$16,853

Supplemental Information

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

\$2,734

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$3,718)
2027	(4,815)
2028	(2,869)
2029	(740)
2030	0
Thereafter	0
Total	(\$12,142)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,782	\$16,853	\$6,130

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1691000
 Submission Unit Name: SULLIVAN COUNTY PUBLIC LIBRARY

Wages: \$579,902 Proportionate Share: 0.0000814

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$339,006	\$268,979

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,605	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,863
Change of Assumptions	5,491	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	387	15,760
Total	\$43,483	\$19,623

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,799)
Total	\$30,632

PERF Net Pension Liability - Unaudited

SULLIVAN COUNTY PUBLIC LIBRARY - 1691000

Net Pension Liability as of June 30, 2024	\$339,006
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,861
- Net Difference Between Projected and Actual Investment	(48,749)
- Change of Assumptions	5,491
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,747)
Pension Expense/(Income)	30,632
Contributions	(55,515)
Total Activity in FY 2025	(70,027)
Net Pension Liability as of June 30, 2025	\$268,979

Supplemental Information

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

\$55,515

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$40,418
2027	5,728
2028	(10,470)
2029	(11,816)
2030	0
Thereafter	0
Total	\$23,860

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$475,341	\$268,979	\$97,834

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1692000
 Submission Unit Name: LAPORTE MUNICIPAL AIRPORT AUTHORITY

Wages: \$181,702 Proportionate Share: 0.0000255

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$101,984	\$84,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,780	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,210
Change of Assumptions	1,720	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,978	0
Total	\$16,478	\$1,210

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,337
Total	\$18,003

PERF Net Pension Liability - Unaudited

LAPORTE MUNICIPAL AIRPORT AUTHORITY - 1692000

Net Pension Liability as of June 30, 2024	\$101,984
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,328
- Net Difference Between Projected and Actual Investment	(14,713)
- Change of Assumptions	1,720
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,708)
Pension Expense/(Income)	18,003
Contributions	(20,351)
Total Activity in FY 2025	(17,721)
Net Pension Liability as of June 30, 2025	\$84,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,351

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,701
2027	4,002
2028	(1,733)
2029	(3,702)
2030	0
Thereafter	0
Total	\$15,268

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,909	\$84,263	\$30,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1693000
 Submission Unit Name: MELTON PUBLIC LIBRARY

Wages: \$94,438 Proportionate Share: 0.0000133

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$52,403	\$43,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,144	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	631
Change of Assumptions	897	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,553	259
Total	\$8,594	\$890

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	665
Total	\$7,271

PERF Net Pension Liability - Unaudited

MELTON PUBLIC LIBRARY - 1693000

Net Pension Liability as of June 30, 2024	\$52,403
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	773
- Net Difference Between Projected and Actual Investment	(7,569)
- Change of Assumptions	897
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	751
Pension Expense/(Income)	7,271
Contributions	(10,577)
Total Activity in FY 2025	(8,454)
Net Pension Liability as of June 30, 2025	\$43,949

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,577

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,194
2027	2,204
2028	(764)
2029	(1,930)
2030	0
Thereafter	0
Total	\$7,704

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,666	\$43,949	\$15,985

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1694000
 Submission Unit Name: RICHLAND TOWNSHIP, MONROE COUNTY

Wages: \$85,210 Proportionate Share: 0.0000120

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$51,597	\$39,653

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,544	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	570
Change of Assumptions	809	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	612	11,697
Total	\$6,965	\$12,267

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,960
Specific 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	(\$4,922)

PERF Net Pension Liability - Unaudited

RICHLAND TOWNSHIP, MONROE COUNTY - 1694000

Net Pension Liability as of June 30, 2024	\$51,597
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	256
- Net Difference Between Projected and Actual Investment	(7,402)
- Change of Assumptions	809
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,859
Pension Expense/(Income)	(4,922)
Contributions	(9,544)
Total Activity in FY 2025	(11,944)
Net Pension Liability as of June 30, 2025	\$39,653

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,544

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$681)
2027	(1,364)
2028	(1,515)
2029	(1,742)
2030	0
Thereafter	0
Total	(\$5,302)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$70,075	\$39,653	\$14,423

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1695000
 Submission Unit Name: SOUTHERN INDIANA DEVELOPMENT COMMISSION

Wages: \$404,370 Proportionate Share: 0.0000567

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$216,867	\$187,360

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$26,194	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,691
Change of Assumptions	3,825	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,519	5,832
Total	\$39,538	\$8,523

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$28,163
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,870)
Total	\$23,293

PERF Net Pension Liability - Unaudited

SOUTHERN INDIANA DEVELOPMENT COMMISSION - 1695000

Net Pension Liability as of June 30, 2024	\$216,867
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,968
- Net Difference Between Projected and Actual Investment	(31,405)
- Change of Assumptions	3,825
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,102
Pension Expense/(Income)	23,293
Contributions	(45,290)
Total Activity in FY 2025	(29,507)
Net Pension Liability as of June 30, 2025	\$187,360

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$45,290

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$31,114
2027	10,084
2028	(1,952)
2029	(8,231)
2030	0
Thereafter	0
Total	\$31,015

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$331,104	\$187,360	\$68,147

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1696000
 Submission Unit Name: TOWN OF ARCADIA

Wages: \$605,167 Proportionate Share: 0.0000849

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$327,316	\$280,545

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$39,222	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,029
Change of Assumptions	5,727	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,606	6,226
Total	\$58,555	\$10,255

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$42,169
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,335
Total	\$43,504

PERF Net Pension Liability - Unaudited

TOWN OF ARCADIA - 1696000

Net Pension Liability as of June 30, 2024	\$327,316
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,676
- Net Difference Between Projected and Actual Investment	(47,367)
- Change of Assumptions	5,727
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,468
Pension Expense/(Income)	43,504
Contributions	(67,779)
Total Activity in FY 2025	(46,771)
Net Pension Liability as of June 30, 2025	\$280,545

Supplemental Information

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

\$67,779

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$51,766
2027	12,286
2028	(3,429)
2029	(12,323)
2030	0
Thereafter	0
Total	\$48,300

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$495,780	\$280,545	\$102,041

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1697000
 Submission Unit Name: PLEASANT TOWNSHIP - GRANT COUNTY

Wages: \$13,200 Proportionate Share: 0.0000019

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,062	\$6,278

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$878	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	90
Change of Assumptions	128	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57	430
Total	\$1,063	\$520

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$944
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(286)
Total	\$658

PERF Net Pension Liability - Unaudited

PLEASANT TOWNSHIP - GRANT COUNTY - 1697000

Net Pension Liability as of June 30, 2024	\$8,062
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52
- Net Difference Between Projected and Actual Investment	(1,157)
- Change of Assumptions	128
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13
Pension Expense/(Income)	658
Contributions	(1,478)
Total Activity in FY 2025	(1,784)
Net Pension Liability as of June 30, 2025	\$6,278

Supplemental Information

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

\$1,478

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$916
2027	129
2028	(227)
2029	(275)
2030	0
Thereafter	0
Total	\$543

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,095	\$6,278	\$2,284

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1698000
 Submission Unit Name: PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$18,000 Proportionate Share: 0.0000025

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,481	\$8,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,155	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	119
Change of Assumptions	169	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	3,042
Total	\$1,324	\$3,161

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,161)
Total	(\$919)

PERF Net Pension Liability - Unaudited

PRAIRIE TOWNSHIP - KOSCIUSKO COUNTY - 1698000

Net Pension Liability as of June 30, 2024	\$10,481
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81
- Net Difference Between Projected and Actual Investment	(1,507)
- Change of Assumptions	169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(44)
Pension Expense/(Income)	(919)
Contributions	0
Total Activity in FY 2025	(2,220)
Net Pension Liability as of June 30, 2025	\$8,261

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$70)
2027	(643)
2028	(761)
2029	(363)
2030	0
Thereafter	0
Total	(\$1,837)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,599	\$8,261	\$3,005

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1699000

Submission Unit Name: SEWARD TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$18,000

Proportionate Share:

0.0000025

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,481	\$8,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,155	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	119
Change of Assumptions	169	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	145	473
Total	\$1,469	\$592

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(264)
Total	\$978

PERF Net Pension Liability - Unaudited

SEWARD TOWNSHIP - KOSCIUSKO COUNTY - 1699000

Net Pension Liability as of June 30, 2024	\$10,481
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	81
- Net Difference Between Projected and Actual Investment	(1,507)
- Change of Assumptions	169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75
Pension Expense/(Income)	978
Contributions	(2,016)
Total Activity in FY 2025	(2,220)
Net Pension Liability as of June 30, 2025	\$8,261

Supplemental Information

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

\$2,016

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,260
2027	237
2028	(257)
2029	(363)
2030	0
Thereafter	0
Total	\$877

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,599	\$8,261	\$3,005

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1700000

Submission Unit Name: NORTH DAVIESS COMMUNITY SCHOOLS

Wages: \$795,751

Proportionate Share:

0.0001117

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$412,370	\$369,103

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,603	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,301
Change of Assumptions	7,535	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,779	7,018
Total	\$87,917	\$12,319

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,481
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	12,675
Total	\$68,156

PERF Net Pension Liability - Unaudited

NORTH DAVIESS COMMUNITY SCHOOLS - 1700000

Net Pension Liability as of June 30, 2024	\$412,370
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	9,340
- Net Difference Between Projected and Actual Investment	(59,900)
- Change of Assumptions	7,535
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,726
Pension Expense/(Income)	68,156
Contributions	(89,124)
Total Activity in FY 2025	(43,267)
Net Pension Liability as of June 30, 2025	\$369,103

Supplemental Information

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

\$89,124

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$72,730
2027	20,112
2028	(1,031)
2029	(16,213)
2030	0
Thereafter	0
Total	\$75,598

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$652,280	\$369,103	\$134,251

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1701000

Submission Unit Name: CHARLESTOWN TOWNSHIP CLARK COUNTY

Wages: \$45,456

Proportionate Share: 0.0000064

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$43,132	\$21,148

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,957	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	304
Change of Assumptions	432	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,717	10,161
Total	\$10,106	\$10,465

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	170
Total	\$3,349

PERF Net Pension Liability - Unaudited

CHARLESTOWN TOWNSHIP CLARK COUNTY - 1701000

Net Pension Liability as of June 30, 2024	\$43,132
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,463)
- Net Difference Between Projected and Actual Investment	(6,015)
- Change of Assumptions	432
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,197)
Pension Expense/(Income)	3,349
Contributions	(5,090)
Total Activity in FY 2025	(21,984)
Net Pension Liability as of June 30, 2025	\$21,148

Supplemental Information

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

\$5,090

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,110
2027	252
2028	(3,792)
2029	(929)
2030	0
Thereafter	0
Total	(\$359)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,373	\$21,148	\$7,692

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1702000
 Submission Unit Name: JACKSON TOWNSHIP HARRISON COUNTY

Wages: \$24,550 Proportionate Share: 0.0000034

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$13,302	\$11,235

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,571	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	161
Change of Assumptions	229	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	231	2,468
Total	\$2,031	\$2,629

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,689
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,847)
Total	(\$158)

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP HARRISON COUNTY - 1702000

Net Pension Liability as of June 30, 2024	\$13,302
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	208
- Net Difference Between Projected and Actual Investment	(1,922)
- Change of Assumptions	229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	461
Pension Expense/(Income)	(158)
Contributions	(885)
Total Activity in FY 2025	(2,067)
Net Pension Liability as of June 30, 2025	\$11,235

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$885

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$757
2027	(231)
2028	(631)
2029	(493)
2030	0
Thereafter	0
Total	(598)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,855	\$11,235	\$4,086

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1703000
 Submission Unit Name: TOWN OF LEWISVILLE

Wages: \$360,616 Proportionate Share: 0.0000506

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$167,203

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,376	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,401
Change of Assumptions	3,413	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,554	0
Total	\$145,343	\$2,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,517
Total	\$64,650

PERF Net Pension Liability - Unaudited

TOWN OF LEWISVILLE - 1703000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,376
- Net Difference Between Projected and Actual Investment	(2,401)
- Change of Assumptions	3,413
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	118,554
Pension Expense/(Income)	64,650
Contributions	(40,389)
Total Activity in FY 2025	167,203
Net Pension Liability as of June 30, 2025	\$167,203

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$40,389

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$69,149
2027	45,869
2028	35,269
2029	(7,345)
2030	0
Thereafter	0
Total	\$142,942

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$295,482	\$167,203	\$60,816

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1704000
 Submission Unit Name: REGION 8 EDUCATION SERVICE CENTER

Wages: \$289,319 Proportionate Share: 0.0000406

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$151,968	\$134,159

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,756	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,927
Change of Assumptions	2,739	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,297	0
Total	\$37,792	\$1,927

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,166
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,786
Total	\$32,952

PERF Net Pension Liability - Unaudited

REGION 8 EDUCATION SERVICE CENTER - 1704000

Net Pension Liability as of June 30, 2024	\$151,968
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,181
- Net Difference Between Projected and Actual Investment	(22,048)
- Change of Assumptions	2,739
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,229)
Pension Expense/(Income)	32,952
Contributions	(32,404)
Total Activity in FY 2025	(17,809)
Net Pension Liability as of June 30, 2025	\$134,159

Supplemental Information

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

\$32,404

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$32,724
2027	9,804
2028	(769)
2029	(5,894)
2030	0
Thereafter	0
Total	\$35,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$237,087	\$134,159	\$48,797

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1705000

Submission Unit Name: WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$1,812,553

Proportionate Share: 0.0002543

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$877,142	\$840,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,480	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,069
Change of Assumptions	17,155	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	109,447	5,547
Total	\$244,082	\$17,616

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,793
Total	\$185,103

PERF Net Pension Liability - Unaudited

WHITE RIVER TOWNSHIP FIRE PROTECTION DISTRICT - 1705000

Net Pension Liability as of June 30, 2024	\$877,142
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27,584
- Net Difference Between Projected and Actual Investment	(128,206)
- Change of Assumptions	17,155
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,541
Pension Expense/(Income)	185,103
Contributions	(203,006)
Total Activity in FY 2025	(36,829)
Net Pension Liability as of June 30, 2025	\$840,313

Supplemental Information

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

\$203,006

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$192,077
2027	61,824
2028	9,478
2029	(36,913)
2030	0
Thereafter	0
Total	\$226,466

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,485,004	\$840,313	\$305,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1706000
 Submission Unit Name: TOWN OF GREENS FORK

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF GREENS FORK - 1706000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1707000
 Submission Unit Name: TOWN OF MILTON

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

TOWN OF MILTON - 1707000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1708000
 Submission Unit Name: TOWN OF MOUNT SUMMIT

Wages: \$21,986 Proportionate Share: 0.0000031

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$10,244

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,432	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	147
Change of Assumptions	209	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,254	0
Total	\$8,895	\$147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,540
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,418
Total	\$3,958

PERF Net Pension Liability - Unaudited

TOWN OF MOUNT SUMMIT - 1708000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,432
- Net Difference Between Projected and Actual Investment	(147)
- Change of Assumptions	209
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,254
Pension Expense/(Income)	3,958
Contributions	(2,462)
Total Activity in FY 2025	10,244
Net Pension Liability as of June 30, 2025	\$10,244

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,462

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,233
2027	2,807
2028	2,158
2029	(450)
2030	0
Thereafter	0
Total	\$8,748

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,103	\$10,244	\$3,726

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1709000
 Submission Unit Name: TOWN OF ST LEON

Wages: \$49,288 Proportionate Share: 0.0000069

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$29,426	\$22,800

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,188	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	327
Change of Assumptions	465	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	372	1,280
Total	\$4,025	\$1,607

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,427
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(615)
Total	\$2,812

PERF Net Pension Liability - Unaudited

TOWN OF ST LEON - 1709000

Net Pension Liability as of June 30, 2024	\$29,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	172
- Net Difference Between Projected and Actual Investment	(4,223)
- Change of Assumptions	465
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(332)
Pension Expense/(Income)	2,812
Contributions	(5,520)
Total Activity in FY 2025	(6,626)
Net Pension Liability as of June 30, 2025	\$22,800

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,520

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$3,651
2027	586
2028	(817)
2029	(1,002)
2030	0
Thereafter	0
Total	\$2,418

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,293	\$22,800	\$8,293

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1710000
 Submission Unit Name: OHIO TWP TRUSTEE, WARRICK COUNTY

Wages: \$356,273 Proportionate Share: 0.0000500

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$169,301	\$165,221

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$23,099	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,373
Change of Assumptions	3,373	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53,899	0
Total	\$80,371	\$2,373

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,835
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,748
Total	\$51,583

PERF Net Pension Liability - Unaudited

OHIO TWP TRUSTEE, WARRICK COUNTY - 1710000

Net Pension Liability as of June 30, 2024	\$169,301
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,748
- Net Difference Between Projected and Actual Investment	(24,789)
- Change of Assumptions	3,373
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(92)
Pension Expense/(Income)	51,583
Contributions	(39,903)
Total Activity in FY 2025	(4,080)
Net Pension Liability as of June 30, 2025	\$165,221

Supplemental Information

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

\$39,903

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$55,905
2027	26,885
2028	2,465
2029	(7,257)
2030	0
Thereafter	0
Total	\$77,998

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$291,979	\$165,221	\$60,095

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1711000
 Submission Unit Name: CULVER-UNION TOWNSHIP PUBLIC LIBRARY

Wages: \$219,171 Proportionate Share: 0.0000308

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$97,550	\$101,776

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,229	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,462
Change of Assumptions	2,078	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,664	5,009
Total	\$32,971	\$6,471

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,298
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62)
Total	\$15,236

PERF Net Pension Liability - Unaudited

CULVER-UNION TOWNSHIP PUBLIC LIBRARY - 1711000

Net Pension Liability as of June 30, 2024	\$97,550
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,231
- Net Difference Between Projected and Actual Investment	(14,378)
- Change of Assumptions	2,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,606
Pension Expense/(Income)	15,236
Contributions	(24,547)
Total Activity in FY 2025	4,226
Net Pension Liability as of June 30, 2025	\$101,776

Supplemental Information

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

\$24,547

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$19,467
2027	8,705
2028	2,799
2029	(4,471)
2030	0
Thereafter	0
Total	\$26,500

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$179,859	\$101,776	\$37,018

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1712000
 Submission Unit Name: TOWN OF LAPAZ

Wages: \$149,261 Proportionate Share: 0.0000209

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$92,310	\$69,062

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,655	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	992
Change of Assumptions	1,410	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,384	4,926
Total	\$24,449	\$5,918

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,381
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,505
Total	\$15,886

PERF Net Pension Liability - Unaudited

TOWN OF LAPAZ - 1712000

Net Pension Liability as of June 30, 2024	\$92,310
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	194
- Net Difference Between Projected and Actual Investment	(13,214)
- Change of Assumptions	1,410
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,807)
Pension Expense/(Income)	15,886
Contributions	(16,717)
Total Activity in FY 2025	(23,248)
Net Pension Liability as of June 30, 2025	\$69,062

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,717

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$18,086
2027	6,560
2028	(3,081)
2029	(3,034)
2030	0
Thereafter	0
Total	\$18,531

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$122,047	\$69,062	\$25,120

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1713000

Submission Unit Name: MICHIGAN TOWNSHIP - LAPORTE COUNTY

Wages: \$96,460

Proportionate Share: 0.0000135

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$58,046	\$44,610

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,237	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	641
Change of Assumptions	911	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	288	6,543
Total	\$7,436	\$7,184

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,705
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	(3,138)
Total	\$3,567

PERF Net Pension Liability - Unaudited

MICHIGAN TOWNSHIP - LAPORTE COUNTY - 1713000

Net Pension Liability as of June 30, 2024	\$58,046
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	288
- Net Difference Between Projected and Actual Investment	(8,327)
- Change of Assumptions	911
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,807)
Pension Expense/(Income)	3,567
Contributions	(7,068)
Total Activity in FY 2025	(13,436)
Net Pension Liability as of June 30, 2025	\$44,610

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,068

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,239
2027	(410)
2028	(2,619)
2029	(1,958)
2030	0
Thereafter	0
Total	\$252

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$78,834	\$44,610	\$16,226

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1714000

Submission Unit Name: PENDLETON COMMUNITY PUBLIC LIBRARY

Wages: \$400,345

Proportionate Share:

0.0000562

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$206,790	\$185,708

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,963	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,667
Change of Assumptions	3,791	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,970	6,451
Total	\$43,724	\$9,118

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,914
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,062
Total	\$29,976

PERF Net Pension Liability - Unaudited

PENDLETON COMMUNITY PUBLIC LIBRARY - 1714000

Net Pension Liability as of June 30, 2024	\$206,790
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,770
- Net Difference Between Projected and Actual Investment	(30,047)
- Change of Assumptions	3,791
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,267
Pension Expense/(Income)	29,976
Contributions	(44,839)
Total Activity in FY 2025	(21,082)
Net Pension Liability as of June 30, 2025	\$185,708

Supplemental Information

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

\$44,839

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,127
2027	9,023
2028	(386)
2029	(8,158)
2030	0
Thereafter	0
Total	\$34,606

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$328,184	\$185,708	\$67,546

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1715000

Submission Unit Name: CENTER TOWNSHIP - MARSHALL COUNTY

Wages: \$25,561

Proportionate Share:

0.0000036

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$15,318	\$11,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,663	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	171
Change of Assumptions	243	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66	883
Total	\$1,972	\$1,054

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(533)
Total	\$1,255

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP - MARSHALL COUNTY - 1715000

Net Pension Liability as of June 30, 2024	\$15,318
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93
- Net Difference Between Projected and Actual Investment	(2,199)
- Change of Assumptions	243
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(171)
Pension Expense/(Income)	1,255
Contributions	(2,643)
Total Activity in FY 2025	(3,422)
Net Pension Liability as of June 30, 2025	\$11,896

Supplemental Information

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

\$2,643

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,717
2027	202
2028	(478)
2029	(523)
2030	0
Thereafter	0
Total	\$918

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,022	\$11,896	\$4,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1716000

Submission Unit Name: WASHINGTON TOWNSHIP - HAMILTON COUNTY

Wages: \$370,988

Proportionate Share: 0.0000521

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$191,472	\$172,160

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,069	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,473
Change of Assumptions	3,515	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,019	85
Total	\$48,603	\$2,558

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,328
Total	\$32,206

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HAMILTON COUNTY - 1716000

Net Pension Liability as of June 30, 2024	\$191,472
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,445
- Net Difference Between Projected and Actual Investment	(27,825)
- Change of Assumptions	3,515
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,898
Pension Expense/(Income)	32,206
Contributions	(41,551)
Total Activity in FY 2025	(19,312)
Net Pension Liability as of June 30, 2025	\$172,160

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,551

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$39,737
2027	14,189
2028	(319)
2029	(7,562)
2030	0
Thereafter	0
Total	\$46,045

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$304,242	\$172,160	\$62,619

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1717000

Submission Unit Name: BOURBON TOWNSHIP - MARSHALL COUNTY

Wages: \$15,000

Proportionate Share:

0.0000021

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$11,287	\$6,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$970	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	100
Change of Assumptions	142	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	558	1,769
Total	\$1,670	\$1,869

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,043
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	(453)
Total	\$590

PERF Net Pension Liability - Unaudited

BOURBON TOWNSHIP - MARSHALL COUNTY - 1717000

Net Pension Liability as of June 30, 2024	\$11,287
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(187)
- Net Difference Between Projected and Actual Investment	(1,594)
- Change of Assumptions	142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,619)
Pension Expense/(Income)	590
Contributions	(1,680)
Total Activity in FY 2025	(4,348)
Net Pension Liability as of June 30, 2025	\$6,939

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,680

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$850
2027	(49)
2028	(694)
2029	(306)
2030	0
Thereafter	0
Total	(199)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,263	\$6,939	\$2,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1718000
 Submission Unit Name: BEAVER TOWNSHIP - NEWTON COUNTY

Wages: \$35,989 Proportionate Share: 0.0000050

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$20,558	\$16,522

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,310	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	237
Change of Assumptions	337	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	293	899
Total	\$2,940	\$1,136

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,483
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(656)
Total	\$1,827

PERF Net Pension Liability - Unaudited

BEAVER TOWNSHIP - NEWTON COUNTY - 1718000

Net Pension Liability as of June 30, 2024	\$20,558
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	203
- Net Difference Between Projected and Actual Investment	(2,959)
- Change of Assumptions	337
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	587
Pension Expense/(Income)	1,827
Contributions	(4,031)
Total Activity in FY 2025	(4,036)
Net Pension Liability as of June 30, 2025	\$16,522

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,031

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,509
2027	459
2028	(438)
2029	(726)
2030	0
Thereafter	0
Total	\$1,804

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$29,198	\$16,522	\$6,009

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1719000
 Submission Unit Name: CENTER TOWNSHIP-HENDRICKS COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

CENTER TOWNSHIP-HENDRICKS COUNTY - 1719000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1720000
 Submission Unit Name: HELT TOWNSHIP-VERMILLION COUNTY

Wages: \$78,357 Proportionate Share: 0.0000110

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$31,442	\$36,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,082	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	522
Change of Assumptions	742	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,902	511
Total	\$13,726	\$1,033

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,464
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,290
Total	\$7,754

PERF Net Pension Liability - Unaudited

HELT TOWNSHIP-VERMILLION COUNTY - 1720000

Net Pension Liability as of June 30, 2024	\$31,442
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,860
- Net Difference Between Projected and Actual Investment	(4,685)
- Change of Assumptions	742
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,012
Pension Expense/(Income)	7,754
Contributions	(8,776)
Total Activity in FY 2025	4,907
Net Pension Liability as of June 30, 2025	\$36,349

Supplemental Information

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

\$8,776

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,767
2027	3,871
2028	1,651
2029	(1,596)
2030	0
Thereafter	0
Total	\$12,693

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$64,235	\$36,349	\$13,221

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1721000
 Submission Unit Name: LAKE TOWNSHIP - KOSCIUSKO COUNTY

Wages: \$15,000 Proportionate Share: 0.0000021

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,868	\$6,939

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$970	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	100
Change of Assumptions	142	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56	1,968
Total	\$1,168	\$2,068

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,043
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	(657)
Total	\$386

PERF Net Pension Liability - Unaudited

LAKE TOWNSHIP - KOSCIUSKO COUNTY - 1721000

Net Pension Liability as of June 30, 2024	\$8,868
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61
- Net Difference Between Projected and Actual Investment	(1,274)
- Change of Assumptions	142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,664)
Pension Expense/(Income)	386
Contributions	420
Total Activity in FY 2025	(1,929)
Net Pension Liability as of June 30, 2025	\$6,939

Supplemental Information

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

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$554
2027	(391)
2028	(757)
2029	(306)
2030	0
Thereafter	0
Total	(\$900)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,263	\$6,939	\$2,524

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1723000
 Submission Unit Name: WINFIELD TOWNSHIP - LAKE COUNTY

Wages: \$32,439 Proportionate Share: 0.0000046

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,349	\$15,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,125	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	218
Change of Assumptions	310	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,069	9,194
Total	\$5,504	\$9,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,823)
Total	\$462

PERF Net Pension Liability - Unaudited

WINFIELD TOWNSHIP - LAKE COUNTY - 1723000

Net Pension Liability as of June 30, 2024	\$19,349
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142
- Net Difference Between Projected and Actual Investment	(2,780)
- Change of Assumptions	310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,350
Pension Expense/(Income)	462
Contributions	(3,633)
Total Activity in FY 2025	(4,149)
Net Pension Liability as of June 30, 2025	\$15,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,633

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18
2027	(2,753)
2028	(505)
2029	(668)
2030	0
Thereafter	0
Total	(\$3,908)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,862	\$15,200	\$5,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1724000
 Submission Unit Name: BROWN COUNTY PUBLIC LIBRARY

Wages: \$187,760 Proportionate Share: 0.0000263

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$112,868	\$86,906

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,150	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,248
Change of Assumptions	1,774	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,380	7,908
Total	\$15,304	\$9,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,063
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	3,773
Total	\$16,836

PERF Net Pension Liability - Unaudited

BROWN COUNTY PUBLIC LIBRARY - 1724000

Net Pension Liability as of June 30, 2024	\$112,868
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	582
- Net Difference Between Projected and Actual Investment	(16,192)
- Change of Assumptions	1,774
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,933)
Pension Expense/(Income)	16,836
Contributions	(21,029)
Total Activity in FY 2025	(25,962)
Net Pension Liability as of June 30, 2025	\$86,906

Supplemental Information

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

\$21,029

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,379
2027	835
2028	(3,248)
2029	(3,818)
2030	0
Thereafter	0
Total	\$6,148

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$153,581	\$86,906	\$31,610

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1725000
 Submission Unit Name: CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

CLAY-OWEN-VIGO SOLID WASTE MGMT DISTRICT - 1725000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1727000
 Submission Unit Name: UNION TOWNSHIP - MARSHALL COUNTY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	878
Total	\$878

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP - MARSHALL COUNTY - 1727000

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	(878)
Pension Expense/(Income)	878
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1728000
 Submission Unit Name: CLINTON TOWNSHIP-VERMILLION COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

CLINTON TOWNSHIP-VERMILLION COUNTY - 1728000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1729000
 Submission Unit Name: TOWN OF DUGGER

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$806	\$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	822	3,388
Total	\$822	\$3,388

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	(87)
Total	(87)

PERF Net Pension Liability - Unaudited

TOWN OF DUGGER - 1729000

Net Pension Liability as of June 30, 2024	\$806
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(83)
- Net Difference Between Projected and Actual Investment	(107)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(529)
Pension Expense/(Income)	(87)
Contributions	0
Total Activity in FY 2025	(806)
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	(\$2,357)
2027	(54)
2028	(155)
2029	0
2030	0
Thereafter	0
Total	(\$2,566)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1731000
 Submission Unit Name: TOWN OF NEW PALESTINE

Wages: \$762,718 Proportionate Share: 0.0001070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$420,029	\$353,572

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,431	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,078
Change of Assumptions	7,218	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,921	8,218
Total	\$69,570	\$13,296

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$53,146
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	(14,772)
Total	\$38,374

PERF Net Pension Liability - Unaudited

TOWN OF NEW PALESTINE - 1731000

Net Pension Liability as of June 30, 2024	\$420,029
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,383
- Net Difference Between Projected and Actual Investment	(60,691)
- Change of Assumptions	7,218
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,778
Pension Expense/(Income)	38,374
Contributions	(81,519)
Total Activity in FY 2025	(66,457)
Net Pension Liability as of June 30, 2025	\$353,572

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,519

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$60,501
2027	18,039
2028	(6,734)
2029	(15,532)
2030	0
Thereafter	0
Total	\$56,274

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$624,834	\$353,572	\$128,603

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1732000
 Submission Unit Name: TOWN OF ORLAND

Wages: \$57,064 Proportionate Share: 0.0000080

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$48,775	\$26,435

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,696	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	380
Change of Assumptions	540	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	518	15,132
Total	\$4,754	\$15,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,974
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	(6,395)
Total	(\$2,421)

PERF Net Pension Liability - Unaudited

TOWN OF ORLAND - 1732000

Net Pension Liability as of June 30, 2024	\$48,775
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,303)
- Net Difference Between Projected and Actual Investment	(6,838)
- Change of Assumptions	540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,927)
Pension Expense/(Income)	(2,421)
Contributions	(6,391)
Total Activity in FY 2025	(22,340)
Net Pension Liability as of June 30, 2025	\$26,435

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,391

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(1,594)
2027	(4,250)
2028	(3,753)
2029	(1,161)
2030	0
Thereafter	0
Total	(10,758)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$46,717	\$26,435	\$9,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1733000
 Submission Unit Name: TOWN OF PRINCE'S LAKES

Wages: \$984,478 Proportionate Share: 0.0001381

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$563,935	\$456,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$63,799	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,554
Change of Assumptions	9,316	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,827	6,574
Total	\$86,942	\$13,128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$68,594
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,342
Total	\$70,936

PERF Net Pension Liability - Unaudited

TOWN OF PRINCE'S LAKES - 1733000

Net Pension Liability as of June 30, 2024	\$563,935
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,003
- Net Difference Between Projected and Actual Investment	(81,221)
- Change of Assumptions	9,316
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,367)
Pension Expense/(Income)	70,936
Contributions	(110,262)
Total Activity in FY 2025	(107,595)
Net Pension Liability as of June 30, 2025	\$456,340

Supplemental Information

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

\$110,262

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$84,384
2027	21,079
2028	(11,604)
2029	(20,045)
2030	0
Thereafter	0
Total	\$73,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$806,445	\$456,340	\$165,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1734000

Submission Unit Name: YORKTOWN-MT PLEASANT TWP COMM LIBRARY

Wages: \$240,111

Proportionate Share:

