



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

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MEMORANDUM

TO: State News Media

FROM: Kentucky Retirement Systems

DATE: January 26, 2021

SUBJECT: Notice of Meetings

The Kentucky Retirement Systems Board of Trustees Audit Committee quarterly meeting on Thursday, February 4, 2021 at 10:00 a.m. (Eastern) has been **cancelled and recalled** as a special called meeting due to SB 150, signed into law by the Governor on March 30, 2020, and Executive Order 2020-215 declaring a State of Emergency effective March 6, 2020 due to COVID-19.

The Kentucky Retirement Systems Board of Trustees Audit Committee will hold a special called meeting on Thursday, February 4, 2021 at 10:00 a.m. (Eastern) via live video teleconference for the purpose of conducting business set forth on the attached agenda.

If you would like to submit a public comment to be read during the meeting, please email your comment, full name and affiliation to Alane Foley at alane.foley@kyret.ky.gov no later than 8:30 a.m. on Thursday, February 4, 2021. Comments received cannot exceed 3 (three) minutes.

KRS will livestream the meeting on our Facebook page. Watch the meeting by going to the KRS Facebook page on the date and time of the meeting.

cc: Board of Trustees
Media List

**Kentucky Retirement Systems
Audit Committee of the Board of Trustees
February 4, 2021 at 10:00 a.m. EST
Live Video Conference/Facebook Live**

AGENDA

1. **Call to Order** John Chilton
2. **Roll Call** Alane Foley
3. **Public Comment** John Chilton
4. **Approval of December 2, 2020 Audit Committee Minutes*** John Chilton
5. **Audit Committee Approval Requests**
 - a. **Draft GASB 68 and GASB 75 Proportionate Share Audits*** Dean, Dorton, Allen, Ford
 - b. **Hazardous Duty Position Requests*** D’Juan Surratt
 - c. **Application for Trustee Elections*** Kristen Coffey
6. **KRS Division Reports**
 - a. Information Disclosure Incidents, 4th Quarter Calendar Year 2020 Carrie Bass
 - b. Quarterly Financial Statements as of 12/31/2020, including Contribution Report, Administrative Expenses, Outstanding Invoices, and Employer Penalty Waivers Rebecca Adkins
 - c. End of Year Audit Requirements for fiscal year end June 30, 2020 Connie Davis
 - d. APA Approval Request for External Audit Connie Davis
7. **Internal Audit Division Reports**
 - a. Internal Audit Budget, 3rd Quarter Fiscal Year 2021 Kristen Coffey
 - b. Status of Anonymous Tips Kristen Coffey
 - c. Update on CERS Retirement System Board Election 2021 and KERS Retirement Systems Board Election 2022 Kristen Coffey
 - d. Status of Current Internal Audit Projects Kristen Coffey
 - e. Review of Issued Reports Jared Crawford
8. **Professional Articles**
 - a. Institute of Internal Auditors – Six Myths of Business Ethics Kristen Coffey
 - b. Institute of Internal Auditors – Psychology and Fraud Kristen Coffey
9. **Adjourn** John Chilton

***Audit Committee Action Required**

**MINUTES OF MEETING
KENTUCKY RETIREMENT SYSTEMS
BOARD OF TRUSTEES SPECIAL CALLED AUDIT COMMITTEE
DECEMBER 2, 2020, 10:00 A.M., E.T.
VIA LIVE VIDEO TELECONFERENCE DUE TO SB 150,
SIGNED INTO LAW BY THE GOVERNOR ON MARCH 30, 2020,
AND EXECUTIVE ORDER 2020-215 DECLARING A STATE OF
EMERGENCY EFFECTIVE MARCH 6, 2020 DUE TO COVID-19**

At the December 2, 2020 special called meeting of the Audit Committee of the Board of Trustees, the following Committee members were present: John Chilton (Chair), Joe Brothers, Campbell Connell, JT Fulkerson, Betty Pendergrass, and David Rich. Staff members present were Erin Surratt, Jared Crawford, Kristen Coffey, Ann Case, Connie Davis, Elizabeth Smith, Alane Foley, Rebecca Adkins, David Eager and Kathy Rupinen. Danny White and Janie Shaw were present from GRS as well as Geoff Bridges and Dan Reusz from The Segal Group.

Mr. Chilton called the meeting to order.