0.0000337

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$138,263	\$111,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,569	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,599
Change of Assumptions	2,273	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,019	2,635
Total	\$19,861	\$4,234

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,739
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,129)
Total	\$13,610

PERF Net Pension Liability - Unaudited

YORKTOWN-MT PLEASANT TWP COMM LIBRARY - 1734000

Net Pension Liability as of June 30, 2024	\$138,263
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,399
- Net Difference Between Projected and Actual Investment	(19,905)
- Change of Assumptions	2,273
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,611
Pension Expense/(Income)	13,610
Contributions	(26,892)
Total Activity in FY 2025	(26,904)
Net Pension Liability as of June 30, 2025	\$111,359

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,892

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$19,022
2027	4,456
2028	(2,960)
2029	(4,891)
2030	0
Thereafter	0
Total	\$15,627

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$196,794	\$111,359	\$40,504

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1735000
 Submission Unit Name: TOWN OF ANDREWS

Wages: \$387,648 Proportionate Share: 0.0000544

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$232,185	\$179,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,131	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,582
Change of Assumptions	3,670	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,350	7,832
Total	\$32,151	\$10,414

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,020
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	(1,138)
Total	\$25,882

PERF Net Pension Liability - Unaudited

TOWN OF ANDREWS - 1735000

Net Pension Liability as of June 30, 2024	\$232,185
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,335
- Net Difference Between Projected and Actual Investment	(33,324)
- Change of Assumptions	3,670
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,281)
Pension Expense/(Income)	25,882
Contributions	(42,707)
Total Activity in FY 2025	(52,425)
Net Pension Liability as of June 30, 2025	\$179,760

Supplemental Information

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

\$42,707

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$30,757
2027	5,552
2028	(6,675)
2029	(7,897)
2030	0
Thereafter	0
Total	\$21,737

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$317,673	\$179,760	\$65,383

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1736000

Submission Unit Name: PERU TOWNSHIP - MIAMI COUNTY

Wages: \$59,923

Proportionate Share:

0.0000084

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$32,651	\$27,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	399
Change of Assumptions	567	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,116	355
Total	\$5,564	\$754

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	105
Total	\$4,277

PERF Net Pension Liability - Unaudited

PERU TOWNSHIP - MIAMI COUNTY - 1736000

Net Pension Liability as of June 30, 2024	\$32,651
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	535
- Net Difference Between Projected and Actual Investment	(4,722)
- Change of Assumptions	567
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,160
Pension Expense/(Income)	4,277
Contributions	(6,711)
Total Activity in FY 2025	(4,894)
Net Pension Liability as of June 30, 2025	\$27,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,711

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,088
2027	1,329
2028	(388)
2029	(1,219)
2030	0
Thereafter	0
Total	\$4,810

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,052	\$27,757	\$10,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1737000
 Submission Unit Name: PLEASANT TOWNSHIP - JOHNSON COUNTY

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	0	0
Total	\$0	\$0

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

PERF Net Pension Liability - Unaudited

PLEASANT TOWNSHIP - JOHNSON COUNTY - 1737000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1738000
 Submission Unit Name: CLEVELAND TOWNSHIP-ELKHART COUNTY

Wages: \$731,790 Proportionate Share: 0.0001027

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$570,384	\$339,363

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$47,445	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,874
Change of Assumptions	6,928	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,071	153,416
Total	\$60,444	\$158,290

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$51,011
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(69,795)
Total	(\$18,784)

PERF Net Pension Liability - Unaudited

CLEVELAND TOWNSHIP-ELKHART COUNTY - 1738000

Net Pension Liability as of June 30, 2024	\$570,384
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(11,012)
- Net Difference Between Projected and Actual Investment	(80,395)
- Change of Assumptions	6,928
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(45,797)
Pension Expense/(Income)	(18,784)
Contributions	(81,961)
Total Activity in FY 2025	(231,021)
Net Pension Liability as of June 30, 2025	\$339,363

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$81,961

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(12,067)
2027	(33,348)
2028	(37,523)
2029	(14,908)
2030	0
Thereafter	0
Total	(97,846)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$599,724	\$339,363	\$123,434

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1739000
 Submission Unit Name: TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY

Wages: \$333,154 Proportionate Share: 0.0000467

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$157,612	\$154,316

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,574	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,216
Change of Assumptions	3,150	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,375	77,761
Total	\$54,099	\$79,977

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,196
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,386)
Total	\$4,810

PERF Net Pension Liability - Unaudited

TIPPECANOE TOWNSHIP-KOSCIUSKO COUNTY - 1739000

Net Pension Liability as of June 30, 2024	\$157,612
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,421
- Net Difference Between Projected and Actual Investment	(23,084)
- Change of Assumptions	3,150
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,721
Pension Expense/(Income)	4,810
Contributions	(37,314)
Total Activity in FY 2025	(3,296)
Net Pension Liability as of June 30, 2025	\$154,316

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,314

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$1,673)
2027	(19,838)
2028	2,413
2029	(6,780)
2030	0
Thereafter	0
Total	(\$25,878)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$272,708	\$154,316	\$56,128

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1742000
 Submission Unit Name: OPTIONS CHARTER SCHOOL-CARMEL

Wages: \$2,188,007 Proportionate Share: 0.0003070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,182,288	\$1,014,455

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$141,826	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,570
Change of Assumptions	20,710	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,158	11,748
Total	\$247,694	\$26,318

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$152,485
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,170
Total	\$210,655

PERF Net Pension Liability - Unaudited

OPTIONS CHARTER SCHOOL-CARMEL - 1742000

Net Pension Liability as of June 30, 2024	\$1,182,288
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,656
- Net Difference Between Projected and Actual Investment	(171,109)
- Change of Assumptions	20,710
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,689)
Pension Expense/(Income)	210,655
Contributions	(245,056)
Total Activity in FY 2025	(167,833)
Net Pension Liability as of June 30, 2025	\$1,014,455

Supplemental Information

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

\$245,056

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$208,068
2027	70,031
2028	(12,159)
2029	(44,564)
2030	0
Thereafter	0
Total	\$221,376

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,792,749	\$1,014,455	\$368,981

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1743000
 Submission Unit Name: CHRISTEL HOUSE ACADEMY

Wages: \$2,225,376 Proportionate Share: 0.0003123

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,091,188	\$1,031,969

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$144,275	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,822
Change of Assumptions	21,067	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	111,143	51,150
Total	\$276,485	\$65,972

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$155,118
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,716
Total	\$223,834

PERF Net Pension Liability - Unaudited

CHRISTEL HOUSE ACADEMY - 1743000

Net Pension Liability as of June 30, 2024	\$1,091,188
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32,442
- Net Difference Between Projected and Actual Investment	(159,299)
- Change of Assumptions	21,067
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	71,979
Pension Expense/(Income)	223,834
Contributions	(249,242)
Total Activity in FY 2025	(59,219)
Net Pension Liability as of June 30, 2025	\$1,031,969

Supplemental Information

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

\$249,242

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$190,694
2027	56,203
2028	8,949
2029	(45,333)
2030	0
Thereafter	0
Total	\$210,513

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,823,699	\$1,031,969	\$375,351

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1745000
 Submission Unit Name: SIGNATURE SCHOOL

Wages: \$333,260 Proportionate Share: 0.0000468

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$198,324	\$154,647

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$21,620	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,221
Change of Assumptions	3,157	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,135	5,551
Total	\$32,912	\$7,772

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$23,245
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	3,612
Total	\$26,857

PERF Net Pension Liability - Unaudited

SIGNATURE SCHOOL - 1745000

Net Pension Liability as of June 30, 2024	\$198,324
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,294
- Net Difference Between Projected and Actual Investment	(28,480)
- Change of Assumptions	3,157
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,180)
Pension Expense/(Income)	26,857
Contributions	(37,325)
Total Activity in FY 2025	(43,677)
Net Pension Liability as of June 30, 2025	\$154,647

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,325

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$31,146
2027	6,108
2028	(5,321)
2029	(6,793)
2030	0
Thereafter	0
Total	\$25,140

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$273,292	\$154,647	\$56,249

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1747000
 Submission Unit Name: IRVINGTON COMMUNITY SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$61,271	\$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	17,206	40,595
Total	\$17,206	\$40,595

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	(11,130)
Total	(\$11,130)

PERF Net Pension Liability - Unaudited

IRVINGTON COMMUNITY SCHOOL - 1747000

Net Pension Liability as of June 30, 2024	\$61,271
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(6,280)
- Net Difference Between Projected and Actual Investment	(8,112)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(35,749)
Pension Expense/(Income)	(11,130)
Contributions	0
Total Activity in FY 2025	(61,271)
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	(\$6,376)
2027	(5,294)
2028	(11,719)
2029	0
2030	0
Thereafter	0
Total	(\$23,389)

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

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1748000
 Submission Unit Name: ADAMS TOWNSHIP-HAMILTON COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$46,356	\$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	3,764	27,844
Total	\$3,764	\$27,844

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	(10,794)
Total	(\$10,794)

PERF Net Pension Liability - Unaudited

ADAMS TOWNSHIP-HAMILTON COUNTY - 1748000

Net Pension Liability as of June 30, 2024	\$46,356
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(4,751)
- Net Difference Between Projected and Actual Investment	(6,138)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,947)
Pension Expense/(Income)	(10,794)
Contributions	(4,726)
Total Activity in FY 2025	(46,356)
Net Pension Liability as of June 30, 2025	\$0

Supplemental Information

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

\$4,726

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$8,637)
2027	(7,757)
2028	(7,686)
2029	0
2030	0
Thereafter	0
Total	(\$24,080)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1749000

Submission Unit Name: CLEAR CREEK TOWNSHIP-MONROE COUNTY

Wages: \$80,510

Proportionate Share:

0.0000113

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$47,566	\$37,340

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,220	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	536
Change of Assumptions	762	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	10,994
Total	\$5,982	\$11,530

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,613
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	(7,387)
Total	(\$1,774)

PERF Net Pension Liability - Unaudited

CLEAR CREEK TOWNSHIP-MONROE COUNTY - 1749000

Net Pension Liability as of June 30, 2024	\$47,566
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	345
- Net Difference Between Projected and Actual Investment	(6,834)
- Change of Assumptions	762
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(389)
Pension Expense/(Income)	(1,774)
Contributions	(2,336)
Total Activity in FY 2025	(10,226)
Net Pension Liability as of June 30, 2025	\$37,340

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,336

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,028
2027	(2,043)
2028	(2,893)
2029	(1,640)
2030	0
Thereafter	0
Total	(5,548)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,987	\$37,340	\$13,581

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1750000
 Submission Unit Name: LEO-CEDARVILLE REGIONAL SEWER DISTRICT

Wages: \$179,449 Proportionate Share: 0.0000252

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$95,131	\$83,271

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,642	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,196
Change of Assumptions	1,700	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,216	10,749
Total	\$17,558	\$11,945

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,517
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,022)
Total	\$7,495

PERF Net Pension Liability - Unaudited

LEO-CEDARVILLE REGIONAL SEWER DISTRICT - 1750000

Net Pension Liability as of June 30, 2024	\$95,131
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,892
- Net Difference Between Projected and Actual Investment	(13,792)
- Change of Assumptions	1,700
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,236
Pension Expense/(Income)	7,495
Contributions	(12,391)
Total Activity in FY 2025	(11,860)
Net Pension Liability as of June 30, 2025	\$83,271

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,391

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,052
2027	783
2028	(2,564)
2029	(3,658)
2030	0
Thereafter	0
Total	\$5,613

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$147,157	\$83,271	\$30,288

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1751000
 Submission Unit Name: MILFORD PUBLIC LIBRARY

Wages: \$71,071 Proportionate Share: 0.0000100

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$39,907	\$33,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,620	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	475
Change of Assumptions	675	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	706	286
Total	\$6,001	\$761

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63)
Total	\$4,904

PERF Net Pension Liability - Unaudited

MILFORD PUBLIC LIBRARY - 1751000

Net Pension Liability as of June 30, 2024	\$39,907
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	530
- Net Difference Between Projected and Actual Investment	(5,759)
- Change of Assumptions	675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	747
Pension Expense/(Income)	4,904
Contributions	(7,960)
Total Activity in FY 2025	(6,863)
Net Pension Liability as of June 30, 2025	\$33,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,960

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,921
2027	1,439
2028	(669)
2029	(1,451)
2030	0
Thereafter	0
Total	\$5,240

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,396	\$33,044	\$12,019

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1752000
 Submission Unit Name: MITCHELL COMMUNITY SCHOOLS

Wages: \$511,527 Proportionate Share: 0.0000718

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$302,324	\$237,257

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$33,170	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,408
Change of Assumptions	4,844	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	365	11,743
Total	\$38,379	\$15,151

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$35,663
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,862)
Total	\$29,801

PERF Net Pension Liability - Unaudited

MITCHELL COMMUNITY SCHOOLS - 1752000

Net Pension Liability as of June 30, 2024	\$302,324
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,185
- Net Difference Between Projected and Actual Investment	(43,437)
- Change of Assumptions	4,844
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,224)
Pension Expense/(Income)	29,801
Contributions	(53,236)
Total Activity in FY 2025	(65,067)
Net Pension Liability as of June 30, 2025	\$237,257

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,236

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,829
2027	5,620
2028	(8,799)
2029	(10,422)
2030	0
Thereafter	0
Total	\$23,228

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$419,281	\$237,257	\$86,296

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1754000
 Submission Unit Name: PAOLI PUBLIC LIBRARY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

PAOLI PUBLIC LIBRARY - 1754000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1755000

Submission Unit Name: PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT

Wages: \$1,813,475

Proportionate Share:

0.0002545

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,141,575	\$840,973

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,573	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,078
Change of Assumptions	17,168	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,523	126,515
Total	\$140,264	\$138,593

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,409
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,228
Total	\$164,637

PERF Net Pension Liability - Unaudited

PERRY-CLEAR CREEK FIRE PROTECTION DISTRICT - 1755000

Net Pension Liability as of June 30, 2024	\$1,141,575
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	575
- Net Difference Between Projected and Actual Investment	(163,226)
- Change of Assumptions	17,168
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(123,948)
Pension Expense/(Income)	164,637
Contributions	(195,808)
Total Activity in FY 2025	(300,602)
Net Pension Liability as of June 30, 2025	\$840,973

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$195,808

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$88,914
2027	(7,502)
2028	(42,800)
2029	(36,941)
2030	0
Thereafter	0
Total	\$1,671

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,486,172	\$840,973	\$305,882

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1756000
 Submission Unit Name: SPRINGFIELD TOWNSHIP-LAPORTE COUNTY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

SPRINGFIELD TOWNSHIP-LAPORTE COUNTY - 1756000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1757000
 Submission Unit Name: VINCENNES TOWNSHIP-KNOX COUNTY

Wages: \$42,034 Proportionate Share: 0.0000059

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$23,783	\$19,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	280
Change of Assumptions	398	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	264	7,409
Total	\$3,388	\$7,689

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,931
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	(7,545)
Total	(\$4,614)

PERF Net Pension Liability - Unaudited

VINCENNES TOWNSHIP-KNOX COUNTY - 1757000

Net Pension Liability as of June 30, 2024	\$23,783
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	289
- Net Difference Between Projected and Actual Investment	(3,429)
- Change of Assumptions	398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,777
Pension Expense/(Income)	(4,614)
Contributions	(4,708)
Total Activity in FY 2025	(4,287)
Net Pension Liability as of June 30, 2025	\$19,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,708

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$2,057)
2027	(951)
2028	(436)
2029	(857)
2030	0
Thereafter	0
Total	(\$4,301)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,453	\$19,496	\$7,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1758000
 Submission Unit Name: TOWN OF ATLANTA

Wages: \$198,844 Proportionate Share: 0.0000279

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$104,806	\$92,193

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,889	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,324
Change of Assumptions	1,882	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,333	428
Total	\$21,104	\$1,752

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,858
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,776
Total	\$18,634

PERF Net Pension Liability - Unaudited

TOWN OF ATLANTA - 1758000

Net Pension Liability as of June 30, 2024	\$104,806
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,148
- Net Difference Between Projected and Actual Investment	(15,201)
- Change of Assumptions	1,882
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	512
Pension Expense/(Income)	18,634
Contributions	(20,588)
Total Activity in FY 2025	(12,613)
Net Pension Liability as of June 30, 2025	\$92,193

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,588

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$19,383
2027	5,039
2028	(1,020)
2029	(4,050)
2030	0
Thereafter	0
Total	\$19,352

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,924	\$92,193	\$33,533

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: CEDAR CREEK TOWNSHIP-LAKE COUNTY

Proportionate Share:	0.0000068

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$27,008	\$22,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,141	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	323
Change of Assumptions	459	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	792	128
Total	\$4,392	\$451

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	162
Total	\$3,540

PERF Net Pension Liability - Unaudited

CEDAR CREEK TOWNSHIP-LAKE COUNTY - 1759000

Net Pension Liability as of June 30, 2024	\$27,008
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	373
- Net Difference Between Projected and Actual Investment	(3,899)
- Change of Assumptions	459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	421
Pension Expense/(Income)	3,540
Contributions	(5,432)
Total Activity in FY 2025	(4,538)
Net Pension Liability as of June 30, 2025	\$22,470

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,432

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,221
2027	1,134
2028	(426)
2029	(988)
2030	0
Thereafter	0
Total	\$3,941

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,709	\$22,470	\$8,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1760000
 Submission Unit Name: WARREN TOWNSHIP-ST JOSEPH COUNTY

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$124,154	\$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	10,121	73,127
Total	\$10,121	\$73,127

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	(49,320)
Total	(\$49,320)

PERF Net Pension Liability - Unaudited

WARREN TOWNSHIP-ST JOSEPH COUNTY - 1760000

Net Pension Liability as of June 30, 2024	\$124,154
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(12,724)
- Net Difference Between Projected and Actual Investment	(16,438)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(32,997)
Pension Expense/(Income)	(49,320)
Contributions	(12,675)
Total Activity in FY 2025	(124,154)
Net Pension Liability as of June 30, 2025	\$0

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$12,675

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(21,756)
2027	(20,671)
2028	(20,579)
2029	0
2030	0
Thereafter	0
Total	(63,006)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1761000
 Submission Unit Name: TOWN OF CYNTHIANA

Wages: \$83,329 Proportionate Share: 0.0000117

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$52,000	\$38,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,405	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	555
Change of Assumptions	789	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	619	3,175
Total	\$6,813	\$3,730

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,811
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,188)
Total	\$4,623

PERF Net Pension Liability - Unaudited

TOWN OF CYNTHIANA - 1761000

Net Pension Liability as of June 30, 2024	\$52,000
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	76
- Net Difference Between Projected and Actual Investment	(7,440)
- Change of Assumptions	789
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,053)
Pension Expense/(Income)	4,623
Contributions	(9,333)
Total Activity in FY 2025	(13,338)
Net Pension Liability as of June 30, 2025	\$38,662

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,333

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,927
2027	648
2028	(1,793)
2029	(1,699)
2030	0
Thereafter	0
Total	\$3,083

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,323	\$38,662	\$14,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1762000

Submission Unit Name: SHOALS COMMUNITY SCHOOL CORPORATION

Wages: \$1,396,058

Proportionate Share:

0.0001959

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$630,849	\$647,335

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$90,501	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,297
Change of Assumptions	13,215	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	100,142	12,840
Total	\$203,858	\$22,137

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$97,303
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	37,724
Total	\$135,027

PERF Net Pension Liability - Unaudited

SHOALS COMMUNITY SCHOOL CORPORATION - 1762000

Net Pension Liability as of June 30, 2024	\$630,849
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,847
- Net Difference Between Projected and Actual Investment	(92,824)
- Change of Assumptions	13,215
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,579
Pension Expense/(Income)	135,027
Contributions	(156,358)
Total Activity in FY 2025	16,486
Net Pension Liability as of June 30, 2025	\$647,335

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$156,358

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$139,761
2027	54,521
2028	15,875
2029	(28,436)
2030	0
Thereafter	0
Total	\$181,721

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,143,973	\$647,335	\$235,451

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1763000
 Submission Unit Name: BRAZIL PUBLIC LIBRARY

Wages: \$263,567 Proportionate Share: 0.0000370

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$135,844	\$122,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,093	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,756
Change of Assumptions	2,496	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,419	2,121
Total	\$29,008	\$3,877

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,724)
Total	\$16,654

PERF Net Pension Liability - Unaudited

BRAZIL PUBLIC LIBRARY - 1763000

Net Pension Liability as of June 30, 2024	\$135,844
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,171
- Net Difference Between Projected and Actual Investment	(19,742)
- Change of Assumptions	2,496
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,360
Pension Expense/(Income)	16,654
Contributions	(29,520)
Total Activity in FY 2025	(13,581)
Net Pension Liability as of June 30, 2025	\$122,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,520

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,402
2027	7,298
2028	(198)
2029	(5,371)
2030	0
Thereafter	0
Total	\$25,131

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$216,064	\$122,263	\$44,470

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1766000
 Submission Unit Name: CHARLES A TINDLEY ACCELERATED HIGH SCHOOL

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$68,527	\$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	307	43,353
Total	\$307	\$43,353

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	(15,665)
Total	(\$15,665)

PERF Net Pension Liability - Unaudited

CHARLES A TINDLEY ACCELERATED HIGH SCHOOL - 1766000

Net Pension Liability as of June 30, 2024	\$68,527
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(7,023)
- Net Difference Between Projected and Actual Investment	(9,073)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(36,766)
Pension Expense/(Income)	(15,665)
Contributions	0
Total Activity in FY 2025	(68,527)
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	(15,431)
2027	(14,508)
2028	(13,107)
2029	0
2030	0
Thereafter	0
Total	(43,046)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1767000
 Submission Unit Name: RURAL COMMUNITY ACADEMY

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,046	\$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	285	69,218
Total	\$285	\$69,218

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	(38,296)
Total	(\$38,296)

PERF Net Pension Liability - Unaudited

RURAL COMMUNITY ACADEMY - 1767000

Net Pension Liability as of June 30, 2024	\$6,046
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(620)
- Net Difference Between Projected and Actual Investment	(801)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,671
Pension Expense/(Income)	(38,296)
Contributions	0
Total Activity in FY 2025	(6,046)
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	(\$42,857)
2027	(24,921)
2028	(1,155)
2029	0
2030	0
Thereafter	0
Total	(\$68,933)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1769000
 Submission Unit Name: NEW PARIS CONSERVANCY DISTRICT

Wages: \$59,580 Proportionate Share: 0.0000084

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$34,666	\$27,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	399
Change of Assumptions	567	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	389	1,088
Total	\$4,837	\$1,487

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(547)
Total	\$3,625

PERF Net Pension Liability - Unaudited

NEW PARIS CONSERVANCY DISTRICT - 1769000

Net Pension Liability as of June 30, 2024	\$34,666
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	328
- Net Difference Between Projected and Actual Investment	(4,989)
- Change of Assumptions	567
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	233
Pension Expense/(Income)	3,625
Contributions	(6,673)
Total Activity in FY 2025	(6,909)
Net Pension Liability as of June 30, 2025	\$27,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,673

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,517
2027	838
2028	(786)
2029	(1,219)
2030	0
Thereafter	0
Total	\$3,350

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,052	\$27,757	\$10,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1770000

Submission Unit Name: AREA 30 CAREER CENTER EDUCATION INTERLOCAL

Wages: \$309,235

Proportionate Share:

0.0000434

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$189,053	\$143,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,050	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,060
Change of Assumptions	2,928	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,397	16,244
Total	\$27,375	\$18,304

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,594)
Total	\$18,963

PERF Net Pension Liability - Unaudited

AREA 30 CAREER CENTER EDUCATION INTERLOCAL - 1770000

Net Pension Liability as of June 30, 2024	\$189,053
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	674
- Net Difference Between Projected and Actual Investment	(27,091)
- Change of Assumptions	2,928
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,481)
Pension Expense/(Income)	18,963
Contributions	(34,634)
Total Activity in FY 2025	(45,641)
Net Pension Liability as of June 30, 2025	\$143,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$34,634

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,196
2027	85
2028	(5,911)
2029	(6,299)
2030	0
Thereafter	0
Total	\$9,071

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$253,438	\$143,412	\$52,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1771000
 Submission Unit Name: TOWN OF CAMPBELLSBURG

Wages: \$154,483 Proportionate Share: 0.0000217

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$89,085	\$71,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,030
Change of Assumptions	1,464	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,102	2,017
Total	\$12,591	\$3,047

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,778
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(655)
Total	\$10,123

PERF Net Pension Liability - Unaudited

TOWN OF CAMPBELLSBURG - 1771000

Net Pension Liability as of June 30, 2024	\$89,085
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	895
- Net Difference Between Projected and Actual Investment	(12,825)
- Change of Assumptions	1,464
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	266
Pension Expense/(Income)	10,123
Contributions	(17,302)
Total Activity in FY 2025	(17,379)
Net Pension Liability as of June 30, 2025	\$71,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$17,302

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,168
2027	2,445
2028	(1,919)
2029	(3,150)
2030	0
Thereafter	0
Total	\$9,544

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,719	\$71,706	\$26,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1772000
 Submission Unit Name: LOST CREEK TOWNSHIP - VIGO COUNTY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

LOST CREEK TOWNSHIP - VIGO COUNTY - 1772000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1773000

Submission Unit Name: SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE

Wages: \$1,064,683

Proportionate Share:

0.0001494

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$951,716	\$493,679

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$69,019	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,090
Change of Assumptions	10,078	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,358	202,224
Total	\$186,455	\$209,314

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,582
Total	\$96,788

PERF Net Pension Liability - Unaudited

SOUTHEAST NEIGHBORHOOD SCHOOL OF EXCELLENCE - 1773000

Net Pension Liability as of June 30, 2024	\$951,716
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(28,520)
- Net Difference Between Projected and Actual Investment	(133,100)
- Change of Assumptions	10,078
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(284,038)
Pension Expense/(Income)	96,788
Contributions	(119,245)
Total Activity in FY 2025	(458,037)
Net Pension Liability as of June 30, 2025	\$493,679

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$119,245

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$80,909
2027	(4,175)
2028	(77,907)
2029	(21,686)
2030	0
Thereafter	0
Total	(\$22,859)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$872,432	\$493,679	\$179,563

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1776000
 Submission Unit Name: THEA BOWMAN LEADERSHIP ACADEMY

Wages: \$2,239,313 Proportionate Share: 0.0003142

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,085,544	\$1,038,247

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,153	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,912
Change of Assumptions	21,195	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	223,801	0
Total	\$390,149	\$14,912

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,062
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	102,411
Total	\$258,473

PERF Net Pension Liability - Unaudited

THEA BOWMAN LEADERSHIP ACADEMY - 1776000

Net Pension Liability as of June 30, 2024	\$1,085,544
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	33,898
- Net Difference Between Projected and Actual Investment	(158,642)
- Change of Assumptions	21,195
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,582
Pension Expense/(Income)	258,473
Contributions	(250,803)
Total Activity in FY 2025	(47,297)
Net Pension Liability as of June 30, 2025	\$1,038,247

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$250,803

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$286,974
2027	122,506
2028	11,365
2029	(45,608)
2030	0
Thereafter	0
Total	\$375,237

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,834,794	\$1,038,247	\$377,635

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1779000
 Submission Unit Name: JOSHUA ACADEMY, INC.

Wages: \$377,763 Proportionate Share: 0.0000530

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$193,487	\$175,134

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,485	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,515
Change of Assumptions	3,575	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,828	4,302
Total	\$49,888	\$6,817

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,882
Total	\$42,207

PERF Net Pension Liability - Unaudited

JOSHUA ACADEMY, INC. - 1779000

Net Pension Liability as of June 30, 2024	\$193,487
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,655
- Net Difference Between Projected and Actual Investment	(28,133)
- Change of Assumptions	3,575
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,652
Pension Expense/(Income)	42,207
Contributions	(42,309)
Total Activity in FY 2025	(18,353)
Net Pension Liability as of June 30, 2025	\$175,134

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,309

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,278
2027	9,553
2028	(68)
2029	(7,692)
2030	0
Thereafter	0
Total	\$43,071

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$309,497	\$175,134	\$63,700

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1780000
 Submission Unit Name: TOWN OF CHRISNEY

Wages: \$188,137 Proportionate Share: 0.0000264

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$106,821	\$87,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,196	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,253
Change of Assumptions	1,781	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,311	1,840
Total	\$15,288	\$3,093

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,113
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,060)
Total	\$10,053

PERF Net Pension Liability - Unaudited

TOWN OF CHRISNEY - 1780000

Net Pension Liability as of June 30, 2024	\$106,821
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,248
- Net Difference Between Projected and Actual Investment	(15,396)
- Change of Assumptions	1,781
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,801
Pension Expense/(Income)	10,053
Contributions	(21,071)
Total Activity in FY 2025	(19,584)
Net Pension Liability as of June 30, 2025	\$87,237

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,071

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,724
2027	3,334
2028	(2,031)
2029	(3,832)
2030	0
Thereafter	0
Total	\$12,195

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$154,165	\$87,237	\$31,730

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1781000

Submission Unit Name: FRANKLIN TOWNSHIP - HARRISON COUNTY

Wages: \$16,440

Proportionate Share: 0.0000023

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,822	\$7,600

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,063	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	109
Change of Assumptions	155	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,722	4,424
Total	\$6,940	\$4,533

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,142
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(215)
Total	\$927

PERF Net Pension Liability - Unaudited

FRANKLIN TOWNSHIP - HARRISON COUNTY - 1781000

Net Pension Liability as of June 30, 2024	\$2,822
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	774
- Net Difference Between Projected and Actual Investment	(483)
- Change of Assumptions	155
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,246
Pension Expense/(Income)	927
Contributions	(1,841)
Total Activity in FY 2025	4,778
Net Pension Liability as of June 30, 2025	\$7,600

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,841

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,911
2027	(235)
2028	1,065
2029	(334)
2030	0
Thereafter	0
Total	\$2,407

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$13,431	\$7,600	\$2,764

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1782000
 Submission Unit Name: FREMONT PUBLIC LIBRARY

Wages: \$424,491 Proportionate Share: 0.0000596

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$226,138	\$196,943

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,534	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,829
Change of Assumptions	4,021	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,741	9,128
Total	\$40,296	\$11,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,603
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,028
Total	\$31,631

PERF Net Pension Liability - Unaudited

FREMONT PUBLIC LIBRARY - 1782000

Net Pension Liability as of June 30, 2024	\$226,138
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,358
- Net Difference Between Projected and Actual Investment	(32,770)
- Change of Assumptions	4,021
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,425
Pension Expense/(Income)	31,631
Contributions	(37,860)
Total Activity in FY 2025	(29,195)
Net Pension Liability as of June 30, 2025	\$196,943

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$37,860

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,262
2027	6,871
2028	(4,143)
2029	(8,651)
2030	0
Thereafter	0
Total	\$28,339

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$348,039	\$196,943	\$71,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1783000
 Submission Unit Name: TOWN OF HAMLET

Wages: \$195,980 Proportionate Share: 0.0000275

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$110,449	\$90,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,704	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,305
Change of Assumptions	1,855	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,610	852
Total	\$16,169	\$2,157

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,659
Specific 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
Total	\$13,698

PERF Net Pension Liability - Unaudited

TOWN OF HAMLET - 1783000

Net Pension Liability as of June 30, 2024	\$110,449
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,384
- Net Difference Between Projected and Actual Investment	(15,929)
- Change of Assumptions	1,855
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,364
Pension Expense/(Income)	13,698
Contributions	(21,950)
Total Activity in FY 2025	(19,578)
Net Pension Liability as of June 30, 2025	\$90,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,950

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,268
2027	3,697
2028	(1,960)
2029	(3,993)
2030	0
Thereafter	0
Total	\$14,012

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,588	\$90,871	\$33,052

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1784000
 Submission Unit Name: TOWN OF MONROE CITY

Wages: \$87,243 Proportionate Share: 0.0000122

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$51,194	\$40,314

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,636	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	579
Change of Assumptions	823	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,465	1,952
Total	\$7,924	\$2,531

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,060
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,398
Total	\$8,458

PERF Net Pension Liability - Unaudited

TOWN OF MONROE CITY - 1784000

Net Pension Liability as of June 30, 2024	\$51,194
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	389
- Net Difference Between Projected and Actual Investment	(7,357)
- Change of Assumptions	823
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,422)
Pension Expense/(Income)	8,458
Contributions	(9,771)
Total Activity in FY 2025	(10,880)
Net Pension Liability as of June 30, 2025	\$40,314

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$9,771

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,968
2027	1,475
2028	(1,279)
2029	(1,771)
2030	0
Thereafter	0
Total	\$5,393

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$71,243	\$40,314	\$14,663

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1785000
 Submission Unit Name: TOWN OF PIERCETON

Wages: \$395,619 Proportionate Share: 0.0000555

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$236,619	\$183,395

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,640	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,634
Change of Assumptions	3,744	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,742	10,387
Total	\$32,126	\$13,021

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,567
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,070)
Total	\$22,497

PERF Net Pension Liability - Unaudited

TOWN OF PIERCETON - 1785000

Net Pension Liability as of June 30, 2024	\$236,619
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,389
- Net Difference Between Projected and Actual Investment	(33,963)
- Change of Assumptions	3,744
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,707)
Pension Expense/(Income)	22,497
Contributions	(44,184)
Total Activity in FY 2025	(53,224)
Net Pension Liability as of June 30, 2025	\$183,395

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$44,184

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$29,225
2027	4,540
2028	(6,604)
2029	(8,056)
2030	0
Thereafter	0
Total	\$19,105

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$324,096	\$183,395	\$66,705

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1786000
 Submission Unit Name: TOWN OF WINFIELD

Wages: \$1,326,578 Proportionate Share: 0.0001861

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$649,795	\$614,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$85,974	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,832
Change of Assumptions	12,554	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,681	0
Total	\$220,209	\$8,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$92,435
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,644
Total	\$166,079

PERF Net Pension Liability - Unaudited

TOWN OF WINFIELD - 1786000

Net Pension Liability as of June 30, 2024	\$649,795
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,378
- Net Difference Between Projected and Actual Investment	(94,867)
- Change of Assumptions	12,554
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,590
Pension Expense/(Income)	166,079
Contributions	(148,577)
Total Activity in FY 2025	(34,843)
Net Pension Liability as of June 30, 2025	\$614,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$148,577

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$171,166
2027	61,793
2028	5,431
2029	(27,013)
2030	0
Thereafter	0
Total	\$211,377

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,086,745	\$614,952	\$223,672

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1787000

Submission Unit Name: 21 CENTURY CHARTER SCHOOL @ GARY, INC

Wages: \$3,679,906

Proportionate Share:

0.0005164

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,324,669	\$1,706,400

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$238,564	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,508
Change of Assumptions	34,835	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,840	158,868
Total	\$300,239	\$183,376

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$256,493
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	89,258
Total	\$345,751

PERF Net Pension Liability - Unaudited

21 CENTURY CHARTER SCHOOL @ GARY, INC - 1787000

Net Pension Liability as of June 30, 2024	\$2,324,669
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	314
- Net Difference Between Projected and Actual Investment	(332,302)
- Change of Assumptions	34,835
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(254,964)
Pension Expense/(Income)	345,751
Contributions	(411,903)
Total Activity in FY 2025	(618,269)
Net Pension Liability as of June 30, 2025	\$1,706,400

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$411,903

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$256,620
2027	19,993
2028	(84,791)
2029	(74,959)
2030	0
Thereafter	0
Total	\$116,863

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,015,556	\$1,706,400	\$620,657

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1789000

Submission Unit Name: EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC.

Wages: \$720,841

Proportionate Share:

0.0001011

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$748,957	\$334,076

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$46,706	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,798
Change of Assumptions	6,820	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,500	195,919
Total	\$90,026	\$200,717

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$50,216
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,059)
Total	\$38,157

PERF Net Pension Liability - Unaudited

EAST CHICAGO URBAN ENTERPRISE ACADEMY, INC. - 1789000

Net Pension Liability as of June 30, 2024	\$748,957
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(30,053)
- Net Difference Between Projected and Actual Investment	(103,962)
- Change of Assumptions	6,820
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(245,109)
Pension Expense/(Income)	38,157
Contributions	(80,734)
Total Activity in FY 2025	(414,881)
Net Pension Liability as of June 30, 2025	\$334,076

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$80,734

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$18,871
2027	(42,107)
2028	(72,780)
2029	(14,675)
2030	0
Thereafter	0
Total	(110,691)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$590,381	\$334,076	\$121,511

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1790000
 Submission Unit Name: MARION TOWNSHIP

Wages: \$26,000 Proportionate Share: 0.0000036

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$15,721	\$11,896

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,663	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	171
Change of Assumptions	243	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	210	1,093
Total	\$2,116	\$1,264

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,788
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(345)
Total	\$1,443

PERF Net Pension Liability - Unaudited

MARION TOWNSHIP - 1790000

Net Pension Liability as of June 30, 2024	\$15,721
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	52
- Net Difference Between Projected and Actual Investment	(2,252)
- Change of Assumptions	243
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(399)
Pension Expense/(Income)	1,443
Contributions	(2,912)
Total Activity in FY 2025	(3,825)
Net Pension Liability as of June 30, 2025	\$11,896

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,912

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,673
2027	192
2028	(490)
2029	(523)
2030	0
Thereafter	0
Total	\$852

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$21,022	\$11,896	\$4,327

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1791000
 Submission Unit Name: HANOVER TOWNSHIP-SHELBY COUNTY

Wages: \$21,264 Proportionate Share: 0.0000030

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,496	\$9,913

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,386	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	142
Change of Assumptions	202	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80	1,371
Total	\$1,668	\$1,513

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,490
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	(1,662)
Total	(\$172)

PERF Net Pension Liability - Unaudited

HANOVER TOWNSHIP-SHELBY COUNTY - 1791000

Net Pension Liability as of June 30, 2024	\$12,496
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	105
- Net Difference Between Projected and Actual Investment	(1,797)
- Change of Assumptions	202
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,461
Pension Expense/(Income)	(172)
Contributions	(2,382)
Total Activity in FY 2025	(2,583)
Net Pension Liability as of June 30, 2025	\$9,913

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,382

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$822
2027	72
2028	(303)
2029	(436)
2030	0
Thereafter	0
Total	\$155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$17,519	\$9,913	\$3,606

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1792000

Submission Unit Name: SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION

Wages: \$639,550

Proportionate Share:

0.0000897

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$483,315	\$296,406

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$41,439	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,257
Change of Assumptions	6,051	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	58,257	80,632
Total	\$105,747	\$84,889

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$44,554
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,505)
Total	\$42,049

PERF Net Pension Liability - Unaudited

SOUTH EASTERN INDIANA REGIONAL PLANNING COMMISSION - 1792000

Net Pension Liability as of June 30, 2024	\$483,315
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,095)
- Net Difference Between Projected and Actual Investment	(68,250)
- Change of Assumptions	6,051
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(87,035)
Pension Expense/(Income)	42,049
Contributions	(71,629)
Total Activity in FY 2025	(186,909)
Net Pension Liability as of June 30, 2025	\$296,406

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$71,629

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,510
2027	7,286
2028	(29,917)
2029	(13,021)
2030	0
Thereafter	0
Total	\$20,858

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$523,810	\$296,406	\$107,810

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1798000
 Submission Unit Name: WEST CENTRAL SOLID WASTE DISTRICT

Wages: \$67,900 Proportionate Share: 0.0000095

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$38,697	\$31,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,389	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	451
Change of Assumptions	641	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	536	797
Total	\$5,566	\$1,248

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,719
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	(300)
Total	\$4,419

PERF Net Pension Liability - Unaudited

WEST CENTRAL SOLID WASTE DISTRICT - 1798000

Net Pension Liability as of June 30, 2024	\$38,697
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	423
- Net Difference Between Projected and Actual Investment	(5,575)
- Change of Assumptions	641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	392
Pension Expense/(Income)	4,419
Contributions	(7,605)
Total Activity in FY 2025	(7,305)
Net Pension Liability as of June 30, 2025	\$31,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$7,605

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,430
2027	1,041
2028	(775)
2029	(1,378)
2030	0
Thereafter	0
Total	\$4,318

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,476	\$31,392	\$11,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1802000
 Submission Unit Name: AND-TRO WATER AUTHORITY

Wages: \$270,255 Proportionate Share: 0.0000379

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$148,743	\$125,237

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,509	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,799
Change of Assumptions	2,557	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,764	43
Total	\$25,830	\$1,842

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,825
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(844)
Total	\$17,981

PERF Net Pension Liability - Unaudited

AND-TRO WATER AUTHORITY - 1802000

Net Pension Liability as of June 30, 2024	\$148,743
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,265
- Net Difference Between Projected and Actual Investment	(21,493)
- Change of Assumptions	2,557
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,453
Pension Expense/(Income)	17,981
Contributions	(30,269)
Total Activity in FY 2025	(23,506)
Net Pension Liability as of June 30, 2025	\$125,237

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$30,269

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$24,723
2027	6,798
2028	(2,032)
2029	(5,501)
2030	0
Thereafter	0
Total	\$23,988

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$221,320	\$125,237	\$45,552

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1803000
 Submission Unit Name: FLORENCE REGIONAL SEWAGE DISTRICT

Wages: \$153,606 Proportionate Share: 0.0000216

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$86,666	\$71,375

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,979	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,025
Change of Assumptions	1,457	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,523	0
Total	\$15,959	\$1,025

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,729
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(737)
Total	\$9,992

PERF Net Pension Liability - Unaudited

FLORENCE REGIONAL SEWAGE DISTRICT - 1803000

Net Pension Liability as of June 30, 2024	\$86,666
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,097
- Net Difference Between Projected and Actual Investment	(12,500)
- Change of Assumptions	1,457
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,867
Pension Expense/(Income)	9,992
Contributions	(17,204)
Total Activity in FY 2025	(15,291)
Net Pension Liability as of June 30, 2025	\$71,375

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$17,204

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,155
2027	4,446
2028	(1,532)
2029	(3,135)
2030	0
Thereafter	0
Total	\$14,934

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,135	\$71,375	\$25,961

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1804000
 Submission Unit Name: TOWN OF MONROEVILLE

Wages: \$212,990 Proportionate Share: 0.0000299

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$120,930	\$98,802

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,813	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,419
Change of Assumptions	2,017	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	817	9,572
Total	\$16,647	\$10,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,851
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,634)
Total	\$2,217

PERF Net Pension Liability - Unaudited

TOWN OF MONROEVILLE - 1804000

Net Pension Liability as of June 30, 2024	\$120,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,419
- Net Difference Between Projected and Actual Investment	(17,430)
- Change of Assumptions	2,017
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,800
Pension Expense/(Income)	2,217
Contributions	(20,151)
Total Activity in FY 2025	(22,128)
Net Pension Liability as of June 30, 2025	\$98,802

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,151

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,590
2027	626
2028	(3,220)
2029	(4,340)
2030	0
Thereafter	0
Total	\$5,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$174,603	\$98,802	\$35,937

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1805000
 Submission Unit Name: UNION COUNTY PUBLIC LIBRARY

Wages: \$146,124 Proportionate Share: 0.0000205

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$81,426	\$67,740

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,470	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	973
Change of Assumptions	1,383	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,504	387
Total	\$13,357	\$1,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,463)
Total	\$8,719

PERF Net Pension Liability - Unaudited

UNION COUNTY PUBLIC LIBRARY - 1805000

Net Pension Liability as of June 30, 2024	\$81,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,125
- Net Difference Between Projected and Actual Investment	(11,754)
- Change of Assumptions	1,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,207
Pension Expense/(Income)	8,719
Contributions	(16,366)
Total Activity in FY 2025	(13,686)
Net Pension Liability as of June 30, 2025	\$67,740

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$12,791
2027	3,467
2028	(1,285)
2029	(2,976)
2030	0
Thereafter	0
Total	\$11,997

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,711	\$67,740	\$24,639

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1806000

Submission Unit Name: WASHINGTON TOWNSHIP TRUSTEE ASSESSOR

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP TRUSTEE ASSESSOR - 1806000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1809000
 Submission Unit Name: DELAWARE COUNTY AIRPORT AUTHORITY

Wages: \$184,271 Proportionate Share: 0.0000259

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$106,418	\$85,584

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,965	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,229
Change of Assumptions	1,747	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,995	1,973
Total	\$17,707	\$3,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,864
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	863
Total	\$13,727

PERF Net Pension Liability - Unaudited

DELAWARE COUNTY AIRPORT AUTHORITY - 1809000

Net Pension Liability as of June 30, 2024	\$106,418
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,058
- Net Difference Between Projected and Actual Investment	(15,319)
- Change of Assumptions	1,747
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,410)
Pension Expense/(Income)	13,727
Contributions	(20,637)
Total Activity in FY 2025	(20,834)
Net Pension Liability as of June 30, 2025	\$85,584

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,637

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,162
2027	4,414
2028	(2,311)
2029	(3,760)
2030	0
Thereafter	0
Total	\$14,505

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$151,245	\$85,584	\$31,129

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1810000

Submission Unit Name: EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER

Wages: \$154,444

Proportionate Share:

0.0000217

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$72,558	\$71,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,025	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,030
Change of Assumptions	1,464	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,567	2,365
Total	\$21,056	\$3,395

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,778
Specific 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	\$11,965

PERF Net Pension Liability - Unaudited

EAST CENTRAL INDIANA EDUCATIONAL SERVICE CENTER - 1810000

Net Pension Liability as of June 30, 2024	\$72,558
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,589
- Net Difference Between Projected and Actual Investment	(10,637)
- Change of Assumptions	1,464
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,065
Pension Expense/(Income)	11,965
Contributions	(17,298)
Total Activity in FY 2025	(852)
Net Pension Liability as of June 30, 2025	\$71,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$17,298

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,556
2027	5,013
2028	1,242
2029	(3,150)
2030	0
Thereafter	0
Total	\$17,661

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$126,719	\$71,706	\$26,081

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1812000

Submission Unit Name: BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT

Wages: \$1,285,312

Proportionate Share:

0.0001804

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$701,391	\$596,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,340	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,562
Change of Assumptions	12,169	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	122,640	89
Total	\$218,149	\$8,651

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	79,671
Total	\$169,275

PERF Net Pension Liability - Unaudited

BARGERSVILLE COMMUNITY FIRE PROTECTION DISTRICT - 1812000

Net Pension Liability as of June 30, 2024	\$701,391
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,456
- Net Difference Between Projected and Actual Investment	(101,429)
- Change of Assumptions	12,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55,979)
Pension Expense/(Income)	169,275
Contributions	(140,767)
Total Activity in FY 2025	(105,275)
Net Pension Liability as of June 30, 2025	\$596,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$140,767

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$176,787
2027	68,126
2028	(9,228)
2029	(26,187)
2030	0
Thereafter	0
Total	\$209,498

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,053,459	\$596,116	\$216,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1814000
 Submission Unit Name: GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY

Wages: \$190,112 Proportionate Share: 0.0000267

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$108,030	\$88,228

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,335	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,267
Change of Assumptions	1,801	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,334	888
Total	\$15,470	\$2,155

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,262
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(162)
Total	\$13,100

PERF Net Pension Liability - Unaudited

GUILFORD CIVIL TOWNSHIP - HENDRICKS COUNTY - 1814000

Net Pension Liability as of June 30, 2024	\$108,030
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,263
- Net Difference Between Projected and Actual Investment	(15,571)
- Change of Assumptions	1,801
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	897
Pension Expense/(Income)	13,100
Contributions	(21,292)
Total Activity in FY 2025	(19,802)
Net Pension Liability as of June 30, 2025	\$88,228

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$21,292

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,636
2027	3,613
2028	(2,059)
2029	(3,875)
2030	0
Thereafter	0
Total	\$13,315

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$155,917	\$88,228	\$32,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1815000
 Submission Unit Name: HAMILTON HEIGHTS SCHOOL CORPORATION

Wages: \$1,539,128 Proportionate Share: 0.0002160

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$374,478	\$713,753

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$99,787	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,251
Change of Assumptions	14,571	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	367,803	3,209
Total	\$482,161	\$13,460

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$107,286
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	142,146
Total	\$249,432

PERF Net Pension Liability - Unaudited

HAMILTON HEIGHTS SCHOOL CORPORATION - 1815000

Net Pension Liability as of June 30, 2024	\$374,478
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	61,408
- Net Difference Between Projected and Actual Investment	(59,833)
- Change of Assumptions	14,571
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	234,716
Pension Expense/(Income)	249,432
Contributions	(161,019)
Total Activity in FY 2025	339,275
Net Pension Liability as of June 30, 2025	\$713,753

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$161,019

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$268,485
2027	155,492
2028	76,077
2029	(31,353)
2030	0
Thereafter	0
Total	\$468,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,261,348	\$713,753	\$259,609

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1816000
 Submission Unit Name: OLD NATIONAL TRAIL SPECIAL SERVICES

Wages: \$422,869 Proportionate Share: 0.0000593

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$242,262	\$195,952

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,395	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,814
Change of Assumptions	4,000	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,124	2,366
Total	\$43,519	\$5,180

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,454
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,913
Total	\$35,367

PERF Net Pension Liability - Unaudited

OLD NATIONAL TRAIL SPECIAL SERVICES - 1816000

Net Pension Liability as of June 30, 2024	\$242,262
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,566
- Net Difference Between Projected and Actual Investment	(34,890)
- Change of Assumptions	4,000
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,992)
Pension Expense/(Income)	35,367
Contributions	(47,361)
Total Activity in FY 2025	(46,310)
Net Pension Liability as of June 30, 2025	\$195,952

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,361

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$40,336
2027	11,610
2028	(5,000)
2029	(8,607)
2030	0
Thereafter	0
Total	\$38,339

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$346,287	\$195,952	\$71,272

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1818000
 Submission Unit Name: SWITZERLAND COUNTY PUBLIC LIBRARY

Wages: \$136,188 Proportionate Share: 0.0000191

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$78,604	\$63,114

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,824	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	906
Change of Assumptions	1,288	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	970	2,202
Total	\$11,082	\$3,108

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,487
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	(248)
Total	\$9,239

PERF Net Pension Liability - Unaudited

SWITZERLAND COUNTY PUBLIC LIBRARY - 1818000

Net Pension Liability as of June 30, 2024	\$78,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	768
- Net Difference Between Projected and Actual Investment	(11,313)
- Change of Assumptions	1,288
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(219)
Pension Expense/(Income)	9,239
Contributions	(15,253)
Total Activity in FY 2025	(15,490)
Net Pension Liability as of June 30, 2025	\$63,114

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$15,253

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,486
2027	1,981
2028	(1,721)
2029	(2,772)
2030	0
Thereafter	0
Total	\$7,974

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$111,536	\$63,114	\$22,956

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1819000

Submission Unit Name: HENRY COUNTY SOLID WASTE MANAGEMENT

Wages: \$67,756

Proportionate Share: 0.0000095

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$37,085	\$31,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,389	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	451
Change of Assumptions	641	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,322	2,324
Total	\$9,352	\$2,775

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,719
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	(2,301)
Total	\$2,418

PERF Net Pension Liability - Unaudited

HENRY COUNTY SOLID WASTE MANAGEMENT - 1819000

Net Pension Liability as of June 30, 2024	\$37,085
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	588
- Net Difference Between Projected and Actual Investment	(5,361)
- Change of Assumptions	641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,610
Pension Expense/(Income)	2,418
Contributions	(7,589)
Total Activity in FY 2025	(5,693)
Net Pension Liability as of June 30, 2025	\$31,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,589

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,532
2027	2,893
2028	(470)
2029	(1,378)
2030	0
Thereafter	0
Total	\$6,577

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,476	\$31,392	\$11,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1820000

Submission Unit Name: WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$68,496

Proportionate Share: 0.0000096

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$38,697	\$31,722

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,435	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	456
Change of Assumptions	648	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	427	578
Total	\$5,510	\$1,034

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,768
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(50)
Total	\$4,718

PERF Net Pension Liability - Unaudited

WHITLEY COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1820000

Net Pension Liability as of June 30, 2024	\$38,697
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	469
- Net Difference Between Projected and Actual Investment	(5,580)
- Change of Assumptions	648
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	442
Pension Expense/(Income)	4,718
Contributions	(7,672)
Total Activity in FY 2025	(6,975)
Net Pension Liability as of June 30, 2025	\$31,722

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$7,672

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,316
2027	1,263
2028	(709)
2029	(1,394)
2030	0
Thereafter	0
Total	\$4,476

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,060	\$31,722	\$11,538

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1821000

Submission Unit Name: REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY

Wages: \$50,407

Proportionate Share: 0.0000071

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$29,426	\$23,461

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,280	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	337
Change of Assumptions	479	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	696	463
Total	\$4,455	\$800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,527
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	53
Total	\$3,580

PERF Net Pension Liability - Unaudited

REMINGTON CARPENTER TOWNSHIP PUBLIC LIBRARY - 1821000

Net Pension Liability as of June 30, 2024	\$29,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	264
- Net Difference Between Projected and Actual Investment	(4,233)
- Change of Assumptions	479
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(409)
Pension Expense/(Income)	3,580
Contributions	(5,646)
Total Activity in FY 2025	(5,965)
Net Pension Liability as of June 30, 2025	\$23,461

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$5,646

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,374
2027	997
2028	(685)
2029	(1,031)
2030	0
Thereafter	0
Total	\$3,655

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$41,461	\$23,461	\$8,533

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1822000
 Submission Unit Name: RENAISSANCE ACADEMY CHARTER SCHOOL

Wages: \$583,874 Proportionate Share: 0.0000819

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$224,929	\$270,632

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$37,836	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,887
Change of Assumptions	5,525	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	64,059	29,943
Total	\$107,420	\$33,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$40,679
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,967
Total	\$46,646

PERF Net Pension Liability - Unaudited

RENAISSANCE ACADEMY CHARTER SCHOOL - 1822000

Net Pension Liability as of June 30, 2024	\$224,929
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	14,784
- Net Difference Between Projected and Actual Investment	(33,668)
- Change of Assumptions	5,525
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	77,810
Pension Expense/(Income)	46,646
Contributions	(65,394)
Total Activity in FY 2025	45,703
Net Pension Liability as of June 30, 2025	\$270,632

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$65,394

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$50,788
2027	20,622
2028	14,068
2029	(11,888)
2030	0
Thereafter	0
Total	\$73,590

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$478,261	\$270,632	\$98,435

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1824000

Submission Unit Name: THE RECOVERY HIGH SCHOOL (HOPE ACADEMY)

Wages: \$546,280

Proportionate Share:

0.0000767

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$301,518	\$253,449

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,433	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,640
Change of Assumptions	5,174	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,595	0
Total	\$60,202	\$3,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,097
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,886
Total	\$44,983

PERF Net Pension Liability - Unaudited

THE RECOVERY HIGH SCHOOL (HOPE ACADEMY) - 1824000

Net Pension Liability as of June 30, 2024	\$301,518
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,531
- Net Difference Between Projected and Actual Investment	(43,562)
- Change of Assumptions	5,174
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,988
Pension Expense/(Income)	44,983
Contributions	(61,183)
Total Activity in FY 2025	(48,069)
Net Pension Liability as of June 30, 2025	\$253,449

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,183

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,177
2027	15,742
2028	(4,224)
2029	(11,133)
2030	0
Thereafter	0
Total	\$56,562

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$447,895	\$253,449	\$92,185

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1825000
 Submission Unit Name: JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY)

Wages: \$101,481 Proportionate Share: 0.0000142

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$58,046	\$46,923

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,560	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	674
Change of Assumptions	958	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,417	722
Total	\$8,935	\$1,396

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,403)
Total	\$4,650

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP TRUSTEE (JACKSON COUNTY) - 1825000

Net Pension Liability as of June 30, 2024	\$58,046
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	611
- Net Difference Between Projected and Actual Investment	(8,360)
- Change of Assumptions	958
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,384
Pension Expense/(Income)	4,650
Contributions	(11,366)
Total Activity in FY 2025	(11,123)
Net Pension Liability as of June 30, 2025	\$46,923

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$11,366

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,643
2027	2,154
2028	(1,197)
2029	(2,061)
2030	0
Thereafter	0
Total	\$7,539

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,922	\$46,923	\$17,067

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1826000
 Submission Unit Name: MADISON TOWNSHIP (PIKE COUNTY)

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	0	2,130
Total	\$0	\$2,130

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	(1,647)
Total	(\$1,647)

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP (PIKE COUNTY) - 1826000

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	1,647
Pension Expense/(Income)	(1,647)
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	(1,331)
2027	(799)
2028	0
2029	0
2030	0
Thereafter	0
Total	(2,130)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Submission Unit #: 1827000
Submission Unit Name: NEWBURY TOWNSHIP - LAGRANGE COUNTY

Wages:	\$33,375	Proportionate Share:	0.0000047

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,543	\$15,531

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,171	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	223
Change of Assumptions	317	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	444	738
Total	\$2,932	\$961

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,334
Specific 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)
Total	\$2,310

PERF Net Pension Liability - Unaudited

NEWBURY TOWNSHIP - LAGRANGE COUNTY - 1827000

Net Pension Liability as of June 30, 2024	\$18,543
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	271
- Net Difference Between Projected and Actual Investment	(2,678)
- Change of Assumptions	317
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	506
Pension Expense/(Income)	2,310
Contributions	(3,738)
Total Activity in FY 2025	(3,012)
Net Pension Liability as of June 30, 2025	\$15,531

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$3,738

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,427
2027	502
2028	(276)
2029	(682)
2030	0
Thereafter	0
Total	\$1,971

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$27,446	\$15,531	\$5,649

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1828000
 Submission Unit Name: TOWN OF PARAGON

Wages: \$181,903 Proportionate Share: 0.0000255

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$105,612	\$84,263

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$11,780	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,210
Change of Assumptions	1,720	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,481	1,619
Total	\$16,981	\$2,829

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$12,666
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,328
Total	\$14,994

PERF Net Pension Liability - Unaudited

TOWN OF PARAGON - 1828000

Net Pension Liability as of June 30, 2024	\$105,612
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	956
- Net Difference Between Projected and Actual Investment	(15,193)
- Change of Assumptions	1,720
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,454)
Pension Expense/(Income)	14,994
Contributions	(20,372)
Total Activity in FY 2025	(21,349)
Net Pension Liability as of June 30, 2025	\$84,263

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$20,372

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,714
2027	3,561
2028	(2,421)
2029	(3,702)
2030	0
Thereafter	0
Total	\$14,152

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$148,909	\$84,263	\$30,648

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1829000
 Submission Unit Name: PERRY TOWNSHIP - MARTIN COUNTY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

PERRY TOWNSHIP - MARTIN COUNTY - 1829000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1830000
 Submission Unit Name: TAYLOR TOWNSHIP - HOWARD COUNTY

Wages: \$18,000 Proportionate Share: 0.0000025

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$10,884	\$8,261

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,155	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	119
Change of Assumptions	169	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	124	1,749
Total	\$1,448	\$1,868

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(794)
Total	\$448

PERF Net Pension Liability - Unaudited

TAYLOR TOWNSHIP - HOWARD COUNTY - 1830000

Net Pension Liability as of June 30, 2024	\$10,884
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	40
- Net Difference Between Projected and Actual Investment	(1,560)
- Change of Assumptions	169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	296
Pension Expense/(Income)	448
Contributions	(2,016)
Total Activity in FY 2025	(2,623)
Net Pension Liability as of June 30, 2025	\$8,261

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,016

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$544
2027	(266)
2028	(335)
2029	(363)
2030	0
Thereafter	0
Total	(\$420)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$14,599	\$8,261	\$3,005

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1832000

Submission Unit Name: HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$479,989

Proportionate Share: 0.0000674

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$252,340	\$222,718

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,137	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,199
Change of Assumptions	4,547	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,341	3,429
Total	\$50,025	\$6,628

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,477
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,883
Total	\$35,360

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1832000

Net Pension Liability as of June 30, 2024	\$252,340
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,275
- Net Difference Between Projected and Actual Investment	(36,610)
- Change of Assumptions	4,547
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,566
Pension Expense/(Income)	35,360
Contributions	(53,760)
Total Activity in FY 2025	(29,622)
Net Pension Liability as of June 30, 2025	\$222,718

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,760

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$42,583
2027	11,895
2028	(1,298)
2029	(9,783)
2030	0
Thereafter	0
Total	\$43,397

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$393,587	\$222,718	\$81,008

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1833000
 Submission Unit Name: MIDDLEBURY TOWNSHIP

Wages: \$316,726 Proportionate Share: 0.0000444

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$200,743	\$146,716

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,512	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,107
Change of Assumptions	2,995	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,106	14,640
Total	\$26,613	\$16,747

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$22,053
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,633)
Total	\$17,420

PERF Net Pension Liability - Unaudited

MIDDLEBURY TOWNSHIP - 1833000

Net Pension Liability as of June 30, 2024	\$200,743
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(62)
- Net Difference Between Projected and Actual Investment	(28,686)
- Change of Assumptions	2,995
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,221)
Pension Expense/(Income)	17,420
Contributions	(35,473)
Total Activity in FY 2025	(54,027)
Net Pension Liability as of June 30, 2025	\$146,716

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,473

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$22,463
2027	1,288
2028	(7,440)
2029	(6,445)
2030	0
Thereafter	0
Total	\$9,866

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$259,277	\$146,716	\$53,364

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1835000
 Submission Unit Name: STEUBEN LAKES REGIONAL WASTE DISTRICT

Wages: \$1,253,243 Proportionate Share: 0.0001759

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$762,259	\$581,246

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$81,261	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,348
Change of Assumptions	11,866	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,793	48,417
Total	\$104,920	\$56,765

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$87,369
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,385)
Total	\$78,984

PERF Net Pension Liability - Unaudited

STEUBEN LAKES REGIONAL WASTE DISTRICT - 1835000

Net Pension Liability as of June 30, 2024	\$762,259
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,139
- Net Difference Between Projected and Actual Investment	(109,274)
- Change of Assumptions	11,866
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(25,364)
Pension Expense/(Income)	78,984
Contributions	(140,364)
Total Activity in FY 2025	(181,013)
Net Pension Liability as of June 30, 2025	\$581,246

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$140,364

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$89,488
2027	7,408
2028	(23,209)
2029	(25,532)
2030	0
Thereafter	0
Total	\$48,155

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,027,181	\$581,246	\$211,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1836000
 Submission Unit Name: TOWN OF TENNYSON

Wages: \$38,825 Proportionate Share: 0.0000054

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$21,364	\$17,844

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,495	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	256
Change of Assumptions	364	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	517	877
Total	\$3,376	\$1,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,682
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	(411)
Total	\$2,271

PERF Net Pension Liability - Unaudited

TOWN OF TENNYSON - 1836000

Net Pension Liability as of June 30, 2024	\$21,364
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	305
- Net Difference Between Projected and Actual Investment	(3,085)
- Change of Assumptions	364
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	973
Pension Expense/(Income)	2,271
Contributions	(4,348)
Total Activity in FY 2025	(3,520)
Net Pension Liability as of June 30, 2025	\$17,844

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,348

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,819
2027	520
2028	(312)
2029	(784)
2030	0
Thereafter	0
Total	\$2,243

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$31,534	\$17,844	\$6,490

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1837000
 Submission Unit Name: WASHINGTON HOUSING AUTHORITY

Wages: \$374,659 Proportionate Share: 0.0000526

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$199,131	\$173,812

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,300	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,496
Change of Assumptions	3,548	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,091	3,468
Total	\$53,939	\$5,964

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,126
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,315
Total	\$41,441

PERF Net Pension Liability - Unaudited

WASHINGTON HOUSING AUTHORITY - 1837000

Net Pension Liability as of June 30, 2024	\$199,131
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,892
- Net Difference Between Projected and Actual Investment	(28,862)
- Change of Assumptions	3,548
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,376)
Pension Expense/(Income)	41,441
Contributions	(41,962)
Total Activity in FY 2025	(25,319)
Net Pension Liability as of June 30, 2025	\$173,812

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,962

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$41,204
2027	15,839
2028	(1,433)
2029	(7,635)
2030	0
Thereafter	0
Total	\$47,975

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$307,162	\$173,812	\$63,220

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1838000

Submission Unit Name: INDIANA MATH AND SCIENCE CHARTER SCHOOL

Wages: \$1,656,459

Proportionate Share:

0.0002324

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,051,684	\$767,946

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$107,363	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,030
Change of Assumptions	15,677	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	76,056	65,923
Total	\$199,096	\$76,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$115,432
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	69,734
Total	\$185,166

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE CHARTER SCHOOL - 1838000

Net Pension Liability as of June 30, 2024	\$1,051,684
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(422)
- Net Difference Between Projected and Actual Investment	(150,277)
- Change of Assumptions	15,677
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(148,359)
Pension Expense/(Income)	185,166
Contributions	(185,523)
Total Activity in FY 2025	(283,738)
Net Pension Liability as of June 30, 2025	\$767,946

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$185,523

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$159,352
2027	35,696
2028	(39,170)
2029	(33,735)
2030	0
Thereafter	0
Total	\$122,143

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,357,117	\$767,946	\$279,320