Ms. Alane Foley called roll.

Being no Public Comment, Mr. Chilton introduced the agenda item *Approval of Committee Minutes – November 5, 2020*. Ms. Pendergrass made a motion and was seconded by Mr. Rich to approve the minutes of the November 5, 2020 meeting. The motion passed unanimously.

Mr. Chilton introduced agenda item *Results of Independent Actuarial Audit of the June 30, 2019 Actuarial Valuations and the 2014-2018 Experience Study*. Mr. Eager advised that an experience study is required every five years to ensure the actuaries are using the correct processes. Ms. Rebecca Adkins introduced Geoff Bridges and Dan Reusz from The Segal Group. Mr. Bridges provided details on the process of conducting an actuarial audit. Mr. Reusz then provided the clean audit results to the committee, along with some suggestions for GRS regarding their reporting. Mr. Danny White from GRS stated that they were pleased with the audit report and discussed Risk

Assessments and Stress Test Analysis. GRS will follow up with KRS staff to discuss the suggestions made by Segal.

Mr. Brothers made a motion and was seconded by Ms. Pendergrass to approve the audit report as presented. The motion passed unanimously.

Ms. Pendergrass wanted to highlight Section III. Analysis of Actuarial Assumptions Employed. Specifically the second paragraph on page 29 of the meeting material that states, “The data presented in the Experience Study Report relies on capital market assumptions covering 7 to 10 year expectations for most of the investment consultants considered. These relatively short-term expectations were used to model distributions of 20-year geometric nominal returns. Applying the 7 to 10 year assumptions to a 20-year period typically would understate the expected geometric returns (assuming an environment where longer time horizons have higher expected returns).”

There being no further business a motion was made by Mr Connell and seconded by Ms. Pendergrass to adjourn the meeting. The next meeting of the Audit Committee is scheduled for 10:00 a.m. on February 4, 2021. Copies of all documents presented are incorporated as part of the minutes of the Audit Committee meeting as of December 2, 2020.

CERTIFICATION

I do certify that I was present at this meeting and I have recorded above the action of the Committee on the various items considered by it at this meeting. Further, I certify that all requirements of KRS 61.805-61.850 were met in connection with this meeting.

Recording Secretary

I, John Chilton, as Chair of the Audit Committee of the Board of Trustees of the Kentucky Retirement Systems, do certify that the Minutes of the meeting held on December 2, 2020 were approved by the Audit Committee on February 4, 2021.

Committee Chair

I have reviewed the Minutes of the Audit Committee Meeting on December 2, 2020 for form, content, and legality.

Executive Director
Office of Legal Services



Schedules of Employer Allocations and
Pension Amounts by Employer

for

KENTUCKY RETIREMENT SYSTEMS

For the Fiscal Year Ended June 30, 2020
with Report of Independent Auditors

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Report of Independent Auditors

Audit Committee
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the fiscal year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (collectively, specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2020, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair representation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

**Kentucky Retirement Systems
Report of Independent Auditors
(Continued)**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KRS Pension Funds as of and for the fiscal year ended June 30, 2020, and our report thereon, dated December 3, 2020, expressed an unmodified opinion on those combining financial statements.

Restriction on Use

Our report is intended solely for the information and use of KRS management, Audit Committee, Board of Trustees, KRS Pension Funds employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Lexington, Kentucky
February 18, 2021