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1839000

Submission Unit Name: GERMAN TOWNSHIP - MARSHALL COUNTY

Wages: \$23,473

Proportionate Share:

0.000033

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$18,543	\$10,905

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,525	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	157
Change of Assumptions	223	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	356	4,843
Total	\$2,104	\$5,000

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,639
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,345)
Total	\$294

PERF Net Pension Liability - Unaudited

GERMAN TOWNSHIP - MARSHALL COUNTY - 1839000

Net Pension Liability as of June 30, 2024	\$18,543
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(375)
- Net Difference Between Projected and Actual Investment	(2,612)
- Change of Assumptions	223
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,301)
Pension Expense/(Income)	294
Contributions	(1,867)
Total Activity in FY 2025	(7,638)
Net Pension Liability as of June 30, 2025	\$10,905

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,867

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$305
2027	(1,284)
2028	(1,439)
2029	(478)
2030	0
Thereafter	0
Total	(\$2,896)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$19,271	\$10,905	\$3,966

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1840000
 Submission Unit Name: UNION CITY HOUSING AUTHORITY

Wages: \$43,680 Proportionate Share: 0.0000061

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$24,589	\$20,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,818	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	290
Change of Assumptions	411	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,227	43
Total	\$4,456	\$333

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,030
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	805
Total	\$3,835

PERF Net Pension Liability - Unaudited

UNION CITY HOUSING AUTHORITY - 1840000

Net Pension Liability as of June 30, 2024	\$24,589
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	298
- Net Difference Between Projected and Actual Investment	(3,546)
- Change of Assumptions	411
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(538)
Pension Expense/(Income)	3,835
Contributions	(4,892)
Total Activity in FY 2025	(4,432)
Net Pension Liability as of June 30, 2025	\$20,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$4,892

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,207
2027	1,250
2028	(447)
2029	(887)
2030	0
Thereafter	0
Total	\$4,123

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,621	\$20,157	\$7,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1841000

Submission Unit Name: WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$419,080

Proportionate Share:

0.0000588

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$253,549	\$194,300

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,164	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,791
Change of Assumptions	3,967	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,005	10,831
Total	\$34,136	\$13,622

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,206
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,387)
Total	\$23,819

PERF Net Pension Liability - Unaudited

WASHINGTON COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1841000

Net Pension Liability as of June 30, 2024	\$253,549
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,178
- Net Difference Between Projected and Actual Investment	(36,362)
- Change of Assumptions	3,967
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,914)
Pension Expense/(Income)	23,819
Contributions	(46,937)
Total Activity in FY 2025	(59,249)
Net Pension Liability as of June 30, 2025	\$194,300

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$46,937

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$31,462
2027	5,101
2028	(7,515)
2029	(8,534)
2030	0
Thereafter	0
Total	\$20,514

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$343,367	\$194,300	\$70,671

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1842000

Submission Unit Name: BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY

Wages: \$131,456

Proportionate Share:

0.0000184

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$76,589	\$60,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,500	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	873
Change of Assumptions	1,241	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,935	2,808
Total	\$11,676	\$3,681

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,139
Specific 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	\$6,558

PERF Net Pension Liability - Unaudited

BLOOMFIELD-EASTERN GREENE COUNTY PUBLIC LIBRARY - 1842000

Net Pension Liability as of June 30, 2024	\$76,589
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	651
- Net Difference Between Projected and Actual Investment	(11,014)
- Change of Assumptions	1,241
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,462
Pension Expense/(Income)	6,558
Contributions	(14,686)
Total Activity in FY 2025	(15,788)
Net Pension Liability as of June 30, 2025	\$60,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$14,686

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,921
2027	2,570
2028	(1,824)
2029	(2,672)
2030	0
Thereafter	0
Total	\$7,995

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$107,448	\$60,801	\$22,115

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1844000
 Submission Unit Name: TOWN OF MONTGOMERY

Wages: \$99,125 Proportionate Share: 0.0000139

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$66,914	\$45,931

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,421	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	660
Change of Assumptions	938	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	769	7,400
Total	\$8,128	\$8,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,904
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,814)
Total	\$4,090

PERF Net Pension Liability - Unaudited

TOWN OF MONTGOMERY - 1844000

Net Pension Liability as of June 30, 2024	\$66,914
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(437)
- Net Difference Between Projected and Actual Investment	(9,520)
- Change of Assumptions	938
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,952)
Pension Expense/(Income)	4,090
Contributions	(11,102)
Total Activity in FY 2025	(20,983)
Net Pension Liability as of June 30, 2025	\$45,931

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$11,102

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,568
2027	(372)
2028	(3,109)
2029	(2,019)
2030	0
Thereafter	0
Total	\$68

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$81,170	\$45,931	\$16,706

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1845000
 Submission Unit Name: TOWN OF WHITESTOWN

Wages: \$5,535,952 Proportionate Share: 0.0007768

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,913,999	\$2,566,869

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$358,862	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	36,867
Change of Assumptions	52,402	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	184,911	92,475
Total	\$596,175	\$129,342

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$385,833
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	98,958
Total	\$484,791

PERF Net Pension Liability - Unaudited

TOWN OF WHITESTOWN - 1845000

Net Pension Liability as of June 30, 2024	\$2,913,999
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	60,213
- Net Difference Between Projected and Actual Investment	(422,690)
- Change of Assumptions	52,402
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,153
Pension Expense/(Income)	484,791
Contributions	(607,999)
Total Activity in FY 2025	(347,130)
Net Pension Liability as of June 30, 2025	\$2,566,869

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$607,999

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$491,738
2027	106,803
2028	(18,951)
2029	(112,757)
2030	0
Thereafter	0
Total	\$466,833

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,536,181	\$2,566,869	\$933,630

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1847000
 Submission Unit Name: PROJECT SCHOOL BOARD

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	172	9,202
Total	\$172	\$9,202

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	(7,527)
Total	(\$7,527)

PERF Net Pension Liability - Unaudited

PROJECT SCHOOL BOARD - 1847000

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	7,527
Pension Expense/(Income)	(7,527)
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	(\$5,457)
2027	(3,573)
2028	0
2029	0
2030	0
Thereafter	0
Total	(\$9,030)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1848000

Submission Unit Name: ANDREWS - DALLAS TWNShP PUB LIBRARY

Wages: \$40,482

Proportionate Share:

0.0000057

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$23,380	\$18,835

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,633	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	271
Change of Assumptions	385	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	275	543
Total	\$3,293	\$814

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,831
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	(217)
Total	\$2,614

PERF Net Pension Liability - Unaudited

ANDREWS - DALLAS TOWNSHIP PUB LIBRARY - 1848000

Net Pension Liability as of June 30, 2024	\$23,380
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	237
- Net Difference Between Projected and Actual Investment	(3,367)
- Change of Assumptions	385
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120
Pension Expense/(Income)	2,614
Contributions	(4,534)
Total Activity in FY 2025	(4,545)
Net Pension Liability as of June 30, 2025	\$18,835

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$4,534

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,178
2027	632
2028	(504)
2029	(827)
2030	0
Thereafter	0
Total	\$2,479

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$33,286	\$18,835	\$6,851

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1849000
 Submission Unit Name: TOWN OF MCCORDSVILLE

Wages: \$1,808,917 Proportionate Share: 0.0002538

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$940,429	\$838,660

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$117,249	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,045
Change of Assumptions	17,121	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,331	506
Total	\$189,701	\$12,551

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$126,061
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	36,729
Total	\$162,790

PERF Net Pension Liability - Unaudited

TOWN OF MCCORDSVILLE - 1849000

Net Pension Liability as of June 30, 2024	\$940,429
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	20,867
- Net Difference Between Projected and Actual Investment	(136,561)
- Change of Assumptions	17,121
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,363
Pension Expense/(Income)	162,790
Contributions	(192,349)
Total Activity in FY 2025	(101,769)
Net Pension Liability as of June 30, 2025	\$838,660

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$192,349

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$170,563
2027	48,965
2028	(5,538)
2029	(36,840)
2030	0
Thereafter	0
Total	\$177,150

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,482,084	\$838,660	\$305,040

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1851000
 Submission Unit Name: DISCOVERY CHARTER SCHOOL

Wages: \$810,741 Proportionate Share: 0.0001138

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$434,540	\$376,042

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$52,573	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,401
Change of Assumptions	7,677	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,493	0
Total	\$97,743	\$5,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$56,524
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	28,279
Total	\$84,803

PERF Net Pension Liability - Unaudited

DISCOVERY CHARTER SCHOOL - 1851000

Net Pension Liability as of June 30, 2024	\$434,540
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,038
- Net Difference Between Projected and Actual Investment	(62,936)
- Change of Assumptions	7,677
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,277)
Pension Expense/(Income)	84,803
Contributions	(90,803)
Total Activity in FY 2025	(58,498)
Net Pension Liability as of June 30, 2025	\$376,042

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$90,803

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$85,507
2027	27,160
2028	(3,806)
2029	(16,519)
2030	0
Thereafter	0
Total	\$92,342

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$664,544	\$376,042	\$136,775

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1852000
 Submission Unit Name: CHARTER SCHOOL OF THE DUNES

Wages: \$2,242,979 Proportionate Share: 0.0003147

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,209,699	\$1,039,899

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$145,384	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,936
Change of Assumptions	21,229	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	132,159	20,267
Total	\$298,772	\$35,203

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$156,310
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,095
Total	\$236,405

PERF Net Pension Liability - Unaudited

CHARTER SCHOOL OF THE DUNES - 1852000

Net Pension Liability as of June 30, 2024	\$1,209,699
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,405
- Net Difference Between Projected and Actual Investment	(175,104)
- Change of Assumptions	21,229
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,522)
Pension Expense/(Income)	236,405
Contributions	(251,213)
Total Activity in FY 2025	(169,800)
Net Pension Liability as of June 30, 2025	\$1,039,899

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$251,213

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$230,900
2027	90,384
2028	(12,034)
2029	(45,681)
2030	0
Thereafter	0
Total	\$263,569

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,837,714	\$1,039,899	\$378,236

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1853000

Submission Unit Name: CARMEL/CLAY BOARD OF PARKS AND RECREATION

Wages: \$4,755,527

Proportionate Share: 0.0006673

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,523,397	\$2,205,036

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$308,276	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	31,670
Change of Assumptions	45,015	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	167,864	0
Total	\$521,155	\$31,670

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$331,445
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,932
Total	\$406,377

PERF Net Pension Liability - Unaudited

CARMEL/CLAY BOARD OF PARKS AND RECREATION - 1853000

Net Pension Liability as of June 30, 2024	\$2,523,397
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	49,659
- Net Difference Between Projected and Actual Investment	(365,776)
- Change of Assumptions	45,015
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,427
Pension Expense/(Income)	406,377
Contributions	(527,063)
Total Activity in FY 2025	(318,361)
Net Pension Liability as of June 30, 2025	\$2,205,036

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$527,063

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$477,720
2027	127,572
2028	(18,944)
2029	(96,863)
2030	0
Thereafter	0
Total	\$489,485

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$3,896,748	\$2,205,036	\$802,023

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1854000
 Submission Unit Name: DEKALB COUNTY AIRPORT AUTHORITY

Wages: \$147,630 Proportionate Share: 0.0000207

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$83,844	\$68,401

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,563	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	982
Change of Assumptions	1,396	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,064	1,943
Total	\$12,023	\$2,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,227)
Total	\$9,055

PERF Net Pension Liability - Unaudited

DEKALB COUNTY AIRPORT AUTHORITY - 1854000

Net Pension Liability as of June 30, 2024	\$83,844
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	970
- Net Difference Between Projected and Actual Investment	(12,083)
- Change of Assumptions	1,396
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,754
Pension Expense/(Income)	9,055
Contributions	(16,535)
Total Activity in FY 2025	(15,443)
Net Pension Liability as of June 30, 2025	\$68,401

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$16,535

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,499
2027	2,210
2028	(1,606)
2029	(3,005)
2030	0
Thereafter	0
Total	\$9,098

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$120,879	\$68,401	\$24,879

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1855000

Submission Unit Name: HAMMOND URBAN ACADEMY

Wages: \$1,064,255

Proportionate Share: 0.0001493

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	(\$239,844)	\$493,349

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$68,973	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,086
Change of Assumptions	10,072	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	490,125	168,198
Total	\$569,170	\$175,284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$74,157
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,164
Total	\$147,321

PERF Net Pension Liability - Unaudited

HAMMOND URBAN ACADEMY - 1855000

Net Pension Liability as of June 30, 2024	(\$239,844)
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	93,554
- Net Difference Between Projected and Actual Investment	24,670
- Change of Assumptions	10,072
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	576,773
Pension Expense/(Income)	147,321
Contributions	(119,197)
Total Activity in FY 2025	733,193
Net Pension Liability as of June 30, 2025	\$493,349

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$119,197

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$153,896
2027	111,714
2028	149,948
2029	(21,672)
2030	0
Thereafter	0
Total	\$393,886

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$871,848	\$493,349	\$179,443

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1856000

Submission Unit Name: HARRISON COUNTY LIFELONG LEARNING, INCORPORATED

Wages: \$41,911

Proportionate Share:

0.0000059

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$24,589	\$19,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	280
Change of Assumptions	398	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	268	1,131
Total	\$3,392	\$1,411

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,931
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	(533)
Total	\$2,398

PERF Net Pension Liability - Unaudited

HARRISON COUNTY LIFELONG LEARNING, INCORPORATED - 1856000

Net Pension Liability as of June 30, 2024	\$24,589
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	206
- Net Difference Between Projected and Actual Investment	(3,536)
- Change of Assumptions	398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	135
Pension Expense/(Income)	2,398
Contributions	(4,694)
Total Activity in FY 2025	(5,093)
Net Pension Liability as of June 30, 2025	\$19,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$4,694

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$2,948
2027	486
2028	(596)
2029	(857)
2030	0
Thereafter	0
Total	\$1,981

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,453	\$19,496	\$7,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1857000
 Submission Unit Name: LOOGOOTEE PUBLIC LIBRARY

Wages: \$49,639 Proportionate Share: 0.0000070

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$24,186	\$23,131

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,234	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	332
Change of Assumptions	472	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,821	2,038
Total	\$6,527	\$2,370

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,477
Specific 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
Total	\$3,530

PERF Net Pension Liability - Unaudited

LOOGOOTEE PUBLIC LIBRARY - 1857000

Net Pension Liability as of June 30, 2024	\$24,186
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	755
- Net Difference Between Projected and Actual Investment	(3,534)
- Change of Assumptions	472
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,282
Pension Expense/(Income)	3,530
Contributions	(5,560)
Total Activity in FY 2025	(1,055)
Net Pension Liability as of June 30, 2025	\$23,131

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,560

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,018
2027	910
2028	245
2029	(1,016)
2030	0
Thereafter	0
Total	\$4,157

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$40,877	\$23,131	\$8,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1858000
 Submission Unit Name: TOWN OF ST. PAUL

Wages: \$34,707 Proportionate Share: 0.0000049

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$46,759	\$16,192

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,264	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	233
Change of Assumptions	331	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	584	19,234
Total	\$3,179	\$19,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,434
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,989)
Total	(\$3,555)

PERF Net Pension Liability - Unaudited

TOWN OF ST. PAUL - 1858000

Net Pension Liability as of June 30, 2024	\$46,759
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,528)
- Net Difference Between Projected and Actual Investment	(6,424)
- Change of Assumptions	331
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,504)
Pension Expense/(Income)	(3,555)
Contributions	(3,887)
Total Activity in FY 2025	(30,567)
Net Pension Liability as of June 30, 2025	\$16,192

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,887

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$4,050)
2027	(5,992)
2028	(5,535)
2029	(711)
2030	0
Thereafter	0
Total	(\$16,288)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,614	\$16,192	\$5,889

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1859000

Submission Unit Name: WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$114,223

Proportionate Share:

0.0000160

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$70,945	\$52,871

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,392	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	759
Change of Assumptions	1,079	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,074	8,682
Total	\$10,545	\$9,441

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,947
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,401)
Total	\$4,546

PERF Net Pension Liability - Unaudited

WABASH COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1859000

Net Pension Liability as of June 30, 2024	\$70,945
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	121
- Net Difference Between Projected and Actual Investment	(10,152)
- Change of Assumptions	1,079
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(875)
Pension Expense/(Income)	4,546
Contributions	(12,793)
Total Activity in FY 2025	(18,074)
Net Pension Liability as of June 30, 2025	\$52,871

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$12,793

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,854
2027	(1,016)
2028	(2,413)
2029	(2,321)
2030	0
Thereafter	0
Total	\$1,104

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$93,433	\$52,871	\$19,230

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1861000

Submission Unit Name: LAKE COUNTY CONVENTION AND VISTORS BUREAU

Wages: \$1,517,142

Proportionate Share:

0.0002129

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$860,615	\$703,510

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,354	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,104
Change of Assumptions	14,362	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33,694	1,388
Total	\$146,410	\$11,492

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$105,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,437
Total	\$132,183

PERF Net Pension Liability - Unaudited

LAKE COUNTY CONVENTION AND VISTORS BUREAU - 1861000

Net Pension Liability as of June 30, 2024	\$860,615
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,151
- Net Difference Between Projected and Actual Investment	(124,052)
- Change of Assumptions	14,362
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,829)
Pension Expense/(Income)	132,183
Contributions	(169,920)
Total Activity in FY 2025	(157,105)
Net Pension Liability as of June 30, 2025	\$703,510

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$169,920

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$145,267
2027	36,779
2028	(16,225)
2029	(30,903)
2030	0
Thereafter	0
Total	\$134,918

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,243,245	\$703,510	\$255,883

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1862000

Submission Unit Name: SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY

Wages: \$2,106,995

Proportionate Share:

0.0002956

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,222,195	\$976,785

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$136,560	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14,029
Change of Assumptions	19,941	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	72,894	17,579
Total	\$229,395	\$31,608

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$146,823
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	65,152
Total	\$211,975

PERF Net Pension Liability - Unaudited

SOUTHSIDE SPECIAL SERVICES OF MARION COUNTY - 1862000

Net Pension Liability as of June 30, 2024	\$1,222,195
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	11,300
- Net Difference Between Projected and Actual Investment	(175,852)
- Change of Assumptions	19,941
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(76,797)
Pension Expense/(Income)	211,975
Contributions	(235,977)
Total Activity in FY 2025	(245,410)
Net Pension Liability as of June 30, 2025	\$976,785

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$235,977

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$217,837
2027	50,591
2028	(27,733)
2029	(42,908)
2030	0
Thereafter	0
Total	\$197,787

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,726,178	\$976,785	\$355,280

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1864000
 Submission Unit Name: TOWN OF SWEETSER

Wages: \$150,189 Proportionate Share: 0.0000211

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$90,294	\$69,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,001
Change of Assumptions	1,423	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,939	5,203
Total	\$18,110	\$6,204

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,343
Total	\$11,823

PERF Net Pension Liability - Unaudited

TOWN OF SWEETSER - 1864000

Net Pension Liability as of June 30, 2024	\$90,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	494
- Net Difference Between Projected and Actual Investment	(12,956)
- Change of Assumptions	1,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,534)
Pension Expense/(Income)	11,823
Contributions	(16,821)
Total Activity in FY 2025	(20,571)
Net Pension Liability as of June 30, 2025	\$69,723

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,821

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,098
2027	4,441
2028	(2,571)
2029	(3,062)
2030	0
Thereafter	0
Total	\$11,906

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,215	\$69,723	\$25,360

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1865000
 Submission Unit Name: LIBERTY TOWNSHIP

Wages: \$68,000 Proportionate Share: 0.0000095

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$39,101	\$31,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,389	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	451
Change of Assumptions	641	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	496	548
Total	\$5,526	\$999

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,719
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	(152)
Total	\$4,567

PERF Net Pension Liability - Unaudited

LIBERTY TOWNSHIP - 1865000

Net Pension Liability as of June 30, 2024	\$39,101
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	382
- Net Difference Between Projected and Actual Investment	(5,628)
- Change of Assumptions	641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(55)
Pension Expense/(Income)	4,567
Contributions	(7,616)
Total Activity in FY 2025	(7,709)
Net Pension Liability as of June 30, 2025	\$31,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$7,616

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,557
2027	1,199
2028	(851)
2029	(1,378)
2030	0
Thereafter	0
Total	\$4,527

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,476	\$31,392	\$11,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1866000

Submission Unit Name: CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY

Wages: \$476,155

Proportionate Share: 0.0000668

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$278,944	\$220,735

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$30,860	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,170
Change of Assumptions	4,506	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,000	13,927
Total	\$39,366	\$17,097

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$33,179
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,617
Total	\$34,796

PERF Net Pension Liability - Unaudited

CENTRAL INDIANA REGIONAL TRANSPORTATION AUTHORITY - 1866000

Net Pension Liability as of June 30, 2024	\$278,944
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,272
- Net Difference Between Projected and Actual Investment	(40,103)
- Change of Assumptions	4,506
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,350)
Pension Expense/(Income)	34,796
Contributions	(53,330)
Total Activity in FY 2025	(58,209)
Net Pension Liability as of June 30, 2025	\$220,735

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$53,330

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,589
2027	4,166
2028	(6,790)
2029	(9,696)
2030	0
Thereafter	0
Total	\$22,269

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$390,084	\$220,735	\$80,286

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1867000
 Submission Unit Name: TOWN OF MOORES HILL

Wages: \$149,403 Proportionate Share: 0.0000210

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$102,790	\$69,393

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,701	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	997
Change of Assumptions	1,417	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,138	15,266
Total	\$12,256	\$16,263

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,431
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,641)
Total	\$2,790

PERF Net Pension Liability - Unaudited

TOWN OF MOORES HILL - 1867000

Net Pension Liability as of June 30, 2024	\$102,790
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(834)
- Net Difference Between Projected and Actual Investment	(14,607)
- Change of Assumptions	1,417
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,430)
Pension Expense/(Income)	2,790
Contributions	(16,733)
Total Activity in FY 2025	(33,397)
Net Pension Liability as of June 30, 2025	\$69,393

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$16,733

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,576
2027	(1,504)
2028	(5,030)
2029	(3,049)
2030	0
Thereafter	0
Total	(\$4,007)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$122,631	\$69,393	\$25,240

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1868000
 Submission Unit Name: WABASH TOWNSHIP, TIPPECANOE COUNTY

Wages: \$146,407 Proportionate Share: 0.0000205

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$49,984	\$67,740

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,470	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	973
Change of Assumptions	1,383	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,952	0
Total	\$35,805	\$973

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,182
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,610
Total	\$20,792

PERF Net Pension Liability - Unaudited

WABASH TOWNSHIP, TIPPECANOE COUNTY - 1868000

Net Pension Liability as of June 30, 2024	\$49,984
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,347
- Net Difference Between Projected and Actual Investment	(7,591)
- Change of Assumptions	1,383
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,223
Pension Expense/(Income)	20,792
Contributions	(16,398)
Total Activity in FY 2025	17,756
Net Pension Liability as of June 30, 2025	\$67,740

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$16,398

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$22,172
2027	10,898
2028	4,738
2029	(2,976)
2030	0
Thereafter	0
Total	\$34,832

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,711	\$67,740	\$24,639

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1869000
 Submission Unit Name: FAYETTE TOWNSHIP, VIGO COUNTY

Wages: \$15,750 Proportionate Share: 0.0000022

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$34,263	\$7,270

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,016	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	104
Change of Assumptions	148	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,331	16,887
Total	\$12,495	\$16,991

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,093
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,437)
Total	(\$344)

PERF Net Pension Liability - Unaudited

FAYETTE TOWNSHIP, VIGO COUNTY - 1869000

Net Pension Liability as of June 30, 2024	\$34,263
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,496)
- Net Difference Between Projected and Actual Investment	(4,641)
- Change of Assumptions	148
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,484)
Pension Expense/(Income)	(344)
Contributions	(1,176)
Total Activity in FY 2025	(26,993)
Net Pension Liability as of June 30, 2025	\$7,270

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$1,176

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$987
2027	0
2028	(5,164)
2029	(319)
2030	0
Thereafter	0
Total	(\$4,496)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,847	\$7,270	\$2,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1870000

Submission Unit Name: MADISON COUNTY COUNCIL OF GOVERNMENTS

Wages: \$1,285,544

Proportionate Share:

0.0001804

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$748,151	\$596,116

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$83,340	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,562
Change of Assumptions	12,169	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,551	18,009
Total	\$122,060	\$26,571

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$89,604
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,192)
Total	\$87,412

PERF Net Pension Liability - Unaudited

MADISON COUNTY COUNCIL OF GOVERNMENTS - 1870000

Net Pension Liability as of June 30, 2024	\$748,151
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,664
- Net Difference Between Projected and Actual Investment	(107,620)
- Change of Assumptions	12,169
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,681)
Pension Expense/(Income)	87,412
Contributions	(143,979)
Total Activity in FY 2025	(152,035)
Net Pension Liability as of June 30, 2025	\$596,116

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$143,979

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$110,165
2027	28,879
2028	(17,368)
2029	(26,187)
2030	0
Thereafter	0
Total	\$95,489

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,053,459	\$596,116	\$216,821

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1871000
 Submission Unit Name: CHARTER SCHOOLS USA

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,135)
Total	(\$1,135)

PERF Net Pension Liability - Unaudited

CHARTER SCHOOLS USA - 1871000

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	1,135
Pension Expense/(Income)	(1,135)
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1874000
 Submission Unit Name: GARY MIDDLE COLLEGE

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,367)
Total	(\$22,367)

PERF Net Pension Liability - Unaudited

GARY MIDDLE COLLEGE - 1874000

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	22,367
Pension Expense/(Income)	(22,367)
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1876000

Submission Unit Name: RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE

Wages: \$550,062

Proportionate Share: 0.0000772

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$282,572	\$255,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,664	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,664
Change of Assumptions	5,208	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,132	7,995
Total	\$60,004	\$11,659

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,345
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	145
Total	\$38,490

PERF Net Pension Liability - Unaudited

RIPLEY OHIO DEARBORN SPECIAL EDUCATION COOPERATIVE - 1876000

Net Pension Liability as of June 30, 2024	\$282,572
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,704
- Net Difference Between Projected and Actual Investment	(41,078)
- Change of Assumptions	5,208
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,611
Pension Expense/(Income)	38,490
Contributions	(54,406)
Total Activity in FY 2025	(27,471)
Net Pension Liability as of June 30, 2025	\$255,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$54,406

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$47,025
2027	14,568
2028	(2,042)
2029	(11,206)
2030	0
Thereafter	0
Total	\$48,345

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$450,815	\$255,101	\$92,786

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1877000

Submission Unit Name: INDIANA MATH AND SCIENCE ACADEMY NORTH

Wages: \$1,008,774

Proportionate Share:

0.0001415

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$779,189	\$467,575

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$65,369	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,716
Change of Assumptions	9,545	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,232	150,756
Total	\$83,146	\$157,472

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$70,282
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,022)
Total	\$69,260

PERF Net Pension Liability - Unaudited

INDIANA MATH AND SCIENCE ACADEMY NORTH - 1877000

Net Pension Liability as of June 30, 2024	\$779,189
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(14,488)
- Net Difference Between Projected and Actual Investment	(109,883)
- Change of Assumptions	9,545
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(153,065)
Pension Expense/(Income)	69,260
Contributions	(112,983)
Total Activity in FY 2025	(311,614)
Net Pension Liability as of June 30, 2025	\$467,575

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$112,983

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,866
2027	(31,246)
2028	(50,405)
2029	(20,541)
2030	0
Thereafter	0
Total	(\$74,326)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$826,300	\$467,575	\$170,068

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1878000
 Submission Unit Name: NORTH CENTRAL PARKE CSC

Wages: \$2,039,537 Proportionate Share: 0.0002862

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,258,070	\$945,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$132,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	13,583
Change of Assumptions	19,307	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,403	59,910
Total	\$175,927	\$73,493

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$142,154
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	(6,707)
Total	\$135,447

PERF Net Pension Liability - Unaudited

NORTH CENTRAL PARKE CSC - 1878000

Net Pension Liability as of June 30, 2024	\$1,258,070
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,280
- Net Difference Between Projected and Actual Investment	(180,156)
- Change of Assumptions	19,307
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(65,191)
Pension Expense/(Income)	135,447
Contributions	(225,034)
Total Activity in FY 2025	(312,347)
Net Pension Liability as of June 30, 2025	\$945,723

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$225,034

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$161,884
2027	24,100
2028	(42,007)
2029	(41,543)
2030	0
Thereafter	0
Total	\$102,434

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,671,286	\$945,723	\$343,982

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1879000
 Submission Unit Name: TOWN OF KINGMAN

Wages: \$21,000 Proportionate Share: 0.0000029

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,496	\$9,583

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,340	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	138
Change of Assumptions	196	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	189	506
Total	\$1,725	\$644

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,440
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(208)
Total	\$1,232

PERF Net Pension Liability - Unaudited

TOWN OF KINGMAN - 1879000

Net Pension Liability as of June 30, 2024	\$12,496
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	59
- Net Difference Between Projected and Actual Investment	(1,793)
- Change of Assumptions	196
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(255)
Pension Expense/(Income)	1,232
Contributions	(2,352)
Total Activity in FY 2025	(2,913)
Net Pension Liability as of June 30, 2025	\$9,583

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,352

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,590
2027	271
2028	(360)
2029	(420)
2030	0
Thereafter	0
Total	\$1,081

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,935	\$9,583	\$3,485

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1880000
 Submission Unit Name: TOWN OF WAYNETOWN

Wages: \$235,847 Proportionate Share: 0.0000331

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$119,720	\$109,376

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$15,291	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,571
Change of Assumptions	2,233	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,342	774
Total	\$28,866	\$2,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$16,441
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,806
Total	\$20,247

PERF Net Pension Liability - Unaudited

TOWN OF WAYNETOWN - 1880000

Net Pension Liability as of June 30, 2024	\$119,720
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,021
- Net Difference Between Projected and Actual Investment	(17,422)
- Change of Assumptions	2,233
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,992
Pension Expense/(Income)	20,247
Contributions	(26,415)
Total Activity in FY 2025	(10,344)
Net Pension Liability as of June 30, 2025	\$109,376

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$26,415

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,071
2027	8,087
2028	169
2029	(4,806)
2030	0
Thereafter	0
Total	\$26,521

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$193,290	\$109,376	\$39,783

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1881000

Submission Unit Name: TURKEY CREEK FIRE TERRITORY

Wages: \$382,288

Proportionate Share: 0.0000536

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$258,386	\$177,117

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,762	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,544
Change of Assumptions	3,616	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,520	24,287
Total	\$37,898	\$26,831

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$26,623
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	1,612
Total	\$28,235

PERF Net Pension Liability - Unaudited

TURKEY CREEK FIRE TERRITORY - 1881000

Net Pension Liability as of June 30, 2024	\$258,386
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,719)
- Net Difference Between Projected and Actual Investment	(36,755)
- Change of Assumptions	3,616
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(31,830)
Pension Expense/(Income)	28,235
Contributions	(42,816)
Total Activity in FY 2025	(81,269)
Net Pension Liability as of June 30, 2025	\$177,117

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$42,816

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$30,147
2027	756
2028	(12,056)
2029	(7,780)
2030	0
Thereafter	0
Total	\$11,067

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$313,001	\$177,117	\$64,421

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1882000

Submission Unit Name: MARION MUNICIPAL UTILITIES

Wages: \$4,961,742

Proportionate Share: 0.0006962

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,908,759	\$2,300,533

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$321,627	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33,041
Change of Assumptions	46,964	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	46,331	58,753
Total	\$414,922	\$91,794

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$345,799
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	20,686
Total	\$366,485

PERF Net Pension Liability - Unaudited

MARION MUNICIPAL UTILITIES - 1882000

Net Pension Liability as of June 30, 2024	\$2,908,759
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,515
- Net Difference Between Projected and Actual Investment	(418,171)
- Change of Assumptions	46,964
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(72,498)
Pension Expense/(Income)	366,485
Contributions	(554,521)
Total Activity in FY 2025	(608,226)
Net Pension Liability as of June 30, 2025	\$2,300,533

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$554,521

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$414,074
2027	81,526
2028	(71,414)
2029	(101,058)
2030	0
Thereafter	0
Total	\$323,128

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,065,512	\$2,300,533	\$836,758

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1883000
 Submission Unit Name: INDIANA VIRTUAL ACADEMY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,795)
Total	(\$7,795)

PERF Net Pension Liability - Unaudited

INDIANA VIRTUAL ACADEMY - 1883000

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	7,795
Pension Expense/(Income)	(7,795)
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1884000
 Submission Unit Name: FULTON COUNTY AIRPORT AUTHORITY

Wages: \$91,482 Proportionate Share: 0.0000128

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$79,813	\$42,297

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,913	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	607
Change of Assumptions	863	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,085	18,259
Total	\$15,861	\$18,866

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,358
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	(899)
Total	\$5,459

PERF Net Pension Liability - Unaudited

FULTON COUNTY AIRPORT AUTHORITY - 1884000

Net Pension Liability as of June 30, 2024	\$79,813
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,267)
- Net Difference Between Projected and Actual Investment	(11,175)
- Change of Assumptions	863
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(20,150)
Pension Expense/(Income)	5,459
Contributions	(10,246)
Total Activity in FY 2025	(37,516)
Net Pension Liability as of June 30, 2025	\$42,297

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$10,246

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,323
2027	(1,131)
2028	(6,339)
2029	(1,858)
2030	0
Thereafter	0
Total	(\$3,005)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$74,747	\$42,297	\$15,384

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1885000

Submission Unit Name: LAFAYETTE TOWNSHIP ALLEN COUNTY

Wages: \$13,125

Proportionate Share:

0.0000018

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,450	\$5,948

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$832	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	85
Change of Assumptions	121	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	600	831
Total	\$1,553	\$916

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$894
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(127)
Total	\$767

PERF Net Pension Liability - Unaudited

LAFAYETTE TOWNSHIP ALLEN COUNTY - 1885000

Net Pension Liability as of June 30, 2024	\$6,450
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	171
- Net Difference Between Projected and Actual Investment	(939)
- Change of Assumptions	121
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	554
Pension Expense/(Income)	767
Contributions	(1,176)
Total Activity in FY 2025	(502)
Net Pension Liability as of June 30, 2025	\$5,948

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,176

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$894
2027	48
2028	(44)
2029	(261)
2030	0
Thereafter	0
Total	\$637

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$10,511	\$5,948	\$2,163

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1886000
 Submission Unit Name: TOWN OF MONTEREY

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	568	1,506
Total	\$568	\$1,506

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,068)
Total	(\$2,068)

PERF Net Pension Liability - Unaudited

TOWN OF MONTEREY - 1886000

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	2,068
Pension Expense/(Income)	(2,068)
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	(\$1,173)
2027	235
2028	0
2029	0
2030	0
Thereafter	0
Total	(\$938)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1887000
 Submission Unit Name: CLAY TOWNSHIP- KOSCIUSKO COUNTY

Wages: \$14,600 Proportionate Share: 0.000020

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,465	\$6,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$924	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	95
Change of Assumptions	135	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130	543
Total	\$1,189	\$638

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(325)
Total	\$668

PERF Net Pension Liability - Unaudited

CLAY TOWNSHIP- KOSCIUSKO COUNTY - 1887000

Net Pension Liability as of June 30, 2024	\$8,465
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56
- Net Difference Between Projected and Actual Investment	(1,216)
- Change of Assumptions	135
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	136
Pension Expense/(Income)	668
Contributions	(1,635)
Total Activity in FY 2025	(1,856)
Net Pension Liability as of June 30, 2025	\$6,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,635

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$935
2027	123
2028	(217)
2029	(290)
2030	0
Thereafter	0
Total	\$551

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,679	\$6,609	\$2,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1889000
 Submission Unit Name: TOWN OF CLAYTON

Wages: \$44,499 Proportionate Share: 0.0000062

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,604	\$20,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	294
Change of Assumptions	418	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	33	7,115
Total	\$3,315	\$7,409

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,267)
Total	(\$187)

PERF Net Pension Liability - Unaudited

TOWN OF CLAYTON - 1889000

Net Pension Liability as of June 30, 2024	\$26,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	137
- Net Difference Between Projected and Actual Investment	(3,817)
- Change of Assumptions	418
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,668)
Pension Expense/(Income)	(187)
Contributions	0
Total Activity in FY 2025	(6,117)
Net Pension Liability as of June 30, 2025	\$20,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$0

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$532
2027	(1,722)
2028	(2,004)
2029	(900)
2030	0
Thereafter	0
Total	(\$4,094)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,205	\$20,487	\$7,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1891000
 Submission Unit Name: JASPER COUNTY AIRPORT AUTHORITY

Wages: \$112,407 Proportionate Share: 0.0000158

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$50,790	\$52,210

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,299	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	750
Change of Assumptions	1,066	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,613	602
Total	\$19,978	\$1,352

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,848
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,773
Total	\$11,621

PERF Net Pension Liability - Unaudited

JASPER COUNTY AIRPORT AUTHORITY - 1891000

Net Pension Liability as of June 30, 2024	\$50,790
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,094
- Net Difference Between Projected and Actual Investment	(7,475)
- Change of Assumptions	1,066
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,704
Pension Expense/(Income)	11,621
Contributions	(12,590)
Total Activity in FY 2025	1,420
Net Pension Liability as of June 30, 2025	\$52,210

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$12,590

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,487
2027	6,140
2028	1,292
2029	(2,293)
2030	0
Thereafter	0
Total	\$18,626

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$92,265	\$52,210	\$18,990

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1892000

Submission Unit Name: SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY

Wages: \$100,294

Proportionate Share: 0.0000141

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$55,224	\$46,592

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,514	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	669
Change of Assumptions	951	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,693	19,722
Total	\$9,158	\$20,391

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,003
Specific 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	\$11,844

PERF Net Pension Liability - Unaudited

SOUTH CENTRAL REGIONAL AIRPORT AUTHORITY - 1892000

Net Pension Liability as of June 30, 2024	\$55,224
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	854
- Net Difference Between Projected and Actual Investment	(7,981)
- Change of Assumptions	951
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,067)
Pension Expense/(Income)	11,844
Contributions	(11,233)
Total Activity in FY 2025	(8,632)
Net Pension Liability as of June 30, 2025	\$46,592

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$11,233

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$3,796)
2027	(4,650)
2028	(740)
2029	(2,047)
2030	0
Thereafter	0
Total	(\$11,233)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$82,338	\$46,592	\$16,947

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1893000
 Submission Unit Name: INSPIRE ACADEMY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

INSPIRE ACADEMY - 1893000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1894000
 Submission Unit Name: CITY OF BRAZIL

Wages: \$2,397,157 Proportionate Share: 0.0003364

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,096,428	\$1,111,605

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$155,408	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	15,965
Change of Assumptions	22,693	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,795	46,392
Total	\$337,896	\$62,357

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$167,088
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,534
Total	\$201,622

PERF Net Pension Liability - Unaudited

CITY OF BRAZIL - 1894000

Net Pension Liability as of June 30, 2024	\$1,096,428
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	43,037
- Net Difference Between Projected and Actual Investment	(161,136)
- Change of Assumptions	22,693
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,492
Pension Expense/(Income)	201,622
Contributions	(211,531)
Total Activity in FY 2025	15,177
Net Pension Liability as of June 30, 2025	\$1,111,605

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$211,531

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$236,855
2027	77,007
2028	10,508
2029	(48,831)
2030	0
Thereafter	0
Total	\$275,539

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,964,433	\$1,111,605	\$404,317

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1895000
 Submission Unit Name: VAN BUREN PUBLIC LIBRARY

Wages: \$29,350 Proportionate Share: 0.0000041

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$23,380	\$13,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,894	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	195
Change of Assumptions	277	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	158	4,605
Total	\$2,329	\$4,800

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,036
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	(1,758)
Total	\$278

PERF Net Pension Liability - Unaudited

VAN BUREN PUBLIC LIBRARY - 1895000

Net Pension Liability as of June 30, 2024	\$23,380
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(502)
- Net Difference Between Projected and Actual Investment	(3,291)
- Change of Assumptions	277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,307)
Pension Expense/(Income)	278
Contributions	(3,287)
Total Activity in FY 2025	(9,832)
Net Pension Liability as of June 30, 2025	\$13,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,287

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$766
2027	(1,030)
2028	(1,611)
2029	(596)
2030	0
Thereafter	0
Total	(\$2,471)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,942	\$13,548	\$4,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1896000

Submission Unit Name: OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY

Wages: \$60,064

Proportionate Share:

0.0000084

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$34,263	\$27,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	399
Change of Assumptions	567	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	436	316
Total	\$4,884	\$715

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	112
Total	\$4,284

PERF Net Pension Liability - Unaudited

OAKLAND CITY-COLUMBIA TWP PUBLIC LIBRARY - 1896000

Net Pension Liability as of June 30, 2024	\$34,263
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	369
- Net Difference Between Projected and Actual Investment	(4,936)
- Change of Assumptions	567
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(63)
Pension Expense/(Income)	4,284
Contributions	(6,727)
Total Activity in FY 2025	(6,506)
Net Pension Liability as of June 30, 2025	\$27,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$6,727

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,965
2027	1,116
2028	(693)
2029	(1,219)
2030	0
Thereafter	0
Total	\$4,169

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,052	\$27,757	\$10,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1897000
 Submission Unit Name: TOWN OF ELDERFELD

Wages: \$205,015 Proportionate Share: 0.0000288

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$112,061	\$95,167

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,305	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,367
Change of Assumptions	1,943	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,144	0
Total	\$22,392	\$1,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,305
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,204
Total	\$20,509

PERF Net Pension Liability - Unaudited

TOWN OF ELDERFELD - 1897000

Net Pension Liability as of June 30, 2024	\$112,061
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,820
- Net Difference Between Projected and Actual Investment	(16,204)
- Change of Assumptions	1,943
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,000)
Pension Expense/(Income)	20,509
Contributions	(22,962)
Total Activity in FY 2025	(16,894)
Net Pension Liability as of June 30, 2025	\$95,167

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,962

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$20,746
2027	5,827
2028	(1,367)
2029	(4,181)
2030	0
Thereafter	0
Total	\$21,025

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$168,180	\$95,167	\$34,615

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1899000
 Submission Unit Name: ALEXANDRIA-MONROE PUBLIC LIBRARY

Wages: \$292,857 Proportionate Share: 0.0000411

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$194,697	\$135,811

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,987	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,951
Change of Assumptions	2,773	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,019	26,122
Total	\$23,779	\$28,073

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$20,414
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,463)
Total	\$12,951

PERF Net Pension Liability - Unaudited

ALEXANDRIA-MONROE PUBLIC LIBRARY - 1899000

Net Pension Liability as of June 30, 2024	\$194,697
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(967)
- Net Difference Between Projected and Actual Investment	(27,729)
- Change of Assumptions	2,773
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(13,114)
Pension Expense/(Income)	12,951
Contributions	(32,800)
Total Activity in FY 2025	(58,886)
Net Pension Liability as of June 30, 2025	\$135,811

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$32,800

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$13,839
2027	(3,571)
2028	(8,595)
2029	(5,967)
2030	0
Thereafter	0
Total	(\$4,294)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$240,007	\$135,811	\$49,398

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1900000
 Submission Unit Name: LAKE COUNTY SOLID WASTE DISTRICT

Wages: \$457,850 Proportionate Share: 0.0000642

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$250,324	\$212,143

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,659	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,047
Change of Assumptions	4,331	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,067	689
Total	\$50,057	\$3,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,888
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	1,887
Total	\$33,775

PERF Net Pension Liability - Unaudited

LAKE COUNTY SOLID WASTE DISTRICT - 1900000

Net Pension Liability as of June 30, 2024	\$250,324
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,004
- Net Difference Between Projected and Actual Investment	(36,191)
- Change of Assumptions	4,331
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,206
Pension Expense/(Income)	33,775
Contributions	(50,306)
Total Activity in FY 2025	(38,181)
Net Pension Liability as of June 30, 2025	\$212,143

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$50,306

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$44,886
2027	14,123
2028	(3,369)
2029	(9,319)
2030	0
Thereafter	0
Total	\$46,321

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$374,901	\$212,143	\$77,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1901000

Submission Unit Name: DUGGER UNION COMMUNITY SCHOOLS

Wages: \$1,525,300

Proportionate Share: 0.0002140

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$686,074	\$707,145

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,863	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,156
Change of Assumptions	14,436	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	139,671	0
Total	\$252,970	\$10,156

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,293
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	62,809
Total	\$169,102

PERF Net Pension Liability - Unaudited

DUGGER UNION COMMUNITY SCHOOLS - 1901000

Net Pension Liability as of June 30, 2024	\$686,074
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	28,549
- Net Difference Between Projected and Actual Investment	(100,994)
- Change of Assumptions	14,436
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	80,812
Pension Expense/(Income)	169,102
Contributions	(170,834)
Total Activity in FY 2025	21,071
Net Pension Liability as of June 30, 2025	\$707,145

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$170,834

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$182,458
2027	73,485
2028	17,934
2029	(31,063)
2030	0
Thereafter	0
Total	\$242,814

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,249,669	\$707,145	\$257,205

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1902000
 Submission Unit Name: OWEN TOWNSHIP WARRICK COUNTY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

OWEN TOWNSHIP WARRICK COUNTY - 1902000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1903000

Submission Unit Name: GIBSON COUNTY SOLID WASTE

Wages: \$550,182

Proportionate Share:

0.0000772

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$297,084	\$255,101

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,664	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,664
Change of Assumptions	5,208	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,885	4,880
Total	\$52,757	\$8,544

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,345
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	455
Total	\$38,800

PERF Net Pension Liability - Unaudited

GIBSON COUNTY SOLID WASTE - 1903000

Net Pension Liability as of June 30, 2024	\$297,084
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,217
- Net Difference Between Projected and Actual Investment	(42,999)
- Change of Assumptions	5,208
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,412
Pension Expense/(Income)	38,800
Contributions	(61,621)
Total Activity in FY 2025	(41,983)
Net Pension Liability as of June 30, 2025	\$255,101

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$61,621

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$46,414
2027	12,022
2028	(3,017)
2029	(11,206)
2030	0
Thereafter	0
Total	\$44,213

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$450,815	\$255,101	\$92,786

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1904000
 Submission Unit Name: HARRISON TWP KOSCIUSKO COUNTY

Wages: \$20,000 Proportionate Share: 0.0000028

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$12,093	\$9,252

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,294	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	133
Change of Assumptions	189	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	138	818
Total	\$1,621	\$951

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(355)
Total	\$1,036

PERF Net Pension Liability - Unaudited

HARRISON TWP KOSCIUSKO COUNTY - 1904000

Net Pension Liability as of June 30, 2024	\$12,093
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	55
- Net Difference Between Projected and Actual Investment	(1,734)
- Change of Assumptions	189
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(147)
Pension Expense/(Income)	1,036
Contributions	(2,240)
Total Activity in FY 2025	(2,841)
Net Pension Liability as of June 30, 2025	\$9,252

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$2,240

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,290
2027	147
2028	(361)
2029	(406)
2030	0
Thereafter	0
Total	\$670

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$16,351	\$9,252	\$3,365

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1905000
 Submission Unit Name: WESTFIELD WASHINGTON HIGH SCHOOLS

Wages: \$1,352,617 Proportionate Share: 0.0001898

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$797,732	\$627,178

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$87,683	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,008
Change of Assumptions	12,804	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,824	18,736
Total	\$135,311	\$27,744

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$94,273
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,825
Total	\$106,098

PERF Net Pension Liability - Unaudited

WESTFIELD WASHINGTON HIGH SCHOOLS - 1905000

Net Pension Liability as of June 30, 2024	\$797,732
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,925
- Net Difference Between Projected and Actual Investment	(114,630)
- Change of Assumptions	12,804
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,258)
Pension Expense/(Income)	106,098
Contributions	(151,493)
Total Activity in FY 2025	(170,554)
Net Pension Liability as of June 30, 2025	\$627,178

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$151,493

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$124,603
2027	30,808
2028	(20,294)
2029	(27,550)
2030	0
Thereafter	0
Total	\$107,567

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,108,351	\$627,178	\$228,119

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1906000
 Submission Unit Name: COLD SPRINGS SCHOOL, INC

Wages: \$51,979 Proportionate Share: 0.0000073

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$31,442	\$24,122

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,372	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	346
Change of Assumptions	492	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	382	1,199
Total	\$4,246	\$1,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,626
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116)
Total	\$3,510

PERF Net Pension Liability - Unaudited

COLD SPRINGS SCHOOL, INC - 1906000

Net Pension Liability as of June 30, 2024	\$31,442
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	150
- Net Difference Between Projected and Actual Investment	(4,509)
- Change of Assumptions	492
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,141)
Pension Expense/(Income)	3,510
Contributions	(5,822)
Total Activity in FY 2025	(7,320)
Net Pension Liability as of June 30, 2025	\$24,122

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,822

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,034
2027	654
2028	(927)
2029	(1,060)
2030	0
Thereafter	0
Total	\$2,701

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$42,629	\$24,122	\$8,774

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1907000
 Submission Unit Name: HAMILTON COUNTY AIRPORT AUTHORITY

Wages: \$115,835 Proportionate Share: 0.0000163

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$64,899	\$53,862

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,530	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	774
Change of Assumptions	1,100	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,568	85
Total	\$10,198	\$859

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,096
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	373
Total	\$8,469

PERF Net Pension Liability - Unaudited

HAMILTON COUNTY AIRPORT AUTHORITY - 1907000

Net Pension Liability as of June 30, 2024	\$64,899
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	879
- Net Difference Between Projected and Actual Investment	(9,367)
- Change of Assumptions	1,100
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	856
Pension Expense/(Income)	8,469
Contributions	(12,974)
Total Activity in FY 2025	(11,037)
Net Pension Liability as of June 30, 2025	\$53,862

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$12,974

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,176
2027	2,590
2028	(1,061)
2029	(2,366)
2030	0
Thereafter	0
Total	\$9,339

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$95,185	\$53,862	\$19,591

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1908000
 Submission Unit Name: MAYS COMMUNITY ACADEMY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

MAYS COMMUNITY ACADEMY - 1908000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1909000
 Submission Unit Name: TOWN OF VEVA

Wages: \$353,026 Proportionate Share: 0.0000495

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$238,634	\$163,569

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$22,868	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,349
Change of Assumptions	3,339	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,047	27,257
Total	\$32,254	\$29,606

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$24,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,859)
Total	\$15,727

PERF Net Pension Liability - Unaudited

TOWN OF VEVAY - 1909000

Net Pension Liability as of June 30, 2024	\$238,634
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,589)
- Net Difference Between Projected and Actual Investment	(33,945)
- Change of Assumptions	3,339
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(18,707)
Pension Expense/(Income)	15,727
Contributions	(39,890)
Total Activity in FY 2025	(75,065)
Net Pension Liability as of June 30, 2025	\$163,569

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$39,890

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$19,906
2027	975
2028	(11,049)
2029	(7,184)
2030	0
Thereafter	0
Total	\$2,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$289,059	\$163,569	\$59,494

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1910000
 Submission Unit Name: BLACK TOWNSHIP TRUSTEE, POSEY COUNTY

Wages: \$137,307 Proportionate Share: 0.0000193

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$74,573	\$63,775

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,916	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	916
Change of Assumptions	1,302	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,794	4,699
Total	\$13,012	\$5,615

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,586
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(434)
Total	\$9,152

PERF Net Pension Liability - Unaudited

BLACK TOWNSHIP TRUSTEE, POSEY COUNTY - 1910000

Net Pension Liability as of June 30, 2024	\$74,573
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,273
- Net Difference Between Projected and Actual Investment	(10,790)
- Change of Assumptions	1,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,643
Pension Expense/(Income)	9,152
Contributions	(15,378)
Total Activity in FY 2025	(10,798)
Net Pension Liability as of June 30, 2025	\$63,775

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$15,378

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,181
2027	1,835
2028	(818)
2029	(2,801)
2030	0
Thereafter	0
Total	\$7,397

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$112,704	\$63,775	\$23,197

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1911000
 Submission Unit Name: EDISON SCHOOL OF THE ARTS

Wages: \$860,267 Proportionate Share: 0.0001207

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$650,601	\$398,843

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$55,760	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,728
Change of Assumptions	8,142	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	38,537	95,840
Total	\$102,439	\$101,568

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$59,951
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,009
Total	\$85,960

PERF Net Pension Liability - Unaudited

EDISON SCHOOL OF THE ARTS - 1911000

Net Pension Liability as of June 30, 2024	\$650,601
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(10,919)
- Net Difference Between Projected and Actual Investment	(91,870)
- Change of Assumptions	8,142
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(146,722)
Pension Expense/(Income)	85,960
Contributions	(96,349)
Total Activity in FY 2025	(251,758)
Net Pension Liability as of June 30, 2025	\$398,843

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$96,349

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$73,412
2027	(14,706)
2028	(40,314)
2029	(17,521)
2030	0
Thereafter	0
Total	\$871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$704,837	\$398,843	\$145,068

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1912000
 Submission Unit Name: OSOLO TOWNSHIP FIRE DEPARTMENT

Wages: \$997,130 Proportionate Share: 0.0001399

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$560,307	\$462,288

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$64,630	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,640
Change of Assumptions	9,437	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	35,732	0
Total	\$109,799	\$6,640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$69,488
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,970
Total	\$97,458

PERF Net Pension Liability - Unaudited

OSOLO TOWNSHIP FIRE DEPARTMENT - 1912000

Net Pension Liability as of June 30, 2024	\$560,307
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,205
- Net Difference Between Projected and Actual Investment	(80,827)
- Change of Assumptions	9,437
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(19,616)
Pension Expense/(Income)	97,458
Contributions	(111,676)
Total Activity in FY 2025	(98,019)
Net Pension Liability as of June 30, 2025	\$462,288

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$111,676

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$102,926
2027	30,201
2028	(9,660)
2029	(20,308)
2030	0
Thereafter	0
Total	\$103,159

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$816,956	\$462,288	\$168,145

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1913000
 Submission Unit Name: TOWN OF KIRKLIN

Wages: \$67,864 Proportionate Share: 0.0000095

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$38,294	\$31,392

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,389	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	451
Change of Assumptions	641	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	485	199
Total	\$5,515	\$650

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,719
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	84
Total	\$4,803

PERF Net Pension Liability - Unaudited

TOWN OF KIRKLIN - 1913000

Net Pension Liability as of June 30, 2024	\$38,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	464
- Net Difference Between Projected and Actual Investment	(5,521)
- Change of Assumptions	641
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	312
Pension Expense/(Income)	4,803
Contributions	(7,601)
Total Activity in FY 2025	(6,902)
Net Pension Liability as of June 30, 2025	\$31,392

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$7,601

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$5,639
2027	1,303
2028	(699)
2029	(1,378)
2030	0
Thereafter	0
Total	\$4,865

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$55,476	\$31,392	\$11,418

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1914000

Submission Unit Name: NEAR EAST SIDE INNOVATION SCHOOL CORP

Wages: \$879,574

Proportionate Share:

0.0001234

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$639,314	\$407,765

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$57,008	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,857
Change of Assumptions	8,324	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,485	81,421
Total	\$171,817	\$87,278

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$61,292
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	31,550
Total	\$92,842

PERF Net Pension Liability - Unaudited

NEAR EAST SIDE INNOVATION SCHOOL CORP - 1914000

Net Pension Liability as of June 30, 2024	\$639,314
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(8,514)
- Net Difference Between Projected and Actual Investment	(90,504)
- Change of Assumptions	8,324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(135,185)
Pension Expense/(Income)	92,842
Contributions	(98,512)
Total Activity in FY 2025	(231,549)
Net Pension Liability as of June 30, 2025	\$407,765

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$98,512

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$106,641
2027	32,082
2028	(36,271)
2029	(17,913)
2030	0
Thereafter	0
Total	\$84,539

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$720,603	\$407,765	\$148,314

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1915000
 Submission Unit Name: NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT

Wages: \$256,131 Proportionate Share: 0.0000359

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$128,588	\$118,628

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,585	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,704
Change of Assumptions	2,422	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,480	0
Total	\$34,487	\$1,704

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,831
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	10,981
Total	\$28,812

PERF Net Pension Liability - Unaudited

NEWTON COUNTY REGIONAL WATER AND SEWER DISTRICT - 1915000

Net Pension Liability as of June 30, 2024	\$128,588
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,406
- Net Difference Between Projected and Actual Investment	(18,730)
- Change of Assumptions	2,422
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,817
Pension Expense/(Income)	28,812
Contributions	(28,687)
Total Activity in FY 2025	(9,960)
Net Pension Liability as of June 30, 2025	\$118,628

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$28,687

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$28,461
2027	9,100
2028	433
2029	(5,211)
2030	0
Thereafter	0
Total	\$32,783

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$209,641	\$118,628	\$43,148

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1916000

Submission Unit Name: WASHINGTON TOWNSHIP - HENDRICKS COUNTY

Wages: \$1,751,050

Proportionate Share:

0.0002457

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,070,630	\$811,895

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$113,507	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,661
Change of Assumptions	16,574	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	47,731	46,031
Total	\$177,812	\$57,692

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$122,038
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	50,155
Total	\$172,193

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - HENDRICKS COUNTY - 1916000

Net Pension Liability as of June 30, 2024	\$1,070,630
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,781
- Net Difference Between Projected and Actual Investment	(153,416)
- Change of Assumptions	16,574
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(101,750)
Pension Expense/(Income)	172,193
Contributions	(196,117)
Total Activity in FY 2025	(258,735)
Net Pension Liability as of June 30, 2025	\$811,895

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$196,117

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$165,747
2027	23,569
2028	(33,531)
2029	(35,665)
2030	0
Thereafter	0
Total	\$120,120

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,434,783	\$811,895	\$295,305

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1917000
 Submission Unit Name: CITY OF BICKNELL

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

CITY OF BICKNELL - 1917000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1918000
 Submission Unit Name: CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

CLARK COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1918000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1919000
 Submission Unit Name: TOWN OF CLERMONT

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

TOWN OF CLERMONT - 1919000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1921000
 Submission Unit Name: SUPER SCHOOLS INC

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	(\$403)	\$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	8,301	106,743
Total	\$8,301	\$106,743

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	(39,636)
Total	(\$39,636)

PERF Net Pension Liability - Unaudited

SUPER SCHOOLS INC - 1921000

Net Pension Liability as of June 30, 2024	(\$403)
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	41
- Net Difference Between Projected and Actual Investment	53
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,945
Pension Expense/(Income)	(39,636)
Contributions	0
Total Activity in FY 2025	403
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	(\$54,276)
2027	(44,243)
2028	77
2029	0
2030	0
Thereafter	0
Total	(\$98,442)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1922000

Submission Unit Name: KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$167,515

Proportionate Share:

0.0000235

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$114,480	\$77,654

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,856	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,115
Change of Assumptions	1,585	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,067	12,466
Total	\$14,508	\$13,581

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,672
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,911)
Total	\$9,761

PERF Net Pension Liability - Unaudited

KOSCIUSKO COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1922000

Net Pension Liability as of June 30, 2024	\$114,480
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(877)
- Net Difference Between Projected and Actual Investment	(16,273)
- Change of Assumptions	1,585
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(12,260)
Pension Expense/(Income)	9,761
Contributions	(18,762)
Total Activity in FY 2025	(36,826)
Net Pension Liability as of June 30, 2025	\$77,654

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$18,762

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,735
2027	(880)
2028	(5,516)
2029	(3,412)
2030	0
Thereafter	0
Total	\$927

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$137,230	\$77,654	\$28,244

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1923000
 Submission Unit Name: HELT FIRE AND RESCUE

Wages: \$22,982 Proportionate Share: 0.0000032

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$25,798	\$10,574

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,478	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	152
Change of Assumptions	216	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	221	7,801
Total	\$1,915	\$7,953

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,589
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,243)
Total	(\$654)

PERF Net Pension Liability - Unaudited

HELT FIRE AND RESCUE - 1923000

Net Pension Liability as of June 30, 2024	\$25,798
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,166)
- Net Difference Between Projected and Actual Investment	(3,568)
- Change of Assumptions	216
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,478)
Pension Expense/(Income)	(654)
Contributions	(2,574)
Total Activity in FY 2025	(15,224)
Net Pension Liability as of June 30, 2025	\$10,574

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$2,574

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$782)
2027	(2,090)
2028	(2,701)
2029	(465)
2030	0
Thereafter	0
Total	(\$6,038)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$18,687	\$10,574	\$3,846

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1924000

Submission Unit Name: PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT

Wages: \$73,078

Proportionate Share:

0.0000103

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$42,728	\$34,035

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,758	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	489
Change of Assumptions	695	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	483	1,571
Total	\$5,936	\$2,060

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,116
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	(361)
Total	\$4,755

PERF Net Pension Liability - Unaudited

PIKE COUNTY SOLID WASTE MANAGEMENT DISTRICT - 1924000

Net Pension Liability as of June 30, 2024	\$42,728
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	379
- Net Difference Between Projected and Actual Investment	(6,146)
- Change of Assumptions	695
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(191)
Pension Expense/(Income)	4,755
Contributions	(8,185)
Total Activity in FY 2025	(8,693)
Net Pension Liability as of June 30, 2025	\$34,035

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,185

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,489
2027	888
2028	(1,005)
2029	(1,496)
2030	0
Thereafter	0
Total	\$3,876

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$60,148	\$34,035	\$12,379

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1925000
 Submission Unit Name: TOWN OF NEWPORT

Wages: \$48,750 Proportionate Share: 0.0000068

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$27,008	\$22,470

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,141	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	323
Change of Assumptions	459	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	591	1,545
Total	\$4,191	\$1,868

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,378
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(748)
Total	\$2,630

PERF Net Pension Liability - Unaudited

TOWN OF NEWPORT - 1925000

Net Pension Liability as of June 30, 2024	\$27,008
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	373
- Net Difference Between Projected and Actual Investment	(3,899)
- Change of Assumptions	459
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,359
Pension Expense/(Income)	2,630
Contributions	(5,460)
Total Activity in FY 2025	(4,538)
Net Pension Liability as of June 30, 2025	\$22,470

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,460

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,199
2027	531
2028	(419)
2029	(988)
2030	0
Thereafter	0
Total	\$2,323

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,709	\$22,470	\$8,173

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1926000
 Submission Unit Name: EAST CHICAGO FOCUS ACADEMY

Wages: \$370,722 Proportionate Share: 0.0000520

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$128,588	\$171,830

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$24,023	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,468
Change of Assumptions	3,508	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,751	13,896
Total	\$76,282	\$16,364

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$25,828
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	27,721
Total	\$53,549

PERF Net Pension Liability - Unaudited

EAST CHICAGO FOCUS ACADEMY - 1926000

Net Pension Liability as of June 30, 2024	\$128,588
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,844
- Net Difference Between Projected and Actual Investment	(19,494)
- Change of Assumptions	3,508
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	36,356
Pension Expense/(Income)	53,549
Contributions	(41,521)
Total Activity in FY 2025	43,242
Net Pension Liability as of June 30, 2025	\$171,830

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$41,521

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$37,009
2027	18,805
2028	11,651
2029	(7,547)
2030	0
Thereafter	0
Total	\$59,918

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$303,658	\$171,830	\$62,498

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1927000
 Submission Unit Name: TOWN OF CROMWELL

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

TOWN OF CROMWELL - 1927000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1928000

Submission Unit Name: WESTVILLE NEW DURHAM TOWNSHIP LIBRARY

Wages: \$1,993

Proportionate Share:

0.0000003

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$991

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$139	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	14
Change of Assumptions	20	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	694	114
Total	\$853	\$128

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$149
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	193
Total	\$342

PERF Net Pension Liability - Unaudited

WESTVILLE NEW DURHAM TOWNSHIP LIBRARY - 1928000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	139
- Net Difference Between Projected and Actual Investment	(14)
- Change of Assumptions	20
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	580
Pension Expense/(Income)	342
Contributions	(76)
Total Activity in FY 2025	991
Net Pension Liability as of June 30, 2025	\$991

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$76

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$369
2027	231
2028	169
2029	(44)
2030	0
Thereafter	0
Total	\$725

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,752	\$991	\$361

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1929000

Submission Unit Name: MAYSVILLE REGIONAL WATER AND SEWER DISTRICT

Wages: \$162,228

Proportionate Share: 0.0000228

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$93,922	\$75,341

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,533	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,082
Change of Assumptions	1,538	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,779	1,156
Total	\$14,850	\$2,238

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,325
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,625
Total	\$12,950

PERF Net Pension Liability - Unaudited

MAYSVILLE REGIONAL WATER AND SEWER DISTRICT - 1929000

Net Pension Liability as of June 30, 2024	\$93,922
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	907
- Net Difference Between Projected and Actual Investment	(13,518)
- Change of Assumptions	1,538
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,288)
Pension Expense/(Income)	12,950
Contributions	(18,170)
Total Activity in FY 2025	(18,581)
Net Pension Liability as of June 30, 2025	\$75,341

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$18,170

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$14,540
2027	3,461
2028	(2,080)
2029	(3,309)
2030	0
Thereafter	0
Total	\$12,612