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|-----------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 1430 | EASTERN KY UNIV | \$ 3,728,226 | \$ 9,082,585 | 0.637031% |
| 1433 | KET FOUNDATION | 750,155 | 1,826,974 | 0.128140% |
| 1435 | CHILD WATCH ADVOCACY CTR | 94,847 | 230,995 | 0.016201% |
| 1436 | LOTUS | 373,999 | 910,860 | 0.063886% |
| 1437 | SANCTUARY INC | 241,726 | 588,714 | 0.041291% |
| 1438 | O A S I S | 284,109 | 691,937 | 0.048531% |
| 1439 | BARREN RIVER CHILD ADVOCA | 172,803 | 420,854 | 0.029518% |
| 1440 | MOREHEAD STATE UNIVERSITY | 1,681,475 | 4,095,168 | 0.287225% |
| 1445 | MURRAY STATE UNIV | 3,909,884 | 9,522,366 | 0.667876% |
| 1450 | NORTHERN KY UNIVERSITY | 14,131,952 | 34,417,805 | 2.413982% |
| 1451 | SILVERLEALF | 152,365 | 371,079 | 0.026027% |
| 1452 | SPRINGHAVEN INC | 221,345 | 539,078 | 0.037810% |
| 1453 | SAFE HARBOR | 337,402 | 821,730 | 0.057634% |
| 1454 | D.O.V.E.S. | 200,849 | 489,161 | 0.034309% |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | 53,897 | 131,264 | 0.009207% |
| 1457 | KY RIVER CHILD ADVOCACY | 55,749 | 135,774 | 0.009523% |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 294,676 | 717,673 | 0.050336% |
| 1459 | NURSING HOME OMBUDSMAN | 96,576 | 235,207 | 0.016497% |
| 1465 | WESTERN KENTUCKY UNIV | 6,353,983 | 15,474,874 | 1.085370% |
| 1480 | KASAP | 198,150 | 482,587 | 0.033848% |
| 1481 | KDVA | 344,326 | 838,592 | 0.058817% |
| 1483 | PENNYRILE CHILD ADV CTR | 60,385 | 147,064 | 0.010315% |
| 1484 | BUFFALO TR CHILD ADV INC | 51,438 | 125,275 | 0.008787% |
| 1485 | CUMBERLAND V C A CENTER | 118,105 | 287,641 | 0.020174% |
| 1486 | LAKE CUMB CHILD ADV CTR | 58,412 | 142,261 | 0.009978% |
| 1487 | B.R.A.S.S. | 261,825 | 637,663 | 0.044724% |
| 1488 | WOMEN AWARE | 92,449 | 225,156 | 0.015792% |
| 1489 | BETHANY HOUSE ABUSE SHEL | 201,193 | 489,996 | 0.034367% |
| 1490 | HOPE HARBOR INC | 189,359 | 461,177 | 0.032346% |
| 1491 | CHILD ADV CTR OF GRN RVR | 47,852 | 116,543 | 0.008174% |
| 1492 | CSG HEADQUARTERS | 1,552,035 | 3,779,919 | 0.265114% |
| 1994 | KY HIGHER ED STUD LN CORP | 4,687,079 | 11,415,195 | 0.800634% |
| 3022 | LEX FAYETTE CO HLTH DEPT | 2,633,971 | 6,414,932 | 0.449928% |
| 3023 | LAKE CUMBERLAND DISTRICT | 2,224,907 | 5,418,673 | 0.380053% |
| 3024 | WEDCO DIST HEALTH DEPT | 1,155,249 | 2,813,562 | 0.197336% |
| 3025 | NORTHERN KY DIST HLTH DEP | 2,590,093 | 6,308,068 | 0.442433% |
| 3026 | BARREN RVR DIST HLTH DEPT | 1,655,111 | 4,030,957 | 0.282722% |
| 3027 | GREEN RVR DIST HLTH DEPT | 2,486,350 | 6,055,406 | 0.424712% |
| 3028 | LINCOLN TRL DIST HLTH DEP | 1,449,125 | 3,529,286 | 0.247536% |
| 3029 | PURCHASE DIST HLTH DEPT | 722,601 | 1,759,867 | 0.123433% |
| 3030 | MERCER CO HEALTH DEPT | 237,907 | 579,413 | 0.040639% |
| 3031 | CUMBERLAND VLY DIST HEALT | 830,745 | 2,023,247 | 0.141906% |
| 3033 | KY RIVER DIST HEALTH DEPT | 1,072,895 | 2,612,991 | 0.183269% |
| 3034 | BOURBON CO HEALTH CENTER | 228,043 | 555,390 | 0.038954% |
| 3035 | CLARK CO HEALTH DEPT | 591,638 | 1,440,910 | 0.101062% |
| 3036 | GATEWAY DIST HEALTH DEPT | 879,040 | 2,140,866 | 0.150155% |
| 3037 | BOYLE CO HEALTH DEPT | 204,978 | 499,216 | 0.035014% |
| 3038 | PIKE CO HEALTH DEPT | 710,946 | 1,731,479 | 0.121442% |
| 3039 | FLOYD CO HEALTH CENTER | 419,766 | 1,022,322 | 0.071703% |
| 3040 | MARTIN CO HEALTH DEPT | 179,061 | 436,095 | 0.030587% |
| 3042 | BUFFALO TRACE HEALTH DEPT | 281,185 | 684,815 | 0.048031% |
| 3044 | N CENTRAL DIST HLTH DEPT | 571,929 | 1,392,911 | 0.097695% |
| 3045 | PENNYRILE DIST HLTH DEPT | 543,799 | 1,324,400 | 0.092890% |
| 3047 | BREATHITT CO HEALTH DEPT | 496,057 | 1,208,127 | 0.084735% |
| 3048 | GREENUP CO HLTH DEPT | 368,330 | 897,052 | 0.062917% |
| 3049 | WHITLEY CO HEALTH DEPT | 696,213 | 1,695,599 | 0.118925% |
| 3050 | LAUREL CO HEALTH DEPT | 477,457 | 1,162,827 | 0.081558% |