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$133,142	\$75,341	\$27,403

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1930000
 Submission Unit Name: TOWN OF ROANN

Wages: \$147,148 Proportionate Share: 0.0000206

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$80,620	\$68,071

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,517	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	978
Change of Assumptions	1,390	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,929	5,292
Total	\$15,836	\$6,270

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,232
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,169)
Total	\$5,063

PERF Net Pension Liability - Unaudited

TOWN OF ROANN - 1930000

Net Pension Liability as of June 30, 2024	\$80,620
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,254
- Net Difference Between Projected and Actual Investment	(11,652)
- Change of Assumptions	1,390
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,877
Pension Expense/(Income)	5,063
Contributions	(16,481)
Total Activity in FY 2025	(12,549)
Net Pension Liability as of June 30, 2025	\$68,071

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,481

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,179
2027	4,429
2028	(1,052)
2029	(2,990)
2030	0
Thereafter	0
Total	\$9,566

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$120,295	\$68,071	\$24,759

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1931000
 Submission Unit Name: WASHINGTON TOWNSHIP CLARK COUNTY

Wages: \$14,600 Proportionate Share: 0.0000020

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,465	\$6,609

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$924	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	95
Change of Assumptions	135	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	2,100
Total	\$1,059	\$2,195

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$993
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,144)
Total	(\$151)

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP CLARK COUNTY - 1931000

Net Pension Liability as of June 30, 2024	\$8,465
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	56
- Net Difference Between Projected and Actual Investment	(1,216)
- Change of Assumptions	135
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(456)
Pension Expense/(Income)	(151)
Contributions	(224)
Total Activity in FY 2025	(1,856)
Net Pension Liability as of June 30, 2025	\$6,609

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$224

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$165
2027	(442)
2028	(569)
2029	(290)
2030	0
Thereafter	0
Total	(1,136)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$11,679	\$6,609	\$2,404

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1932000

Submission Unit Name: JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD

Wages: \$276,534

Proportionate Share:

0.0000388

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$128,992	\$128,211

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$17,925	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,841
Change of Assumptions	2,617	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,841	20,012
Total	\$42,383	\$21,853

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,272
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	667
Total	\$19,939

PERF Net Pension Liability - Unaudited

JOHNSON COUNTY CONVENTION, VISITOR, AND TOURISM BOARD - 1932000

Net Pension Liability as of June 30, 2024	\$128,992
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,705
- Net Difference Between Projected and Actual Investment	(18,920)
- Change of Assumptions	2,617
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,850
Pension Expense/(Income)	19,939
Contributions	(18,972)
Total Activity in FY 2025	(781)
Net Pension Liability as of June 30, 2025	\$128,211

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$18,972

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,045
2027	5,744
2028	(627)
2029	(5,632)
2030	0
Thereafter	0
Total	\$20,530

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$226,575	\$128,211	\$46,633

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1934000

Submission Unit Name: CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION

Wages: \$529,044

Proportionate Share:

0.0000742

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$295,471	\$245,188

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$34,279	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,522
Change of Assumptions	5,005	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,690	3,282
Total	\$48,974	\$6,804

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$36,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,158
Total	\$52,013

PERF Net Pension Liability - Unaudited

CLARK-PLEASANT COMMUNITY SCHOOL CORPORATION - 1934000

Net Pension Liability as of June 30, 2024	\$295,471
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,997
- Net Difference Between Projected and Actual Investment	(42,643)
- Change of Assumptions	5,005
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(9,402)
Pension Expense/(Income)	52,013
Contributions	(59,253)
Total Activity in FY 2025	(50,283)
Net Pension Liability as of June 30, 2025	\$245,188

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$59,253

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$47,871
2027	9,861
2028	(4,792)
2029	(10,770)
2030	0
Thereafter	0
Total	\$42,170

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$433,296	\$245,188	\$89,180

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1935000
 Submission Unit Name: INVENT LEARNING HUB

Wages: \$145,522 Proportionate Share: 0.0000204

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$27,008	\$67,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,424	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	968
Change of Assumptions	1,376	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,893	77
Total	\$50,693	\$1,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,160
Total	\$25,293

PERF Net Pension Liability - Unaudited

INVENT LEARNING HUB - 1935000

Net Pension Liability as of June 30, 2024	\$27,008
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,656
- Net Difference Between Projected and Actual Investment	(4,544)
- Change of Assumptions	1,376
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,919
Pension Expense/(Income)	25,293
Contributions	(16,298)
Total Activity in FY 2025	40,402
Net Pension Liability as of June 30, 2025	\$67,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$16,298

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$27,106
2027	16,448
2028	9,056
2029	(2,962)
2030	0
Thereafter	0
Total	\$49,648

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,127	\$67,410	\$24,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1936000
 Submission Unit Name: TOWN OF SYRACUSE

Wages: \$1,206,003 Proportionate Share: 0.0001692

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$722,756	\$559,107

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$78,166	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	8,030
Change of Assumptions	11,414	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,035	39,570
Total	\$98,615	\$47,600

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$84,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,070)
Total	\$66,971

PERF Net Pension Liability - Unaudited

TOWN OF SYRACUSE - 1936000

Net Pension Liability as of June 30, 2024	\$722,756
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,092
- Net Difference Between Projected and Actual Investment	(103,725)
- Change of Assumptions	11,414
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,629)
Pension Expense/(Income)	66,971
Contributions	(135,772)
Total Activity in FY 2025	(163,649)
Net Pension Liability as of June 30, 2025	\$559,107

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$135,772

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$85,360
2027	10,347
2028	(20,132)
2029	(24,560)
2030	0
Thereafter	0
Total	\$51,015

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$988,056	\$559,107	\$203,360

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1937000

Submission Unit Name: WASHINGTON TOWNSHIP - DECATUR COUNTY

Wages: \$32,983

Proportionate Share:

0.0000046

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,349	\$15,200

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,125	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	218
Change of Assumptions	310	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,584	1,031
Total	\$5,019	\$1,249

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,285
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,669
Total	\$4,954

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP - DECATUR COUNTY - 1937000

Net Pension Liability as of June 30, 2024	\$19,349
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	142
- Net Difference Between Projected and Actual Investment	(2,780)
- Change of Assumptions	310
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,081)
Pension Expense/(Income)	4,954
Contributions	(3,694)
Total Activity in FY 2025	(4,149)
Net Pension Liability as of June 30, 2025	\$15,200

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,694

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,521
2027	406
2028	(489)
2029	(668)
2030	0
Thereafter	0
Total	\$3,770

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$26,862	\$15,200	\$5,529

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1938000

Submission Unit Name: SUGAR CREEK TOWNSHIP - HANCOCK COUNTY

Wages: \$219,935

Proportionate Share:

0.0000309

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$120,930	\$102,106

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$14,275	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,467
Change of Assumptions	2,084	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,112	0
Total	\$32,471	\$1,467

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,727
Total	\$24,075

PERF Net Pension Liability - Unaudited

SUGAR CREEK TOWNSHIP - HANCOCK COUNTY - 1938000

Net Pension Liability as of June 30, 2024	\$120,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,881
- Net Difference Between Projected and Actual Investment	(17,478)
- Change of Assumptions	2,084
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,753)
Pension Expense/(Income)	24,075
Contributions	(24,633)
Total Activity in FY 2025	(18,824)
Net Pension Liability as of June 30, 2025	\$102,106

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$24,633

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$26,807
2027	10,285
2028	(1,602)
2029	(4,486)
2030	0
Thereafter	0
Total	\$31,004

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$180,443	\$102,106	\$37,138

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1939000
 Submission Unit Name: TOWN OF BEVERLY SHORES

Wages: \$143,637 Proportionate Share: 0.0000202

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$95,534	\$66,749

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,332	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	959
Change of Assumptions	1,363	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,814	8,434
Total	\$12,509	\$9,393

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,033
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	918
Total	\$10,951

PERF Net Pension Liability - Unaudited

TOWN OF BEVERLY SHORES - 1939000

Net Pension Liability as of June 30, 2024	\$95,534
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(459)
- Net Difference Between Projected and Actual Investment	(13,608)
- Change of Assumptions	1,363
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,945)
Pension Expense/(Income)	10,951
Contributions	(16,087)
Total Activity in FY 2025	(28,785)
Net Pension Liability as of June 30, 2025	\$66,749

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$16,087

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,219
2027	31
2028	(4,202)
2029	(2,932)
2030	0
Thereafter	0
Total	\$3,116

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$117,959	\$66,749	\$24,278

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1940000
 Submission Unit Name: TOWN OF CLAY CITY

Wages: \$125,719 Proportionate Share: 0.0000176

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$75,379	\$58,158

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,131	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	835
Change of Assumptions	1,187	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,198	13,298
Total	\$14,516	\$14,133

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,742
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	454
Total	\$9,196

PERF Net Pension Liability - Unaudited

TOWN OF CLAY CITY - 1940000

Net Pension Liability as of June 30, 2024	\$75,379
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	406
- Net Difference Between Projected and Actual Investment	(10,815)
- Change of Assumptions	1,187
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,115)
Pension Expense/(Income)	9,196
Contributions	(14,080)
Total Activity in FY 2025	(17,221)
Net Pension Liability as of June 30, 2025	\$58,158

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$14,080

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$7,881
2027	(2,801)
2028	(2,143)
2029	(2,554)
2030	0
Thereafter	0
Total	\$383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$102,777	\$58,158	\$21,153

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1941000

Submission Unit Name: NORTH WEBSTER COMMUNITY PUBLIC LIBRARY

Wages: \$285,658

Proportionate Share:

0.0000401

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$125,767	\$132,507

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,525	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,903
Change of Assumptions	2,705	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	29,734	0
Total	\$50,964	\$1,903

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,917
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	14,493
Total	\$34,410

PERF Net Pension Liability - Unaudited

NORTH WEBSTER COMMUNITY PUBLIC LIBRARY - 1941000

Net Pension Liability as of June 30, 2024	\$125,767
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,635
- Net Difference Between Projected and Actual Investment	(18,555)
- Change of Assumptions	2,705
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,539
Pension Expense/(Income)	34,410
Contributions	(31,994)
Total Activity in FY 2025	6,740
Net Pension Liability as of June 30, 2025	\$132,507

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$31,994

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$35,966
2027	15,026
2028	3,890
2029	(5,821)
2030	0
Thereafter	0
Total	\$49,061

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$234,167	\$132,507	\$48,196

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1942000
 Submission Unit Name: CRAWFORD COUNTY PUBLIC LIBRARY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(258)
Total	(\$258)

PERF Net Pension Liability - Unaudited

CRAWFORD COUNTY PUBLIC LIBRARY - 1942000

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	258
Pension Expense/(Income)	(258)
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1943000
 Submission Unit Name: KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION

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	1,004	343
Total	\$1,004	\$343

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	147
Total	\$147

PERF Net Pension Liability - Unaudited

KANKAKEE RIVER BASIN AND YELLOW RIVER BASIN DEVELOPMENT COMMISSION - 1943000

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	(147)
Pension Expense/(Income)	147
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	\$284
2027	377
2028	0
2029	0
2030	0
Thereafter	0
Total	\$661

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1944000

Submission Unit Name: TRI-TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$79,954

Proportionate Share: 0.0000112

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$37,085	\$37,009

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,174	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	532
Change of Assumptions	756	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	32,906	48,338
Total	\$38,836	\$48,870

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,563
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,747)
Total	(\$32,184)

PERF Net Pension Liability - Unaudited

TRI-TOWNSHIP FIRE PROTECTION DISTRICT - 1944000

Net Pension Liability as of June 30, 2024	\$37,085
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,373
- Net Difference Between Projected and Actual Investment	(5,442)
- Change of Assumptions	756
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	44,044
Pension Expense/(Income)	(32,184)
Contributions	(8,623)
Total Activity in FY 2025	(76)
Net Pension Liability as of June 30, 2025	\$37,009

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$8,623

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$22,711)
2027	13,669
2028	635
2029	(1,627)
2030	0
Thereafter	0
Total	(\$10,034)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$65,403	\$37,009	\$13,461

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1945000
 Submission Unit Name: INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION

Wages: \$871,546 Proportionate Share: 0.0001223

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$475,253	\$404,130

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$56,500	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,804
Change of Assumptions	8,250	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	14,019	1,051
Total	\$78,769	\$6,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$60,746
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,711
Total	\$67,457

PERF Net Pension Liability - Unaudited

INDIANAPOLIS METROPOLITAN PLANNING ORGANIZATION - 1945000

Net Pension Liability as of June 30, 2024	\$475,253
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,792
- Net Difference Between Projected and Actual Investment	(68,729)
- Change of Assumptions	8,250
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,090
Pension Expense/(Income)	67,457
Contributions	(91,983)
Total Activity in FY 2025	(71,123)
Net Pension Liability as of June 30, 2025	\$404,130

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$91,983

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$76,824
2027	19,914
2028	(7,072)
2029	(17,752)
2030	0
Thereafter	0
Total	\$71,914

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$714,180	\$404,130	\$146,991

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1946000
 Submission Unit Name: GEO ACADEMIES, INC

Wages: \$697,240 Proportionate Share: 0.0000978

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$153,177	\$323,172

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$45,181	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,642
Change of Assumptions	6,597	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,585	0
Total	\$200,363	\$4,642

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$48,577
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	51,559
Total	\$100,136

PERF Net Pension Liability - Unaudited

GEO ACADEMIES, INC - 1946000

Net Pension Liability as of June 30, 2024	\$153,177
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	29,482
- Net Difference Between Projected and Actual Investment	(24,923)
- Change of Assumptions	6,597
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	136,794
Pension Expense/(Income)	100,136
Contributions	(78,091)
Total Activity in FY 2025	169,995
Net Pension Liability as of June 30, 2025	\$323,172

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$78,091

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$110,731
2027	60,312
2028	38,876
2029	(14,198)
2030	0
Thereafter	0
Total	\$195,721

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$571,110	\$323,172	\$117,545

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1947000
 Submission Unit Name: MIAMI COUNTY SOLID WASTE DISTRICT

Wages: \$106,018 Proportionate Share: 0.0000149

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$68,930	\$49,236

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,883	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	707
Change of Assumptions	1,005	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,826	5,389
Total	\$11,714	\$6,096

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,401
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	1,440
Total	\$8,841

PERF Net Pension Liability - Unaudited

MIAMI COUNTY SOLID WASTE DISTRICT - 1947000

Net Pension Liability as of June 30, 2024	\$68,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(181)
- Net Difference Between Projected and Actual Investment	(9,834)
- Change of Assumptions	1,005
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,651)
Pension Expense/(Income)	8,841
Contributions	(11,874)
Total Activity in FY 2025	(19,694)
Net Pension Liability as of June 30, 2025	\$49,236

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$11,874

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,889
2027	1,698
2028	(2,806)
2029	(2,163)
2030	0
Thereafter	0
Total	\$5,618

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$87,010	\$49,236	\$17,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1948000
 Submission Unit Name: TOWN OF ROSEDALE

Wages: (\$1,607) Proportionate Share: (0.0000002)

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	(\$661)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$92)	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	(9)
Change of Assumptions	(13)	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	164	706
Total	\$59	\$697

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$99)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(152)
Total	(\$251)

PERF Net Pension Liability - Unaudited

TOWN OF ROSEDALE - 1948000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(92)
- Net Difference Between Projected and Actual Investment	9
- Change of Assumptions	(13)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(362)
Pension Expense/(Income)	(251)
Contributions	48
Total Activity in FY 2025	(661)
Net Pension Liability as of June 30, 2025	(\$661)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): **(\$48)**

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(308)
2027	(247)
2028	(112)
2029	29
2030	0
Thereafter	0
Total	(\$638)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$1,168)	(\$661)	(\$240)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1949000
 Submission Unit Name: BAUGO TOWNSHIP

Wages: \$802,008 Proportionate Share: 0.0001125

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$476,866	\$371,747

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$51,972	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,339
Change of Assumptions	7,589	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,499	20,429
Total	\$71,060	\$25,768

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$55,878
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,443)
Total	\$41,435

PERF Net Pension Liability - Unaudited

BAUGO TOWNSHIP - 1949000

Net Pension Liability as of June 30, 2024	\$476,866
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,099
- Net Difference Between Projected and Actual Investment	(68,478)
- Change of Assumptions	7,589
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,058
Pension Expense/(Income)	41,435
Contributions	(89,822)
Total Activity in FY 2025	(105,119)
Net Pension Liability as of June 30, 2025	\$371,747

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$89,822

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$60,495
2027	13,922
2028	(12,795)
2029	(16,330)
2030	0
Thereafter	0
Total	\$45,292

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$656,952	\$371,747	\$135,213

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1950000
 Submission Unit Name: SANKOFA SCHOOL OF SUCCESS, INC

Wages: \$663,792 Proportionate Share: 0.0000931

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$272,495	\$307,641

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$43,010	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,418
Change of Assumptions	6,280	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	75,730	1,584
Total	\$125,020	\$6,002

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$46,242
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	40,477
Total	\$86,719

PERF Net Pension Liability - Unaudited

SANKOFA SCHOOL OF SUCCESS, INC - 1950000

Net Pension Liability as of June 30, 2024	\$272,495
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	15,083
- Net Difference Between Projected and Actual Investment	(40,497)
- Change of Assumptions	6,280
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,906
Pension Expense/(Income)	86,719
Contributions	(74,345)
Total Activity in FY 2025	35,146
Net Pension Liability as of June 30, 2025	\$307,641

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$74,345

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$87,696
2027	32,058
2028	12,778
2029	(13,514)
2030	0
Thereafter	0
Total	\$119,018

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$543,664	\$307,641	\$111,896

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1951000
 Submission Unit Name: KINGMAN-MILLCREEK PUBLIC LIBRARY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

KINGMAN-MILLCREEK PUBLIC LIBRARY - 1951000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1952000

Submission Unit Name: BORDON-HENRYVILLE SCHOOL CORPORATION

Wages: \$1,791,168

Proportionate Share: 0.0002513

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,105,296	\$830,399

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$116,094	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	11,927
Change of Assumptions	16,952	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	159,013
Total	\$133,046	\$170,940

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$124,820
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(43,987)
Total	\$80,833

PERF Net Pension Liability - Unaudited

BORDON-HENRYVILLE SCHOOL CORPORATION - 1952000

Net Pension Liability as of June 30, 2024	\$1,105,296
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,815
- Net Difference Between Projected and Actual Investment	(158,272)
- Change of Assumptions	16,952
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(70,550)
Pension Expense/(Income)	80,833
Contributions	(146,675)
Total Activity in FY 2025	(274,897)
Net Pension Liability as of June 30, 2025	\$830,399

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$146,675

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$70,529
2027	(22,207)
2028	(49,737)
2029	(36,479)
2030	0
Thereafter	0
Total	(\$37,894)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,467,485	\$830,399	\$302,036

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1953000
 Submission Unit Name: SILVER CREEK SCHOOL CORPORATION

Wages: \$3,353,753 Proportionate Share: 0.0004706

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,870,780	\$1,555,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$217,405	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	22,335
Change of Assumptions	31,746	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	15,035	105,791
Total	\$264,186	\$128,126

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$233,745
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	(72,219)
Total	\$161,526

PERF Net Pension Liability - Unaudited

SILVER CREEK SCHOOL CORPORATION - 1953000

Net Pension Liability as of June 30, 2024	\$1,870,780
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	25,673
- Net Difference Between Projected and Actual Investment	(270,033)
- Change of Assumptions	31,746
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	37,587
Pension Expense/(Income)	161,526
Contributions	(302,222)
Total Activity in FY 2025	(315,723)
Net Pension Liability as of June 30, 2025	\$1,555,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$302,222

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$225,427
2027	27,119
2028	(48,175)
2029	(68,311)
2030	0
Thereafter	0
Total	\$136,060

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,748,104	\$1,555,057	\$565,611

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1954000

Submission Unit Name: NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY

Wages: \$1,464,725

Proportionate Share: 0.0002055

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$719,128	\$679,057

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$94,936	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,753
Change of Assumptions	13,863	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	94,382	0
Total	\$203,181	\$9,753

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$102,071
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(14,620)
Total	\$87,451

PERF Net Pension Liability - Unaudited

NEW CARLISLE-OLIVE TOWNSHIP FIRE TERRITORY - 1954000

Net Pension Liability as of June 30, 2024	\$719,128
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	21,234
- Net Difference Between Projected and Actual Investment	(104,968)
- Change of Assumptions	13,863
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	106,398
Pension Expense/(Income)	87,451
Contributions	(164,049)
Total Activity in FY 2025	(40,071)
Net Pension Liability as of June 30, 2025	\$679,057

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$164,049

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$160,834
2027	56,735
2028	5,689
2029	(29,830)
2030	0
Thereafter	0
Total	\$193,428

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,200,033	\$679,057	\$246,989

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1955000

Submission Unit Name: MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT

Wages: \$281,243

Proportionate Share: 0.0000395

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$144,309	\$130,524

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$18,248	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,875
Change of Assumptions	2,665	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,568	0
Total	\$34,481	\$1,875

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$19,619
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	10,632
Total	\$30,251

PERF Net Pension Liability - Unaudited

MARION COUNTY SOIL AND WATER CONSERVATION DISTRICT - 1955000

Net Pension Liability as of June 30, 2024	\$144,309
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,458
- Net Difference Between Projected and Actual Investment	(20,982)
- Change of Assumptions	2,665
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,321
Pension Expense/(Income)	30,251
Contributions	(31,498)
Total Activity in FY 2025	(13,785)
Net Pension Liability as of June 30, 2025	\$130,524

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$31,498

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$28,921
2027	9,497
2028	(78)
2029	(5,734)
2030	0
Thereafter	0
Total	\$32,606

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$230,663	\$130,524	\$47,475

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1956000

Submission Unit Name: NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY

Wages: \$421,273

Proportionate Share: 0.0000591

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$255,564	\$195,291

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$27,303	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,805
Change of Assumptions	3,987	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,916	9,946
Total	\$39,206	\$12,751

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$29,355
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,785
Total	\$34,140

PERF Net Pension Liability - Unaudited

NEW ALBANY-FLOYD COUNTY INDIANA BUILDING AUTHORITY - 1956000

Net Pension Liability as of June 30, 2024	\$255,564
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,111
- Net Difference Between Projected and Actual Investment	(36,643)
- Change of Assumptions	3,987
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,686)
Pension Expense/(Income)	34,140
Contributions	(47,182)
Total Activity in FY 2025	(60,273)
Net Pension Liability as of June 30, 2025	\$195,291

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$47,182

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$36,688
2027	6,031
2028	(7,686)
2029	(8,578)
2030	0
Thereafter	0
Total	\$26,455

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$345,119	\$195,291	\$71,032

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1957000
 Submission Unit Name: LAFAYETTE HOUSING AUTHORITY

Wages: \$657,766 Proportionate Share: 0.0000923

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$341,424	\$304,997

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$42,640	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,381
Change of Assumptions	6,226	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,040	6,265
Total	\$70,906	\$10,646

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$45,845
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,336
Total	\$53,181

PERF Net Pension Liability - Unaudited

LAFAYETTE HOUSING AUTHORITY - 1957000

Net Pension Liability as of June 30, 2024	\$341,424
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,648
- Net Difference Between Projected and Actual Investment	(49,587)
- Change of Assumptions	6,226
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,773
Pension Expense/(Income)	53,181
Contributions	(73,668)
Total Activity in FY 2025	(36,427)
Net Pension Liability as of June 30, 2025	\$304,997

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$73,668

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$56,671
2027	17,962
2028	(975)
2029	(13,398)
2030	0
Thereafter	0
Total	\$60,260

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$538,993	\$304,997	\$110,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1958000

Submission Unit Name: BATTLE GROUND CONSERVANCY DISTRICT

Wages: \$96,835

Proportionate Share:

0.0000136

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$52,000	\$44,940

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,283	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	645
Change of Assumptions	917	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,517	259
Total	\$9,717	\$904

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,755
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	1,189
Total	\$7,944

PERF Net Pension Liability - Unaudited

BATTLE GROUND CONSERVANCY DISTRICT - 1958000

Net Pension Liability as of June 30, 2024	\$52,000
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	954
- Net Difference Between Projected and Actual Investment	(7,530)
- Change of Assumptions	917
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,500
Pension Expense/(Income)	7,944
Contributions	(10,845)
Total Activity in FY 2025	(7,060)
Net Pension Liability as of June 30, 2025	\$44,940

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$10,845

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,695
2027	2,563
2028	(471)
2029	(1,974)
2030	0
Thereafter	0
Total	\$8,813

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$79,418	\$44,940	\$16,346

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1959000
 Submission Unit Name: OTWELL MILLER ACADEMY

Wages: \$44,529 Proportionate Share: 0.0000062

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,201	\$20,487

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,864	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	294
Change of Assumptions	418	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	342	893
Total	\$3,624	\$1,187

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,080
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(535)
Total	\$2,545

PERF Net Pension Liability - Unaudited

OTWELL MILLER ACADEMY - 1959000

Net Pension Liability as of June 30, 2024	\$26,201
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	179
- Net Difference Between Projected and Actual Investment	(3,763)
- Change of Assumptions	418
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106)
Pension Expense/(Income)	2,545
Contributions	(4,987)
Total Activity in FY 2025	(5,714)
Net Pension Liability as of June 30, 2025	\$20,487

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$4,987

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,408
2027	610
2028	(681)
2029	(900)
2030	0
Thereafter	0
Total	\$2,437

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$36,205	\$20,487	\$7,452

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1960000

Submission Unit Name: WASHINGTON TOWNSHIP- NOBLE COUNTY

Wages: \$8,200

Proportionate Share:

0.0000012

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,434	\$3,965

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$554	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	57
Change of Assumptions	81	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	358	227
Total	\$993	\$284

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$596
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66
Total	\$662

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP- NOBLE COUNTY - 1960000

Net Pension Liability as of June 30, 2024	\$4,434
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100
- Net Difference Between Projected and Actual Investment	(644)
- Change of Assumptions	81
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	250
Pension Expense/(Income)	662
Contributions	(918)
Total Activity in FY 2025	(469)
Net Pension Liability as of June 30, 2025	\$3,965

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$918

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$761
2027	145
2028	(22)
2029	(175)
2030	0
Thereafter	0
Total	\$709

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,007	\$3,965	\$1,442

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1961000
 Submission Unit Name: TOWN OF SHADELAND

Wages: \$46,283 Proportionate Share: 0.0000065

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$27,008	\$21,479

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,003	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	308
Change of Assumptions	438	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	341	1,329
Total	\$3,782	\$1,637

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,229
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	758
Total	\$3,987

PERF Net Pension Liability - Unaudited

TOWN OF SHADELAND - 1961000

Net Pension Liability as of June 30, 2024	\$27,008
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	235
- Net Difference Between Projected and Actual Investment	(3,884)
- Change of Assumptions	438
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,121)
Pension Expense/(Income)	3,987
Contributions	(5,184)
Total Activity in FY 2025	(5,529)
Net Pension Liability as of June 30, 2025	\$21,479

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$5,184

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$3,189
2027	538
2028	(639)
2029	(943)
2030	0
Thereafter	0
Total	\$2,145

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$37,957	\$21,479	\$7,812

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1962000
 Submission Unit Name: TOWN OF INGALLS

Wages: \$829,825 Proportionate Share: 0.0001164

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$457,114	\$384,634

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$53,774	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,524
Change of Assumptions	7,852	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	21,588	0
Total	\$83,214	\$5,524

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$57,815
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	66,745
Total	\$124,560

PERF Net Pension Liability - Unaudited

TOWN OF INGALLS - 1962000

Net Pension Liability as of June 30, 2024	\$457,114
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	6,925
- Net Difference Between Projected and Actual Investment	(66,047)
- Change of Assumptions	7,852
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(52,830)
Pension Expense/(Income)	124,560
Contributions	(92,940)
Total Activity in FY 2025	(72,480)
Net Pension Liability as of June 30, 2025	\$384,634

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$92,940

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$81,084
2027	19,798
2028	(6,296)
2029	(16,896)
2030	0
Thereafter	0
Total	\$77,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$679,726	\$384,634	\$139,900

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1963000
 Submission Unit Name: VERNON TOWNSHIP

Wages: \$549,242 Proportionate Share: 0.0000771

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$295,068	\$254,770

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$35,618	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,659
Change of Assumptions	5,201	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,415	646
Total	\$75,234	\$4,305

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,295
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	43,529
Total	\$81,824

PERF Net Pension Liability - Unaudited

VERNON TOWNSHIP - 1963000

Net Pension Liability as of June 30, 2024	\$295,068
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,377
- Net Difference Between Projected and Actual Investment	(42,727)
- Change of Assumptions	5,201
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(28,458)
Pension Expense/(Income)	81,824
Contributions	(61,515)
Total Activity in FY 2025	(40,298)
Net Pension Liability as of June 30, 2025	\$254,770

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$61,515

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$61,895
2027	22,933
2028	(2,707)
2029	(11,192)
2030	0
Thereafter	0
Total	\$70,929

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$450,231	\$254,770	\$92,666

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1964000
 Submission Unit Name: TOWN OF FARMERSBURG

Wages: \$215,569 Proportionate Share: 0.0000302

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$153,581	\$99,793

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,952	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,433
Change of Assumptions	2,037	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,867	23,052
Total	\$44,856	\$24,485

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$15,000
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	15,482
Total	\$30,482

PERF Net Pension Liability - Unaudited

TOWN OF FARMERSBURG - 1964000

Net Pension Liability as of June 30, 2024	\$153,581
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,788)
- Net Difference Between Projected and Actual Investment	(21,768)
- Change of Assumptions	2,037
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(38,607)
Pension Expense/(Income)	30,482
Contributions	(24,144)
Total Activity in FY 2025	(53,788)
Net Pension Liability as of June 30, 2025	\$99,793

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$24,144

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,494
2027	9,579
2028	(8,318)
2029	(4,384)
2030	0
Thereafter	0
Total	\$20,371

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$176,355	\$99,793	\$36,297

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1965000

Submission Unit Name: THE ADAMS COUNTY REGIONAL SEWER DISTRICT

Wages: \$150,598

Proportionate Share:

0.0000211

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$88,682	\$69,723

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,748	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,001
Change of Assumptions	1,423	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,295	2,082
Total	\$20,466	\$3,083

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,480
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,642
Total	\$24,122

PERF Net Pension Liability - Unaudited

THE ADAMS COUNTY REGIONAL SEWER DISTRICT - 1965000

Net Pension Liability as of June 30, 2024	\$88,682
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	659
- Net Difference Between Projected and Actual Investment	(12,743)
- Change of Assumptions	1,423
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(15,553)
Pension Expense/(Income)	24,122
Contributions	(16,867)
Total Activity in FY 2025	(18,959)
Net Pension Liability as of June 30, 2025	\$69,723

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$16,867

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$19,536
2027	3,158
2028	(2,249)
2029	(3,062)
2030	0
Thereafter	0
Total	\$17,383

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$123,215	\$69,723	\$25,360

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1967000

Submission Unit Name: GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT

Wages: \$1,526,217

Proportionate Share:

0.0002142

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$738,880	\$707,806

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$98,955	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,166
Change of Assumptions	14,450	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	133,741	0
Total	\$247,146	\$10,166

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$106,392
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	127,339
Total	\$233,731

PERF Net Pension Liability - Unaudited

GEORGETOWN TOWNSHIP FIRE PROTECTION DISTRICT - 1967000

Net Pension Liability as of June 30, 2024	\$738,880
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,229
- Net Difference Between Projected and Actual Investment	(107,996)
- Change of Assumptions	14,450
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(23,552)
Pension Expense/(Income)	233,731
Contributions	(170,936)
Total Activity in FY 2025	(31,074)
Net Pension Liability as of June 30, 2025	\$707,806

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$170,936

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$193,334
2027	66,778
2028	7,960
2029	(31,092)
2030	0
Thereafter	0
Total	\$236,980

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,250,837	\$707,806	\$257,445

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1968000

Submission Unit Name: MONTEZUMA PUBLIC LIBRARY

Wages: \$43,113

Proportionate Share:

0.0000060

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$21,767	\$19,826

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,772	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	285
Change of Assumptions	405	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,695	355
Total	\$4,872	\$640

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,980
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,040
Total	\$6,020

PERF Net Pension Liability - Unaudited

MONTEZUMA PUBLIC LIBRARY - 1968000

Net Pension Liability as of June 30, 2024	\$21,767
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	541
- Net Difference Between Projected and Actual Investment	(3,167)
- Change of Assumptions	405
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(911)
Pension Expense/(Income)	6,020
Contributions	(4,829)
Total Activity in FY 2025	(1,941)
Net Pension Liability as of June 30, 2025	\$19,826

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$4,829

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,853
2027	1,223
2028	27
2029	(871)
2030	0
Thereafter	0
Total	\$4,232

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,037	\$19,826	\$7,211

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1969000
 Submission Unit Name: TOWN OF SHERIDAN

Wages: \$1,140,167 Proportionate Share: 0.0001600

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$528,462	\$528,706

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$73,916	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,594
Change of Assumptions	10,793	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	86,000	5,208
Total	\$170,709	\$12,802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$79,471
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	84,960
Total	\$164,431

PERF Net Pension Liability - Unaudited

TOWN OF SHERIDAN - 1969000

Net Pension Liability as of June 30, 2024	\$528,462
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	19,755
- Net Difference Between Projected and Actual Investment	(77,564)
- Change of Assumptions	10,793
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,747
Pension Expense/(Income)	164,431
Contributions	(122,918)
Total Activity in FY 2025	244
Net Pension Liability as of June 30, 2025	\$528,706

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$122,918

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$121,909
2027	49,985
2028	9,240
2029	(23,227)
2030	0
Thereafter	0
Total	\$157,907

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$934,332	\$528,706	\$192,303

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1970000
 Submission Unit Name: THE PATH SCHOOL

Wages: \$784,494 Proportionate Share: 0.0001101

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$486,540	\$363,816

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,863	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,225
Change of Assumptions	7,427	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,821	61,981
Total	\$64,111	\$67,206

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,686
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,297
Total	\$93,983

PERF Net Pension Liability - Unaudited

THE PATH SCHOOL - 1970000

Net Pension Liability as of June 30, 2024	\$486,540
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	999
- Net Difference Between Projected and Actual Investment	(69,645)
- Change of Assumptions	7,427
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(67,625)
Pension Expense/(Income)	93,983
Contributions	(87,863)
Total Activity in FY 2025	(122,724)
Net Pension Liability as of June 30, 2025	\$363,816

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$87,863

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$34,732
2027	(5,519)
2028	(16,326)
2029	(15,982)
2030	0
Thereafter	0
Total	(\$3,095)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$642,937	\$363,816	\$132,328

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1971000
 Submission Unit Name: MOUNT VERNON HOUSING AUTHORITY

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	516	172
Total	\$516	\$172

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	82
Total	\$82

PERF Net Pension Liability - Unaudited

MOUNT VERNON HOUSING AUTHORITY - 1971000

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	(82)
Pension Expense/(Income)	82
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	\$156
2027	188
2028	0
2029	0
2030	0
Thereafter	0
Total	\$344

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1972000

Submission Unit Name: GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE

Wages: \$94,667

Proportionate Share:

0.0000133

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$79,007	\$43,949

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,144	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	631
Change of Assumptions	897	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,573	18,781
Total	\$23,614	\$19,412

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$6,606
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,041
Total	\$10,647

PERF Net Pension Liability - Unaudited

GREENE SULLIVAN SPECIAL EDUCATION COOPERATIVE - 1972000

Net Pension Liability as of June 30, 2024	\$79,007
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,953)
- Net Difference Between Projected and Actual Investment	(11,092)
- Change of Assumptions	897
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(22,954)
Pension Expense/(Income)	10,647
Contributions	(10,603)
Total Activity in FY 2025	(35,058)
Net Pension Liability as of June 30, 2025	\$43,949

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$10,603

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$9,708
2027	2,268
2028	(5,844)
2029	(1,930)
2030	0
Thereafter	0
Total	\$4,202

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$77,666	\$43,949	\$15,985

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1973000
 Submission Unit Name: BERNE PUBLIC LIBRARY

Wages: (\$5,519) Proportionate Share: (0.0000008)

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,225	(\$2,644)

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	(\$370)	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	(38)
Change of Assumptions	(54)	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,592	4,805
Total	\$1,168	\$4,767

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	(\$397)
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(697)
Total	(\$1,094)

PERF Net Pension Liability - Unaudited

BERNE PUBLIC LIBRARY - 1973000

Net Pension Liability as of June 30, 2024	\$3,225
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(701)
- Net Difference Between Projected and Actual Investment	(389)
- Change of Assumptions	(54)
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,797)
Pension Expense/(Income)	(1,094)
Contributions	166
Total Activity in FY 2025	(5,869)
Net Pension Liability as of June 30, 2025	(\$2,644)

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): (\$166)

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	(\$1,354)
2027	(1,305)
2028	(1,055)
2029	115
2030	0
Thereafter	0
Total	(\$3,599)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
(\$4,672)	(\$2,644)	(\$962)

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1974000
Submission Unit Name: JACKSON TOWNSHIP FAYETTE COUNTY

Wages:	\$4,737	Proportionate Share:	0.0000007

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,419	\$2,313

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$323	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33
Change of Assumptions	47	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251	43
Total	\$621	\$76

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$348
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	319
Total	\$667

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP FAYETTE COUNTY - 1974000

Net Pension Liability as of June 30, 2024	\$2,419
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	75
- Net Difference Between Projected and Actual Investment	(353)
- Change of Assumptions	47
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11)
Pension Expense/(Income)	667
Contributions	(531)
Total Activity in FY 2025	(106)
Net Pension Liability as of June 30, 2025	\$2,313

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$531

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$458
2027	171
2028	18
2029	(102)
2030	0
Thereafter	0
Total	\$545

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,088	\$2,313	\$841

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1975000
 Submission Unit Name: TOWN OF FRANCESVILLE

Wages: \$197,805 Proportionate Share: 0.0000278

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$94,728	\$91,863

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,843	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,319
Change of Assumptions	1,875	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	23,745	6,226
Total	\$38,463	\$7,545

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,808
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,730
Total	\$33,538

PERF Net Pension Liability - Unaudited

TOWN OF FRANCESVILLE - 1975000

Net Pension Liability as of June 30, 2024	\$94,728
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,135
- Net Difference Between Projected and Actual Investment	(13,861)
- Change of Assumptions	1,875
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,398)
Pension Expense/(Income)	33,538
Contributions	(22,154)
Total Activity in FY 2025	(2,865)
Net Pension Liability as of June 30, 2025	\$91,863

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,154

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$29,063
2027	4,640
2028	1,250
2029	(4,035)
2030	0
Thereafter	0
Total	\$30,918

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$162,340	\$91,863	\$33,413

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1976000
 Submission Unit Name: KIRKLIN PUBLIC LIBRARY

Wages: \$48,048 Proportionate Share: 0.0000067

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$26,604	\$22,140

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,095	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	318
Change of Assumptions	452	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	576	128
Total	\$4,123	\$446

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,328
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,845
Total	\$6,173

PERF Net Pension Liability - Unaudited

KIRKLIN PUBLIC LIBRARY - 1976000

Net Pension Liability as of June 30, 2024	\$26,604
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	368
- Net Difference Between Projected and Actual Investment	(3,841)
- Change of Assumptions	452
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,235)
Pension Expense/(Income)	6,173
Contributions	(5,381)
Total Activity in FY 2025	(4,464)
Net Pension Liability as of June 30, 2025	\$22,140

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,381

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,029
2027	1,031
2028	(411)
2029	(972)
2030	0
Thereafter	0
Total	\$3,677

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$39,125	\$22,140	\$8,053

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1977000
 Submission Unit Name: TOWN OF SWAYZEE

Wages: \$163,897 Proportionate Share: 0.0000230

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$84,651	\$76,002

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$10,625	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,092
Change of Assumptions	1,552	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,687	10,188
Total	\$30,864	\$11,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$11,424
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	16,081
Total	\$27,505

PERF Net Pension Liability - Unaudited

TOWN OF SWAYZEE - 1977000

Net Pension Liability as of June 30, 2024	\$84,651
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,949
- Net Difference Between Projected and Actual Investment	(12,300)
- Change of Assumptions	1,552
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,998)
Pension Expense/(Income)	27,505
Contributions	(18,357)
Total Activity in FY 2025	(8,649)
Net Pension Liability as of June 30, 2025	\$76,002

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$18,357

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$22,523
2027	562
2028	(162)
2029	(3,339)
2030	0
Thereafter	0
Total	\$19,584

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$134,310	\$76,002	\$27,644

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1978000
 Submission Unit Name: EAST MADISON FIRE TERRITORY

Wages: \$10,420 Proportionate Share: 0.0000015

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,450	\$4,957

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$693	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	71
Change of Assumptions	101	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,499	376
Total	\$2,293	\$447

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$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	991
Total	\$1,736

PERF Net Pension Liability - Unaudited

EAST MADISON FIRE TERRITORY - 1978000

Net Pension Liability as of June 30, 2024	\$6,450
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	32
- Net Difference Between Projected and Actual Investment	(925)
- Change of Assumptions	101
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(449)
Pension Expense/(Income)	1,736
Contributions	(1,988)
Total Activity in FY 2025	(1,493)
Net Pension Liability as of June 30, 2025	\$4,957

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$1,988

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,623
2027	432
2028	8
2029	(217)
2030	0
Thereafter	0
Total	\$1,846

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,759	\$4,957	\$1,803

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1979000

Submission Unit Name: FLOYD COUNTY WASTE MANAGEMENT DISTRICT

Wages: \$69,064

Proportionate Share: 0.0000097

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$27,814	\$32,053

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,481	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	460
Change of Assumptions	654	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,621	2,295
Total	\$15,756	\$2,755

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,818
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,496
Total	\$11,314

PERF Net Pension Liability - Unaudited

FLOYD COUNTY WASTE MANAGEMENT DISTRICT - 1979000

Net Pension Liability as of June 30, 2024	\$27,814
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,630
- Net Difference Between Projected and Actual Investment	(4,143)
- Change of Assumptions	654
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,519
Pension Expense/(Income)	11,314
Contributions	(7,735)
Total Activity in FY 2025	4,239
Net Pension Liability as of June 30, 2025	\$32,053

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$7,735

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,299
2027	2,672
2028	1,438
2029	(1,408)
2030	0
Thereafter	0
Total	\$13,001

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$56,644	\$32,053	\$11,658

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1980000
 Submission Unit Name: TOWN OF REYNOLDS

Wages: \$60,129 Proportionate Share: 0.0000084

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$33,860	\$27,757

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,881	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	399
Change of Assumptions	567	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,182	1,002
Total	\$8,630	\$1,401

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,172
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,877
Total	\$9,049

PERF Net Pension Liability - Unaudited

TOWN OF REYNOLDS - 1980000

Net Pension Liability as of June 30, 2024	\$33,860
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	411
- Net Difference Between Projected and Actual Investment	(4,882)
- Change of Assumptions	567
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,514)
Pension Expense/(Income)	9,049
Contributions	(6,734)
Total Activity in FY 2025	(6,103)
Net Pension Liability as of June 30, 2025	\$27,757

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$6,734

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$8,054
2027	1,009
2028	(615)
2029	(1,219)
2030	0
Thereafter	0
Total	\$7,229

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,052	\$27,757	\$10,096

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: JEFFERSON TOWNSHIP - WAYNE COUNTY

Proportionate Share:

0.0000048

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$19,752	\$15,861

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,217	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	228
Change of Assumptions	324	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,879	541
Total	\$5,420	\$769

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,384
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,811
Total	\$5,195

PERF Net Pension Liability - Unaudited

JEFFERSON TOWNSHIP - WAYNE COUNTY - 1981000

Net Pension Liability as of June 30, 2024	\$19,752
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	193
- Net Difference Between Projected and Actual Investment	(2,843)
- Change of Assumptions	324
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,933)
Pension Expense/(Income)	5,195
Contributions	(3,827)
Total Activity in FY 2025	(3,891)
Net Pension Liability as of June 30, 2025	\$15,861

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,827

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,820
2027	962
2028	(434)
2029	(697)
2030	0
Thereafter	0
Total	\$4,651

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$28,030	\$15,861	\$5,769

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1982000
 Submission Unit Name: TOWN OF SHIPSHEWANA

Wages: \$1,194,292 Proportionate Share: 0.0001676

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$670,756	\$553,820

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$77,427	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,954
Change of Assumptions	11,306	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	85,697	9,318
Total	\$174,430	\$17,272

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$83,246
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	99,893
Total	\$183,139

PERF Net Pension Liability - Unaudited

TOWN OF SHIPSHEWANA - 1982000

Net Pension Liability as of June 30, 2024	\$670,756
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,683
- Net Difference Between Projected and Actual Investment	(96,764)
- Change of Assumptions	11,306
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(89,539)
Pension Expense/(Income)	183,139
Contributions	(133,761)
Total Activity in FY 2025	(116,936)
Net Pension Liability as of June 30, 2025	\$553,820

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$133,761

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$165,753
2027	27,219
2028	(11,486)
2029	(24,328)
2030	0
Thereafter	0
Total	\$157,158

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$978,713	\$553,820	\$201,437

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit Name: SALEM TOWNSHIP DELAWARE COUNTY

Proportionate Share:	0.0000100

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$68,930	\$33,044

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,620	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	475
Change of Assumptions	675	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,601	17,672
Total	\$24,896	\$18,147

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,967
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,571
Total	\$10,538

PERF Net Pension Liability - Unaudited

SALEM TOWNSHIP DELAWARE COUNTY - 1984000

Net Pension Liability as of June 30, 2024	\$68,930
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(2,444)
- Net Difference Between Projected and Actual Investment	(9,602)
- Change of Assumptions	675
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(29,135)
Pension Expense/(Income)	10,538
Contributions	(5,918)
Total Activity in FY 2025	(35,886)
Net Pension Liability as of June 30, 2025	\$33,044

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$5,918

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,428
2027	3,502
2028	(6,730)
2029	(1,451)
2030	0
Thereafter	0
Total	\$6,749

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$58,396	\$33,044	\$12,019

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1985000
 Submission Unit Name: NEWTON COUNTY PUBLIC LIBRARY

Wages: \$131,334 Proportionate Share: 0.0000184

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$81,426	\$60,801

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,500	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	873
Change of Assumptions	1,241	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	17,888	4,164
Total	\$27,629	\$5,037

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$9,139
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,417
Total	\$21,556

PERF Net Pension Liability - Unaudited

NEWTON COUNTY PUBLIC LIBRARY - 1985000

Net Pension Liability as of June 30, 2024	\$81,426
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	155
- Net Difference Between Projected and Actual Investment	(11,654)
- Change of Assumptions	1,241
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(17,214)
Pension Expense/(Income)	21,556
Contributions	(14,709)
Total Activity in FY 2025	(20,625)
Net Pension Liability as of June 30, 2025	\$60,801

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$14,709

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,224
2027	6,785
2028	(2,745)
2029	(2,672)
2030	0
Thereafter	0
Total	\$22,592

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$107,448	\$60,801	\$22,115

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1986000
 Submission Unit Name: SPRINGVILLE COMMUNITY ACADEMY

Wages: \$124,105 Proportionate Share: 0.0000174

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$90,294	\$57,497

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$8,038	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	826
Change of Assumptions	1,174	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	26,219	11,566
Total	\$35,431	\$12,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,642
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,346
Total	\$19,988

PERF Net Pension Liability - Unaudited

SPRINGVILLE COMMUNITY ACADEMY - 1986000

Net Pension Liability as of June 30, 2024	\$90,294
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,216)
- Net Difference Between Projected and Actual Investment	(12,781)
- Change of Assumptions	1,174
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(26,063)
Pension Expense/(Income)	19,988
Contributions	(13,899)
Total Activity in FY 2025	(32,797)
Net Pension Liability as of June 30, 2025	\$57,497

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,899

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$21,534
2027	9,173
2028	(5,142)
2029	(2,526)
2030	0
Thereafter	0
Total	\$23,039

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$101,609	\$57,497	\$20,913

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1987000

Submission Unit Name: HOUSING AUTHORITY OF CITY OF HAMMOND

Wages: \$1,571,791

Proportionate Share:

0.0002205

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$205,177	\$728,623

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$101,865	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	10,465
Change of Assumptions	14,875	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	456,526	680
Total	\$573,266	\$11,145

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$109,521
Specific Liabilities of Individual Employers	\$413,054
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	166,265
Total	\$688,840

PERF Net Pension Liability - Unaudited

HOUSING AUTHORITY OF CITY OF HAMMOND - 1987000

Net Pension Liability as of June 30, 2024	\$205,177
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	80,837
- Net Difference Between Projected and Actual Investment	(37,631)
- Change of Assumptions	14,875
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	365,620
Pension Expense/(Income)	688,840
Contributions	(589,095)
Total Activity in FY 2025	523,446
Net Pension Liability as of June 30, 2025	\$728,623

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$589,095

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$295,386
2027	184,285
2028	114,456
2029	(32,006)
2030	0
Thereafter	0
Total	\$562,121

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,287,626	\$728,623	\$265,017

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1988000
 Submission Unit Name: JASPER COUNTY EMS

Wages: \$756,934 Proportionate Share: 0.0001062

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$346,665	\$350,929

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$49,062	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,040
Change of Assumptions	7,164	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	148,568	0
Total	\$204,794	\$5,040

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$52,749
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	74,335
Total	\$127,084

PERF Net Pension Liability - Unaudited

JASPER COUNTY EMS - 1988000

Net Pension Liability as of June 30, 2024	\$346,665
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,533
- Net Difference Between Projected and Actual Investment	(50,940)
- Change of Assumptions	7,164
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(7,801)
Pension Expense/(Income)	127,084
Contributions	(84,776)
Total Activity in FY 2025	4,264
Net Pension Liability as of June 30, 2025	\$350,929

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$84,776

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$136,524
2027	70,931
2028	7,714
2029	(15,415)
2030	0
Thereafter	0
Total	\$199,754

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$620,163	\$350,929	\$127,641

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1989000
 Submission Unit Name: LAKELAND REGIONAL SEWER DISTRICT

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

LAKELAND REGIONAL SEWER DISTRICT - 1989000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 1999000
 Submission Unit Name: PREMIER ARTS ACADEMY

Wages: \$626,814 Proportionate Share: 0.0000880

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$171,720	\$290,788

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$40,654	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,176
Change of Assumptions	5,936	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	153,873	2,849
Total	\$200,463	\$7,025

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$43,709
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	62,625
Total	\$106,334

PERF Net Pension Liability - Unaudited

PREMIER ARTS ACADEMY - 1999000

Net Pension Liability as of June 30, 2024	\$171,720
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	23,055
- Net Difference Between Projected and Actual Investment	(26,912)
- Change of Assumptions	5,936
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	73,595
Pension Expense/(Income)	106,334
Contributions	(62,940)
Total Activity in FY 2025	119,068
Net Pension Liability as of June 30, 2025	\$290,788

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$62,940

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$114,157
2027	65,387
2028	26,666
2029	(12,772)
2030	0
Thereafter	0
Total	\$193,438

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$513,883	\$290,788	\$105,767

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2000000
 Submission Unit Name: TOWN OF MEDARYVILLE

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

TOWN OF MEDARYVILLE - 2000000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2001000
 Submission Unit Name: HIGHLANDER FIRE PROTECTION DISTRICT

Wages: \$388,003 Proportionate Share: 0.0000544

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$559,098	\$179,760

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$25,131	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,582
Change of Assumptions	3,670	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	159,095	203,638
Total	\$187,896	\$206,220

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$27,020
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	25,160
Total	\$52,180

PERF Net Pension Liability - Unaudited

HIGHLANDER FIRE PROTECTION DISTRICT - 2001000

Net Pension Liability as of June 30, 2024	\$559,098
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(32,170)
- Net Difference Between Projected and Actual Investment	(76,608)
- Change of Assumptions	3,670
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(296,677)
Pension Expense/(Income)	52,180
Contributions	(29,733)
Total Activity in FY 2025	(379,338)
Net Pension Liability as of June 30, 2025	\$179,760

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$29,733

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$57,016
2027	5,005
2028	(72,448)
2029	(7,897)
2030	0
Thereafter	0
Total	(\$18,324)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$317,673	\$179,760	\$65,383

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2002000
 Submission Unit Name: TOWN OF LEO-CEDARVILLE

Wages: \$145,127 Proportionate Share: 0.0000204

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$147,534	\$67,410

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$9,424	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	968
Change of Assumptions	1,376	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	41,980	38,399
Total	\$52,780	\$39,367

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$10,133
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,749
Total	\$21,882

PERF Net Pension Liability - Unaudited

TOWN OF LEO-CEDARVILLE - 2002000

Net Pension Liability as of June 30, 2024	\$147,534
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(5,696)
- Net Difference Between Projected and Actual Investment	(20,502)
- Change of Assumptions	1,376
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,949)
Pension Expense/(Income)	21,882
Contributions	(14,235)
Total Activity in FY 2025	(80,124)
Net Pension Liability as of June 30, 2025	\$67,410

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$14,235

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$23,696
2027	7,191
2028	(14,512)
2029	(2,962)
2030	0
Thereafter	0
Total	\$13,413

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$119,127	\$67,410	\$24,519

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2003000

Submission Unit Name: LITTLE CALUMET RIVER BASIN DEVELOPMENT COMMISSION

Wages: \$260,340

Proportionate Share: 0.0000365

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$168,092	\$120,611

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,862	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,732
Change of Assumptions	2,462	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	48,307	14,408
Total	\$67,631	\$16,140

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$18,129
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	22,570
Total	\$40,699

PERF Net Pension Liability - Unaudited

LITTLE CALUMET RIVER BASIN DEVELOPMENT COMMISSION - 2003000

Net Pension Liability as of June 30, 2024	\$168,092
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(365)
- Net Difference Between Projected and Actual Investment	(23,988)
- Change of Assumptions	2,462
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(37,131)
Pension Expense/(Income)	40,699
Contributions	(29,158)
Total Activity in FY 2025	(47,481)
Net Pension Liability as of June 30, 2025	\$120,611

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,158

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$43,945
2027	19,549
2028	(6,705)
2029	(5,298)
2030	0
Thereafter	0
Total	\$51,491

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$213,144	\$120,611	\$43,869

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2004000

Submission Unit Name: BARTON REES POGUE MEMORIAL LIBRARY

Wages: \$29,525

Proportionate Share:

0.0000041

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$17,333	\$13,548

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$1,894	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	195
Change of Assumptions	277	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,015	1,150
Total	\$7,186	\$1,345

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,036
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	2,340
Total	\$4,376

PERF Net Pension Liability - Unaudited

BARTON REES POGUE MEMORIAL LIBRARY - 2004000

Net Pension Liability as of June 30, 2024	\$17,333
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	118
- Net Difference Between Projected and Actual Investment	(2,490)
- Change of Assumptions	277
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(2,759)
Pension Expense/(Income)	4,376
Contributions	(3,307)
Total Activity in FY 2025	(3,785)
Net Pension Liability as of June 30, 2025	\$13,548

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,307

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$4,741
2027	2,147
2028	(451)
2029	(596)
2030	0
Thereafter	0
Total	\$5,841

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$23,942	\$13,548	\$4,928

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2005000
 Submission Unit Name: EASTERN GREENE SCHOOLS

Wages: \$460,939 Proportionate Share: 0.0000647

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$294,665	\$213,796

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,890	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,071
Change of Assumptions	4,365	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	84,659	25,137
Total	\$118,914	\$28,208

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$32,136
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,211
Total	\$71,347

PERF Net Pension Liability - Unaudited

EASTERN GREENE SCHOOLS - 2005000

Net Pension Liability as of June 30, 2024	\$294,665
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(310)
- Net Difference Between Projected and Actual Investment	(42,086)
- Change of Assumptions	4,365
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(62,560)
Pension Expense/(Income)	71,347
Contributions	(51,625)
Total Activity in FY 2025	(80,869)
Net Pension Liability as of June 30, 2025	\$213,796

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$51,625

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$77,097
2027	34,269
2028	(11,269)
2029	(9,391)
2030	0
Thereafter	0
Total	\$90,706

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$377,820	\$213,796	\$77,762

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2006000
 Submission Unit Name: TOWN OF STILESVILLE

Wages: \$9,832 Proportionate Share: 0.0000014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,031	\$4,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$647	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66
Change of Assumptions	94	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,094	0
Total	\$2,835	\$66

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$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	985
Total	\$1,680

PERF Net Pension Liability - Unaudited

TOWN OF STILESVILLE - 2006000

Net Pension Liability as of June 30, 2024	\$4,031
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	234
- Net Difference Between Projected and Actual Investment	(600)
- Change of Assumptions	94
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	288
Pension Expense/(Income)	1,680
Contributions	(1,101)
Total Activity in FY 2025	595
Net Pension Liability as of June 30, 2025	\$4,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$1,101

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,804
2027	968
2028	200
2029	(203)
2030	0
Thereafter	0
Total	\$2,769

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,175	\$4,626	\$1,683

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2007000
 Submission Unit Name: MADISON TOWNSHIP - MORGAN COUNTY-

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

MADISON TOWNSHIP - MORGAN COUNTY- - 2007000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2008000

Submission Unit Name: WEST CENTRAL FIRE PROTECTION DISTRICT- BOTH

Wages: \$1,119,458

Proportionate Share:

0.0001571

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,341,512	\$519,123

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$72,576	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	7,456
Change of Assumptions	10,598	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	381,367	467,919
Total	\$464,541	\$475,375

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$78,031
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	50,408
Total	\$128,439

PERF Net Pension Liability - Unaudited

WEST CENTRAL FIRE PROTECTION DISTRICT- BOTH - 2008000

Net Pension Liability as of June 30, 2024	\$1,341,512
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(64,913)
- Net Difference Between Projected and Actual Investment	(185,077)
- Change of Assumptions	10,598
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(586,057)
Pension Expense/(Income)	128,439
Contributions	(125,379)
Total Activity in FY 2025	(822,389)
Net Pension Liability as of June 30, 2025	\$519,123

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$125,379

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$142,403
2027	16,672
2028	(147,105)
2029	(22,804)
2030	0
Thereafter	0
Total	(\$10,834)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$917,397	\$519,123	\$188,817

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2009000

Submission Unit Name: WASHINGTON TOWNSHIP, PUTNAM COUNTY

Wages: \$10,000

Proportionate Share: 0.0000014

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$6,046	\$4,626

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$647	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	66
Change of Assumptions	94	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	1,740	470
Total	\$2,481	\$536

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$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	792
Total	\$1,487

PERF Net Pension Liability - Unaudited

WASHINGTON TOWNSHIP, PUTNAM COUNTY - 2009000

Net Pension Liability as of June 30, 2024	\$6,046
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	27
- Net Difference Between Projected and Actual Investment	(867)
- Change of Assumptions	94
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,041)
Pension Expense/(Income)	1,487
Contributions	(1,120)
Total Activity in FY 2025	(1,420)
Net Pension Liability as of June 30, 2025	\$4,626

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$1,120

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,611
2027	719
2028	(182)
2029	(203)
2030	0
Thereafter	0
Total	\$1,945

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$8,175	\$4,626	\$1,683

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2010000

Submission Unit Name: FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY

Wages: \$43,350

Proportionate Share:

0.0000061

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$25,798	\$20,157

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,818	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	290
Change of Assumptions	411	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,417	1,714
Total	\$10,646	\$2,004

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,030
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,467
Total	\$6,497

PERF Net Pension Liability - Unaudited

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY - 2010000

Net Pension Liability as of June 30, 2024	\$25,798
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	174
- Net Difference Between Projected and Actual Investment	(3,706)
- Change of Assumptions	411
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,162)
Pension Expense/(Income)	6,497
Contributions	(4,855)
Total Activity in FY 2025	(5,641)
Net Pension Liability as of June 30, 2025	\$20,157

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$4,855

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,038
2027	3,177
2028	(686)
2029	(887)
2030	0
Thereafter	0
Total	\$8,642

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$35,621	\$20,157	\$7,332

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2011000

Submission Unit Name: BROOKVILLE LAKE REGIONAL WASTE DISTRICT

Wages: \$60,892

Proportionate Share: 0.0000085

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$35,876	\$28,088

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,927	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	403
Change of Assumptions	573	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	10,354	1,849
Total	\$14,854	\$2,252

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,222
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,135
Total	\$9,357

PERF Net Pension Liability - Unaudited

BROOKVILLE LAKE REGIONAL WASTE DISTRICT - 2011000

Net Pension Liability as of June 30, 2024	\$35,876
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	250
- Net Difference Between Projected and Actual Investment	(5,153)
- Change of Assumptions	573
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,995)
Pension Expense/(Income)	9,357
Contributions	(6,820)
Total Activity in FY 2025	(7,788)
Net Pension Liability as of June 30, 2025	\$28,088

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$6,820

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$10,113
2027	4,653
2028	(931)
2029	(1,233)
2030	0
Thereafter	0
Total	\$12,602

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$49,636	\$28,088	\$10,216

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2012000
 Submission Unit Name: PRINCETON PUBLIC LIBRARY

Wages: \$500,551 Proportionate Share: 0.0000702

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$133,022	\$231,970

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$32,431	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,332
Change of Assumptions	4,736	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,518	3,027
Total	\$162,685	\$6,359

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,868
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,461
Total	\$84,329

PERF Net Pension Liability - Unaudited

PRINCETON PUBLIC LIBRARY - 2012000

Net Pension Liability as of June 30, 2024	\$133,022
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,798
- Net Difference Between Projected and Actual Investment	(20,945)
- Change of Assumptions	4,736
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,092
Pension Expense/(Income)	84,329
Contributions	(56,062)
Total Activity in FY 2025	98,948
Net Pension Liability as of June 30, 2025	\$231,970

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$56,062

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$90,569
2027	52,452
2028	23,494
2029	(10,189)
2030	0
Thereafter	0
Total	\$156,326

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$409,938	\$231,970	\$84,373

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2013000

Submission Unit Name: CITY OF TIPTON

Wages: \$785,031

Proportionate Share: 0.0001102

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$142,697	\$364,146

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$50,910	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	5,230
Change of Assumptions	7,434	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	216,351	6,078
Total	\$274,695	\$11,308

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$54,736
Specific Liabilities of Individual Employers	\$860,010
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	78,638
Total	\$993,384

PERF Net Pension Liability - Unaudited

CITY OF TIPTON - 2013000

Net Pension Liability as of June 30, 2024	\$142,697
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,285
- Net Difference Between Projected and Actual Investment	(24,124)
- Change of Assumptions	7,434
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	156,404
Pension Expense/(Income)	993,384
Contributions	(947,934)
Total Activity in FY 2025	221,449
Net Pension Liability as of June 30, 2025	\$364,146

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$947,934

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$143,170
2027	86,706
2028	49,506
2029	(15,995)
2030	0
Thereafter	0
Total	\$263,387

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$643,521	\$364,146	\$132,449

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2014000

Submission Unit Name: NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT

Wages: \$560,039

Proportionate Share: 0.0000786

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$620,772	\$259,727

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,311	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,730
Change of Assumptions	5,302	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	174,903	200,818
Total	\$216,516	\$204,548

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$39,040
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	28,553
Total	\$67,593

PERF Net Pension Liability - Unaudited

NORTHEAST ALLEN COUNTY FIRE PROTECTION DISTRICT - 2014000

Net Pension Liability as of June 30, 2024	\$620,772
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(27,311)
- Net Difference Between Projected and Actual Investment	(85,922)
- Change of Assumptions	5,302
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(260,306)
Pension Expense/(Income)	67,593
Contributions	(60,401)
Total Activity in FY 2025	(361,045)
Net Pension Liability as of June 30, 2025	\$259,727

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$60,401

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$74,580
2027	13,337
2028	(64,539)
2029	(11,410)
2030	0
Thereafter	0
Total	\$11,968

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$458,991	\$259,727	\$94,469

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2015000
 Submission Unit Name: TOWN OF WARREN PARK

Wages: \$41,708 Proportionate Share: 0.0000059

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$25,395	\$19,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	280
Change of Assumptions	398	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	7,132	2,232
Total	\$10,256	\$2,512

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,931
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	3,127
Total	\$6,058

PERF Net Pension Liability - Unaudited

TOWN OF WARREN PARK - 2015000

Net Pension Liability as of June 30, 2024	\$25,395
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	123
- Net Difference Between Projected and Actual Investment	(3,642)
- Change of Assumptions	398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,524)
Pension Expense/(Income)	6,058
Contributions	(4,312)
Total Activity in FY 2025	(5,899)
Net Pension Liability as of June 30, 2025	\$19,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$4,312

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$6,583
2027	2,862
2028	(844)
2029	(857)
2030	0
Thereafter	0
Total	\$7,744

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,453	\$19,496	\$7,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2016000
 Submission Unit Name: ZIONSVILLE COMMUNITY SCHOOLS-BOTH

Wages: \$685,549 Proportionate Share: 0.0000962

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$355,130	\$317,885

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$44,442	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	4,566
Change of Assumptions	6,489	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	121,323	16,470
Total	\$172,254	\$21,036

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$47,782
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	55,885
Total	\$103,667

PERF Net Pension Liability - Unaudited

ZIONSVILLE COMMUNITY SCHOOLS-BOTH - 2016000

Net Pension Liability as of June 30, 2024	\$355,130
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,046
- Net Difference Between Projected and Actual Investment	(51,586)
- Change of Assumptions	6,489
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(27,079)
Pension Expense/(Income)	103,667
Contributions	(76,782)
Total Activity in FY 2025	(37,245)
Net Pension Liability as of June 30, 2025	\$317,885

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$76,782

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$112,218
2027	53,843
2028	(878)
2029	(13,965)
2030	0
Thereafter	0
Total	\$151,218

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$561,767	\$317,885	\$115,622

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2017000

Submission Unit Name: NORTHWEST ALLEN COUNTY FIRE PROTECTION DISTRICT

Wages: \$1,860,880

Proportionate Share: 0.0002611

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$195,100	\$862,783

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$120,622	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,392
Change of Assumptions	17,613	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	555,347	0
Total	\$693,582	\$12,392

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$129,687
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	199,082
Total	\$328,769

PERF Net Pension Liability - Unaudited

NORTHWEST ALLEN COUNTY FIRE PROTECTION DISTRICT - 2017000

Net Pension Liability as of June 30, 2024	\$195,100
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	100,627
- Net Difference Between Projected and Actual Investment	(38,224)
- Change of Assumptions	17,613
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	467,331
Pension Expense/(Income)	328,769
Contributions	(208,433)
Total Activity in FY 2025	667,683
Net Pension Liability as of June 30, 2025	\$862,783

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$208,433

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$351,977
2027	222,435
2028	144,678
2029	(37,900)
2030	0
Thereafter	0
Total	\$681,190

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,524,713	\$862,783	\$313,814

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2018000
 Submission Unit Name: ROACHDALE PUBLIC LIBRARY

Wages: \$41,784 Proportionate Share: 0.0000059

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$19,496

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$2,726	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	280
Change of Assumptions	398	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,648	451
Total	\$16,772	\$731

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$2,931
Specific Liabilities of Individual Employers	\$25,551
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,397
Total	\$32,879

PERF Net Pension Liability - Unaudited

ROACHDALE PUBLIC LIBRARY - 2018000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	2,726
- Net Difference Between Projected and Actual Investment	(280)
- Change of Assumptions	398
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,197
Pension Expense/(Income)	32,879
Contributions	(29,424)
Total Activity in FY 2025	19,496
Net Pension Liability as of June 30, 2025	\$19,496

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$29,424

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$7,853
2027	5,139
2028	3,906
2029	(857)
2030	0
Thereafter	0
Total	\$16,041

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$34,453	\$19,496	\$7,091

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2019000
 Submission Unit Name: TOWN OF FOWLER

Wages: \$493,050 Proportionate Share: 0.0000692

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$228,665

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,969	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,284
Change of Assumptions	4,668	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	160,066	12,548
Total	\$196,703	\$15,832

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,371
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,173
Total	\$83,544

PERF Net Pension Liability - Unaudited

TOWN OF FOWLER - 2019000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	31,969
- Net Difference Between Projected and Actual Investment	(3,284)
- Change of Assumptions	4,668
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	147,518
Pension Expense/(Income)	83,544
Contributions	(35,750)
Total Activity in FY 2025	228,665
Net Pension Liability as of June 30, 2025	\$228,665

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$35,750

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$89,695
2027	57,859
2028	43,361
2029	(10,044)
2030	0
Thereafter	0
Total	\$180,871

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$404,099	\$228,665	\$83,171

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2020000
 Submission Unit Name: WAYNE TOWNSHIP, HAMILTON COUNTY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

WAYNE TOWNSHIP, HAMILTON COUNTY - 2020000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2021000
 Submission Unit Name: JACKSON TOWNSHIP, HAMILTON COUNTY

Wages: \$83,560 Proportionate Share: 0.0000117

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$38,662

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$5,405	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	555
Change of Assumptions	789	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,064	2,092
Total	\$33,258	\$2,647

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$5,811
Specific Liabilities of Individual Employers	\$59,570
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,323
Total	\$73,704

PERF Net Pension Liability - Unaudited

JACKSON TOWNSHIP, HAMILTON COUNTY - 2021000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	5,405
- Net Difference Between Projected and Actual Investment	(555)
- Change of Assumptions	789
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	24,972
Pension Expense/(Income)	73,704
Contributions	(65,653)
Total Activity in FY 2025	38,662
Net Pension Liability as of June 30, 2025	\$38,662

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$65,653

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$15,174
2027	9,792
2028	7,344
2029	(1,699)
2030	0
Thereafter	0
Total	\$30,611

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$68,323	\$38,662	\$14,062

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2022000
 Submission Unit Name: TOWN OF UPLAND

Wages: \$558,381 Proportionate Share: 0.0000784

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$259,066

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$36,219	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,721
Change of Assumptions	5,289	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	181,348	13,324
Total	\$222,856	\$17,045

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$38,941
Specific Liabilities of Individual Employers	\$170,710
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	56,006
Total	\$265,657

PERF Net Pension Liability - Unaudited

TOWN OF UPLAND - 2022000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	36,219
- Net Difference Between Projected and Actual Investment	(3,721)
- Change of Assumptions	5,289
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	168,024
Pension Expense/(Income)	265,657
Contributions	(212,402)
Total Activity in FY 2025	259,066
Net Pension Liability as of June 30, 2025	\$259,066

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$212,402

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$101,917
2027	65,847
2028	49,427
2029	(11,380)
2030	0
Thereafter	0
Total	\$205,811

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$457,823	\$259,066	\$94,228

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2023000
 Submission Unit Name: UNION TOWNSHIP, ST. JOSEPH COUNTY

Wages: \$195,174 Proportionate Share: 0.0000274

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$90,541

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$12,658	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,300
Change of Assumptions	1,848	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	63,379	5,436
Total	\$77,885	\$6,736

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$13,609
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	19,315
Total	\$32,924

PERF Net Pension Liability - Unaudited

UNION TOWNSHIP, ST. JOSEPH COUNTY - 2023000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,658
- Net Difference Between Projected and Actual Investment	(1,300)
- Change of Assumptions	1,848
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	57,943
Pension Expense/(Income)	32,924
Contributions	(13,532)
Total Activity in FY 2025	90,541
Net Pension Liability as of June 30, 2025	\$90,541

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,532

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$35,360
2027	22,754
2028	17,012
2029	(3,977)
2030	0
Thereafter	0
Total	\$71,149

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$160,004	\$90,541	\$32,932

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2024000
 Submission Unit Name: GARY PUBLIC TRANSPORTATION CORPORATION

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$3,496,134
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$3,496,134

PERF Net Pension Liability - Unaudited

GARY PUBLIC TRANSPORTATION CORPORATION - 2024000

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	0
Pension Expense/(Income)	3,496,134
Contributions	(3,496,134)
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):

\$3,496,134

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2025000
 Submission Unit Name: BROOSTON PRAIRE TOWNSHIP PUBLIC LIBRARY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

BROOSTON PRAIRE TOWNSHIP PUBLIC LIBRARY - 2025000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2026000
 Submission Unit Name: WEA TOWNSHIP, TIPPECANOE COUNTY

Wages: \$63,194 Proportionate Share: 0.0000089

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$29,409

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$4,112	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	422
Change of Assumptions	600	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	20,587	2,187
Total	\$25,299	\$2,609

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$4,421
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	6,132
Total	\$10,553

PERF Net Pension Liability - Unaudited

WEA TOWNSHIP, TIPPECANOE COUNTY - 2026000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,112
- Net Difference Between Projected and Actual Investment	(422)
- Change of Assumptions	600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,400
Pension Expense/(Income)	10,553
Contributions	(3,834)
Total Activity in FY 2025	29,409
Net Pension Liability as of June 30, 2025	\$29,409

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$3,834

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$11,345
2027	7,250
2028	5,387
2029	(1,292)
2030	0
Thereafter	0
Total	\$22,690

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$51,972	\$29,409	\$10,697

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 2027000

Submission Unit Name: WARRICK COUNTY SOIL AND WATER CONSERVATION DISTRICT

Wages: \$7,729

Proportionate Share: 0.0000011

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$3,635

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$508	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	52
Change of Assumptions	74	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,544	288
Total	\$3,126	\$340

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$546
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	753
Total	\$1,299

PERF Net Pension Liability - Unaudited

WARRICK COUNTY SOIL AND WATER CONSERVATION DISTRICT - 2027000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	508
- Net Difference Between Projected and Actual Investment	(52)
- Change of Assumptions	74
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	2,256
Pension Expense/(Income)	1,299
Contributions	(450)
Total Activity in FY 2025	3,635
Net Pension Liability as of June 30, 2025	\$3,635

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$450

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,396
2027	890
2028	660
2029	(160)
2030	0
Thereafter	0
Total	\$2,786

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,424	\$3,635	\$1,322

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8003000

Submission Unit Name: INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS

Wages: \$959,022

Proportionate Share: 0.0001346

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$503,873	\$444,774

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$62,182	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	6,388
Change of Assumptions	9,080	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	34,595	0
Total	\$105,857	\$6,388

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$66,855
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	11,384
Total	\$78,239

PERF Net Pension Liability - Unaudited

INDIANA WHITE RIVER STATE PARK DEVELOPMENT COMMISS - 8003000

Net Pension Liability as of June 30, 2024	\$503,873
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	10,541
- Net Difference Between Projected and Actual Investment	(73,103)
- Change of Assumptions	9,080
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	18,815
Pension Expense/(Income)	78,239
Contributions	(102,671)
Total Activity in FY 2025	(59,099)
Net Pension Liability as of June 30, 2025	\$444,774

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$102,671

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$94,705
2027	28,057
2028	(3,755)
2029	(19,538)
2030	0
Thereafter	0
Total	\$99,469

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$786,007	\$444,774	\$161,775

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8004000

Submission Unit Name: INDIANA HOUSING AND COMMUNITY DEV AUTHORITY

Wages: \$11,058,964

Proportionate Share:

0.0015518

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,154,595	\$5,127,790

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$716,893	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	73,648
Change of Assumptions	104,682	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	282,318	516,054
Total	\$1,103,893	\$589,702

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$770,772
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	283,787
Total	\$1,054,559

PERF Net Pension Liability - Unaudited

INDIANA HOUSING AND COMMUNITY DEV AUTHORITY - 8004000

Net Pension Liability as of June 30, 2024	\$7,154,595
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(16,366)
- Net Difference Between Projected and Actual Investment	(1,020,941)
- Change of Assumptions	104,682
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(910,139)
Pension Expense/(Income)	1,054,559
Contributions	(1,238,600)
Total Activity in FY 2025	(2,026,805)
Net Pension Liability as of June 30, 2025	\$5,127,790

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$1,238,600

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$949,615
2027	76,723
2028	(286,894)
2029	(225,253)
2030	0
Thereafter	0
Total	\$514,191

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,061,851	\$5,127,790	\$1,865,097

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8005000
 Submission Unit Name: INDIANA BOARD FOR DEPOSITORIES

Wages: \$0 Proportionate Share: -

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$185,828	\$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	1,839	110,679
Total	\$1,839	\$110,679

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	(36,149)
Total	(\$36,149)

PERF Net Pension Liability - Unaudited

INDIANA BOARD FOR DEPOSITORIES - 8005000

Net Pension Liability as of June 30, 2024	\$185,828
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,045)
- Net Difference Between Projected and Actual Investment	(24,604)
- Change of Assumptions	0
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(106,030)
Pension Expense/(Income)	(36,149)
Contributions	0
Total Activity in FY 2025	(185,828)
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	(38,424)
2027	(34,872)
2028	(35,544)
2029	0
2030	0
Thereafter	0
Total	(108,840)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8006000
 Submission Unit Name: INDIANA BOND BANK

Wages: \$491,925 Proportionate Share: 0.0000690

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$281,363	\$228,005

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$31,876	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	3,275
Change of Assumptions	4,655	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,202	3,650
Total	\$41,733	\$6,925

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$34,272
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	4,155
Total	\$38,427

PERF Net Pension Liability - Unaudited

INDIANA BOND BANK - 8006000

Net Pension Liability as of June 30, 2024	\$281,363
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	3,040
- Net Difference Between Projected and Actual Investment	(40,528)
- Change of Assumptions	4,655
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(3,857)
Pension Expense/(Income)	38,427
Contributions	(55,095)
Total Activity in FY 2025	(53,358)
Net Pension Liability as of June 30, 2025	\$228,005

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$55,095

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$42,071
2027	8,474
2028	(5,721)
2029	(10,016)
2030	0
Thereafter	0
Total	\$34,808

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$402,931	\$228,005	\$82,931

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8008000

Submission Unit Name: IVY TECH COMMUNITY COLLEGE OF INDIANA

Wages: \$6,020,098

Proportionate Share:

0.0008447

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,996,318	\$2,791,239

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$390,230	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	40,089
Change of Assumptions	56,982	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	3,993	850,848
Total	\$451,205	\$890,937

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$419,558
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(710,266)
Total	(\$290,708)

PERF Net Pension Liability - Unaudited

IVY TECH COMMUNITY COLLEGE OF INDIANA - 8008000

Net Pension Liability as of June 30, 2024	\$3,996,318
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(19,344)
- Net Difference Between Projected and Actual Investment	(569,215)
- Change of Assumptions	56,982
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	251,018
Pension Expense/(Income)	(290,708)
Contributions	(633,812)
Total Activity in FY 2025	(1,205,079)
Net Pension Liability as of June 30, 2025	\$2,791,239

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$633,812

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$28,388
2027	(159,763)
2028	(185,743)
2029	(122,614)
2030	0
Thereafter	0
Total	(\$439,732)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,932,688	\$2,791,239	\$1,015,239

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8009000
 Submission Unit Name: INDIANA UNIVERSITY

Wages: \$121,486,591 Proportionate Share: 0.0170467

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$70,523,289	\$56,329,359

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,875,150	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	809,031
Change of Assumptions	1,149,940	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	10,227,249
Total	\$9,025,090	\$11,036,280

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,467,014
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	(6,186,715)
Total	\$2,280,299

PERF Net Pension Liability - Unaudited

INDIANA UNIVERSITY - 8009000

Net Pension Liability as of June 30, 2024	\$70,523,289
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	647,372
- Net Difference Between Projected and Actual Investment	(10,146,556)
- Change of Assumptions	1,149,940
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,965,953)
Pension Expense/(Income)	2,280,299
Contributions	(6,159,032)
Total Activity in FY 2025	(14,193,930)
Net Pension Liability as of June 30, 2025	\$56,329,359

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$6,159,032

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$5,134,533
2027	(1,201,684)
2028	(3,469,609)
2029	(2,474,430)
2030	0
Thereafter	0
Total	(\$2,011,190)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$99,545,471	\$56,329,359	\$20,488,306

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8010000
 Submission Unit Name: PURDUE UNIVERSITY

Wages: \$103,061,953 Proportionate Share: 0.0144614

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$59,913,334	\$47,786,457

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$6,680,806	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	686,333
Change of Assumptions	975,540	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	8,190,649
Total	\$7,656,346	\$8,876,982

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$7,182,908
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(5,006,291)
Total	\$2,176,617

PERF Net Pension Liability - Unaudited

PURDUE UNIVERSITY - 8010000

Net Pension Liability as of June 30, 2024	\$59,913,334
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	540,419
- Net Difference Between Projected and Actual Investment	(8,619,063)
- Change of Assumptions	975,540
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(1,506,915)
Pension Expense/(Income)	2,176,617
Contributions	(5,693,475)
Total Activity in FY 2025	(12,126,877)
Net Pension Liability as of June 30, 2025	\$47,786,457

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$5,693,475

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$4,574,510
2027	(853,335)
2028	(2,842,652)
2029	(2,099,159)
2030	0
Thereafter	0
Total	(\$1,220,636)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$84,448,419	\$47,786,457	\$17,381,052

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8011000
 Submission Unit Name: INDIANA STATE UNIVERSITY

Wages: \$15,065,131 Proportionate Share: 0.0021139

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$8,827,857	\$6,985,201

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$976,569	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	100,325
Change of Assumptions	142,600	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	8,463	629,143
Total	\$1,127,632	\$729,468

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$1,049,964
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(556,469)
Total	\$493,495

PERF Net Pension Liability - Unaudited

INDIANA STATE UNIVERSITY - 8011000

Net Pension Liability as of June 30, 2024	\$8,827,857
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	71,821
- Net Difference Between Projected and Actual Investment	(1,269,163)
- Change of Assumptions	142,600
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	307,139
Pension Expense/(Income)	493,495
Contributions	(1,588,548)
Total Activity in FY 2025	(1,842,656)
Net Pension Liability as of June 30, 2025	\$6,985,201

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$1,588,548

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$881,027
2027	63,823
2028	(239,841)
2029	(306,845)
2030	0
Thereafter	0
Total	\$398,164

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$12,344,276	\$6,985,201	\$2,540,681

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8012000
 Submission Unit Name: UNIVERSITY OF SOUTHERN INDIANA

Wages: \$8,997,449 Proportionate Share: 0.0012625

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$5,258,823	\$4,171,823

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$583,243	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	59,918
Change of Assumptions	85,166	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0	939,686
Total	\$668,409	\$999,604

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$627,078
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(607,112)
Total	\$19,966

PERF Net Pension Liability - Unaudited

UNIVERSITY OF SOUTHERN INDIANA - 8012000

Net Pension Liability as of June 30, 2024	\$5,258,823
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	44,278
- Net Difference Between Projected and Actual Investment	(756,204)
- Change of Assumptions	85,166
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(116,543)
Pension Expense/(Income)	19,966
Contributions	(363,663)
Total Activity in FY 2025	(1,087,000)
Net Pension Liability as of June 30, 2025	\$4,171,823

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$363,663

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$284,032
2027	(145,041)
2028	(286,926)
2029	(183,260)
2030	0
Thereafter	0
Total	(\$331,195)

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$7,372,463	\$4,171,823	\$1,517,390

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8013000
 Submission Unit Name: BALL STATE UNIVERSITY

Wages: \$46,983,469 Proportionate Share: 0.0065926

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$28,058,476	\$21,784,682

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$3,045,617	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	312,883
Change of Assumptions	444,725	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	225,651	1,507,386
Total	\$3,715,993	\$1,820,269

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$3,274,513
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	(1,044,088)
Total	\$2,230,425

PERF Net Pension Liability - Unaudited

BALL STATE UNIVERSITY - 8013000

Net Pension Liability as of June 30, 2024	\$28,058,476
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	169,965
- Net Difference Between Projected and Actual Investment	(4,027,921)
- Change of Assumptions	444,725
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	91,176
Pension Expense/(Income)	2,230,425
Contributions	(5,182,164)
Total Activity in FY 2025	(6,273,794)
Net Pension Liability as of June 30, 2025	\$21,784,682

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$5,182,164

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$3,198,862
2027	445,638
2028	(791,820)
2029	(956,956)
2030	0
Thereafter	0
Total	\$1,895,724

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$38,497,977	\$21,784,682	\$7,923,598

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8015000

Submission Unit Name: INDIANA FINANCE AUTHORITY

Wages: \$5,147,260

Proportionate Share: 0.0007223

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,683,830	\$2,386,778

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$333,685	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	34,280
Change of Assumptions	48,725	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	236,980	15,664
Total	\$619,390	\$49,944

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$358,763
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	103,508
Total	\$462,271

PERF Net Pension Liability - Unaudited

INDIANA FINANCE AUTHORITY - 8015000

Net Pension Liability as of June 30, 2024	\$2,683,830
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	58,625
- Net Difference Between Projected and Actual Investment	(389,628)
- Change of Assumptions	48,725
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	96,509
Pension Expense/(Income)	462,271
Contributions	(573,554)
Total Activity in FY 2025	(297,052)
Net Pension Liability as of June 30, 2025	\$2,386,778

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$573,554

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$509,369
2027	175,572
2028	(10,650)
2029	(104,845)
2030	0
Thereafter	0
Total	\$569,446

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,217,925	\$2,386,778	\$868,127

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8019000
 Submission Unit Name: INDIANA STADIUM AND CONV BLDG AUTHORITY

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

INDIANA STADIUM AND CONV BLDG AUTHORITY - 8019000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8021000

Submission Unit Name: NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY

Wages: \$254,692

Proportionate Share:

0.0000357

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$180,185	\$117,968

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$16,493	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,694
Change of Assumptions	2,408	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	9,764	23,315
Total	\$28,665	\$25,009

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$17,732
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(4,964)
Total	\$12,768

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA LAW ENFORCEMENT ACADEMY - 8021000

Net Pension Liability as of June 30, 2024	\$180,185
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	(1,974)
- Net Difference Between Projected and Actual Investment	(25,551)
- Change of Assumptions	2,408
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(21,342)
Pension Expense/(Income)	12,768
Contributions	(28,526)
Total Activity in FY 2025	(62,217)
Net Pension Liability as of June 30, 2025	\$117,968

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$28,526

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,978
2027	1,435
2028	(9,576)
2029	(5,181)
2030	0
Thereafter	0
Total	\$3,656

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$208,473	\$117,968	\$42,908

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8022000
 Submission Unit Name: PUBLIC EMPLOYEES RETIREMENT FUND

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	0	0
Total	\$0	\$0

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$0
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	0
Total	\$0

PERF Net Pension Liability - Unaudited

PUBLIC EMPLOYEES RETIREMENT FUND - 8022000

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	0
Pension Expense/(Income)	0
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	\$0
2027	0
2028	0
2029	0
2030	0
Thereafter	0
Total	\$0

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$0	\$0	\$0

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8023000
 Submission Unit Name: STATEWIDE 911 BOARD

Wages: \$309,316 Proportionate Share: 0.0000434

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$181,394	\$143,412

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$20,050	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,060
Change of Assumptions	2,928	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	224	20,092
Total	\$23,202	\$22,152

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$21,557
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(6,634)
Total	\$14,923

PERF Net Pension Liability - Unaudited

STATEWIDE 911 BOARD - 8023000

Net Pension Liability as of June 30, 2024	\$181,394
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	1,459
- Net Difference Between Projected and Actual Investment	(26,077)
- Change of Assumptions	2,928
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(11,412)
Pension Expense/(Income)	14,923
Contributions	(19,803)
Total Activity in FY 2025	(37,982)
Net Pension Liability as of June 30, 2025	\$143,412

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$19,803

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$16,684
2027	(1,181)
2028	(8,154)
2029	(6,299)
2030	0
Thereafter	0
Total	\$1,050

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$253,438	\$143,412	\$52,162

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8024000

Submission Unit Name: NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY

Wages: \$450,209

Proportionate Share: 0.0000632

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$204,371	\$208,839

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$29,197	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	2,999
Change of Assumptions	4,263	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	31,823	6,064
Total	\$65,283	\$9,063

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$31,391
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(8,690)
Total	\$22,701

PERF Net Pension Liability - Unaudited

NORTHWEST INDIANA REGIONAL DEVELOPMENT AUTHORITY - 8024000

Net Pension Liability as of June 30, 2024	\$204,371
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	8,251
- Net Difference Between Projected and Actual Investment	(30,058)
- Change of Assumptions	4,263
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	49,734
Pension Expense/(Income)	22,701
Contributions	(50,423)
Total Activity in FY 2025	4,468
Net Pension Liability as of June 30, 2025	\$208,839

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$50,423

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$42,438
2027	18,003
2028	4,953
2029	(9,174)
2030	0
Thereafter	0
Total	\$56,220

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$369,061	\$208,839	\$75,960

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8025000
 Submission Unit Name: HOOSIER LOTTERY

Wages: \$3,605,318 Proportionate Share: 0.0005059

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$2,117,879	\$1,671,703

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$233,713	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	24,010
Change of Assumptions	34,127	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	27,490	45,406
Total	\$295,330	\$69,416

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$251,278
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	5,037
Total	\$256,315

PERF Net Pension Liability - Unaudited

HOOSIER LOTTERY - 8025000

Net Pension Liability as of June 30, 2024	\$2,117,879
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	16,656
- Net Difference Between Projected and Actual Investment	(304,424)
- Change of Assumptions	34,127
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(53,220)
Pension Expense/(Income)	256,315
Contributions	(395,630)
Total Activity in FY 2025	(446,176)
Net Pension Liability as of June 30, 2025	\$1,671,703

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$395,630

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$295,321
2027	58,555
2028	(54,527)
2029	(73,435)
2030	0
Thereafter	0
Total	\$225,914

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$2,954,241	\$1,671,703	\$608,038

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8026000

Submission Unit Name: INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION

Wages: \$7,791,066

Proportionate Share: 0.0010932

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$4,488,099	\$3,612,386

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$505,031	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	51,883
Change of Assumptions	73,745	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	130,436	63,477
Total	\$709,212	\$115,360

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$542,987
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	107,892
Total	\$650,879

PERF Net Pension Liability - Unaudited

INDIANA STATE MUSEUM & HISTORIC SITES CORPORATION - 8026000

Net Pension Liability as of June 30, 2024	\$4,488,099
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	45,056
- Net Difference Between Projected and Actual Investment	(646,123)
- Change of Assumptions	73,745
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(183,883)
Pension Expense/(Income)	650,879
Contributions	(815,387)
Total Activity in FY 2025	(875,713)
Net Pension Liability as of June 30, 2025	\$3,612,386

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$815,387

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$712,952
2027	150,381
2028	(110,796)
2029	(158,685)
2030	0
Thereafter	0
Total	\$593,852

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$6,383,823	\$3,612,386	\$1,313,909

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8027000

Submission Unit Name: INDIANA ECONOMIC DEVELOPMENT AUTHORITY

Wages: \$12,096,302

Proportionate Share:

0.0016973

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$7,354,129	\$5,608,582

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$784,110	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	80,553
Change of Assumptions	114,497	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	390,815	404,649
Total	\$1,289,422	\$485,202

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$843,041
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	257,700
Total	\$1,100,741

PERF Net Pension Liability - Unaudited

INDIANA ECONOMIC DEVELOPMENT AUTHORITY - 8027000

Net Pension Liability as of June 30, 2024	\$7,354,129
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	30,401
- Net Difference Between Projected and Actual Investment	(1,054,265)
- Change of Assumptions	114,497
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(739,442)
Pension Expense/(Income)	1,100,741
Contributions	(1,197,479)
Total Activity in FY 2025	(1,745,547)
Net Pension Liability as of June 30, 2025	\$5,608,582

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$1,197,479

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$1,132,316
2027	181,238
2028	(262,961)
2029	(246,373)
2030	0
Thereafter	0
Total	\$804,220

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$9,911,509	\$5,608,582	\$2,039,973

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8028000
 Submission Unit Name: INDIANA STATE PARKS INN AUTHORITY

Wages: \$5,028,150 Proportionate Share: 0.0007055

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$3,001,471	\$2,331,264

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$325,923	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	33,483
Change of Assumptions	47,592	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	340,034	160,347
Total	\$713,549	\$193,830

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$350,418
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	457,482
Total	\$807,900

PERF Net Pension Liability - Unaudited

INDIANA STATE PARKS INN AUTHORITY - 8028000

Net Pension Liability as of June 30, 2024	\$3,001,471
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	18,309
- Net Difference Between Projected and Actual Investment	(430,888)
- Change of Assumptions	47,592
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(606,583)
Pension Expense/(Income)	807,900
Contributions	(506,537)
Total Activity in FY 2025	(670,207)
Net Pension Liability as of June 30, 2025	\$2,331,264

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$506,537

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$687,513
2027	31,130
2028	(96,516)
2029	(102,408)
2030	0
Thereafter	0
Total	\$519,719

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$4,119,820	\$2,331,264	\$847,935

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8029000

Submission Unit Name: INDIANA DESTINATION DEVELOPMENT CORPORATION

Wages: \$1,410,945

Proportionate Share: 0.0001980

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$853,359	\$654,274

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$91,471	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	9,397
Change of Assumptions	13,357	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	239,621	53,458
Total	\$344,449	\$62,855

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$98,346
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	120,152
Total	\$218,498

PERF Net Pension Liability - Unaudited

INDIANA DESTINATION DEVELOPMENT CORPORATION - 8029000

Net Pension Liability as of June 30, 2024	\$853,359
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	4,012
- Net Difference Between Projected and Actual Investment	(122,385)
- Change of Assumptions	13,357
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(179,993)
Pension Expense/(Income)	218,498
Contributions	(132,574)
Total Activity in FY 2025	(199,085)
Net Pension Liability as of June 30, 2025	\$654,274

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$132,574

Amortization of Net Deferred Outflows/(Inflows) of Resources - Debit/(Credit)	
2026	\$236,099
2027	105,822
2028	(31,586)
2029	(28,741)
2030	0
Thereafter	0
Total	\$281,594

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,156,236	\$654,274	\$237,975

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8030000

Submission Unit Name: ACHIEVING A BETTER LIFE EXPERIENCE (ABLE) AUTHORITY

Wages: \$120,699

Proportionate Share: 0.0000169

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$55,845

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$7,807	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	802
Change of Assumptions	1,140	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,242	0
Total	\$48,189	\$802

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$8,394
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	13,082
Total	\$21,476

PERF Net Pension Liability - Unaudited

ACHIEVING A BETTER LIFE EXPERIENCE (ABLE) AUTHORITY - 8030000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	7,807
- Net Difference Between Projected and Actual Investment	(802)
- Change of Assumptions	1,140
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	39,242
Pension Expense/(Income)	21,476
Contributions	(13,018)
Total Activity in FY 2025	55,845
Net Pension Liability as of June 30, 2025	\$55,845

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$13,018

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$22,977
2027	15,202
2028	11,661
2029	(2,453)
2030	0
Thereafter	0
Total	\$47,387

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$98,689	\$55,845	\$20,312

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 8031000
 Submission Unit Name: INDIANA EDUCATION SAVINGS AUTHORITY

Wages: \$210,436 Proportionate Share: 0.0000295

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$0	\$97,480

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$13,628	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	1,400
Change of Assumptions	1,990	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,479	0
Total	\$84,097	\$1,400

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$14,653
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	22,826
Total	\$37,479

PERF Net Pension Liability - Unaudited

INDIANA EDUCATION SAVINGS AUTHORITY - 8031000

Net Pension Liability as of June 30, 2024	\$0
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	13,628
- Net Difference Between Projected and Actual Investment	(1,400)
- Change of Assumptions	1,990
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	68,479
Pension Expense/(Income)	37,479
Contributions	(22,696)
Total Activity in FY 2025	97,480
Net Pension Liability as of June 30, 2025	\$97,480

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals): \$22,696

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$40,101
2027	26,529
2028	20,350
2029	(4,283)
2030	0
Thereafter	0
Total	\$82,697

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$172,267	\$97,480	\$35,456

PERF - Unaudited

Schedule of Employer Allocation and Pension Amounts

Measurement Date of June 30, 2025

Submission Unit #: 9100000
 Submission Unit Name: STATE OF INDIANA

Wages: \$1,929,056,847 Proportionate Share: 0.2706811

	June 30, 2024	June 30, 2025
Net Pension Liability/(Asset)	\$1,097,478,342	\$894,442,509

	Deferred Outflow of Resources - Debit	Deferred Inflow of Resources - Credit
Differences Between Expected and Actual Experience	\$125,047,904	\$0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	12,846,441
Change of Assumptions	18,259,667	0
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	12,278,138	4,107,516
Total	\$155,585,709	\$16,953,957

Pension Expense/(Income)	
Proportionate Share of Plan Pension Expense	\$134,446,005
Specific Liabilities of Individual Employers	\$0
Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	4,922,636
Total	\$139,368,641

PERF Net Pension Liability - Unaudited

STATE OF INDIANA - 9100000

Net Pension Liability as of June 30, 2024	\$1,097,478,342
Activity in FY 2025	
Deferred Outflow/Inflow of Resources:	
- Differences Between Expected and Actual Experience	12,569,746
- Net Difference Between Projected and Actual Investment	(158,156,310)
- Change of Assumptions	18,259,667
- Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	(10,399,492)
Pension Expense/(Income)	139,368,641
Contributions	(204,678,085)
Total Activity in FY 2025	(203,035,833)
Net Pension Liability as of June 30, 2025	\$894,442,509

Supplemental Information

Contributions Shown by INPRS (reflects impact of any accruals):

\$204,678,085

Amortization of Net Deferred Outflows/(Inflows)	
of Resources - Debit/(Credit)	
2026	\$164,980,730
2027	37,040,587
2028	(24,098,584)
2029	(39,290,981)
2030	0
Thereafter	0
Total	\$138,631,752

Discount Rate Sensitivity - Liability/(Asset)		
1% Decrease (5.25%)	Current (6.25%)	1% Increase (7.25%)
\$1,580,662,392	\$894,442,509	\$325,329,654