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|---------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 3051 | KNOX CO HEALTH DEPT | 700,509 | 1,706,061 | 0.119659% |
| 3052 | MONROE CO HEALTH DEPT | 131,256 | 319,668 | 0.022421% |
| 3053 | BULLITT CO HEALTH DEPT | 528,741 | 1,287,728 | 0.090318% |
| 3054 | THREE RIVERS DIST HLTH | 654,974 | 1,595,163 | 0.111881% |
| 3055 | ESTILL CO HEALTH DEPT | 147,900 | 360,205 | 0.025264% |
| 3056 | OLDHAM CO HEALTH DEPT | 420,228 | 1,023,449 | 0.071782% |
| 3057 | LEWIS CO HEALTH DEPT | 214,878 | 523,326 | 0.036705% |
| 3058 | FLEMING CO HEALTH DEP | 144,631 | 352,244 | 0.024706% |
| 3059 | JESSAMINE CO HEALTH DEPT | 367,406 | 894,802 | 0.062759% |
| 3060 | POWELL CO HEALTH DEPT | 126,261 | 307,505 | 0.021568% |
| 3061 | ANDERSON CO HEALTH DEPT | 158,924 | 387,052 | 0.027147% |
| 3062 | MADISON CO HEALTH DEP | 1,476,578 | 3,596,147 | 0.252225% |
| 3064 | JOHNSON CO HEALTH DEPT | 510,045 | 1,242,194 | 0.087125% |
| 3065 | MAGOFFIN CO HEALTH DEPT | 184,710 | 449,855 | 0.031552% |
| 3066 | ALLEN CO HEALTH DEPT | 358,564 | 873,269 | 0.061249% |
| 3067 | FRANKLIN CO HEALTH DEPT | 973,554 | 2,371,053 | 0.166300% |
| 3068 | LINCOLN CO HEALTH DEPT | 182,723 | 445,014 | 0.031212% |
| 3069 | WOODFORD CO HEALTH DEPT | 207,807 | 506,105 | 0.035497% |
| 3072 | MUHLENBERG CO HEALTH DEPT | 282,974 | 689,172 | 0.048337% |
| 3073 | MARSHALL CO HEALTH DEPT | 483,485 | 1,177,508 | 0.082588% |
| 3074 | CHRISTIAN CO HEALTH DEPT | 548,825 | 1,336,641 | 0.093749% |
| 3075 | HOPKINS CO HEALTH DEPT | 619,865 | 1,509,656 | 0.105884% |
| 3076 | TODD CO HEALTH DEPT | 131,014 | 319,078 | 0.022379% |
| 3077 | BRACKEN CO HEALTH DEPT | 151,005 | 367,767 | 0.025794% |
| 3078 | MONTGOMERY CO HEALTH DEPT | 606,502 | 1,477,112 | 0.103601% |
| 3079 | GARRARD COUNTY HEALTH DPT | 142,508 | 347,073 | 0.024343% |
| 3080 | BRECKINRIDGE CO HEALTH BD | 200,242 | 487,681 | 0.034205% |
| 3081 | ASHLAND BOYD CO HEALTH DP | 431,789 | 1,051,606 | 0.073757% |
| 3082 | LAWRENCE CO HEALTH DEPT | 286,789 | 698,464 | 0.048989% |
| 3083 | GRAVES CO HEALTH CENTER | 442,670 | 1,078,106 | 0.075616% |
| 3084 | CALLOWAY CO HEALTH DEPT | 236,978 | 577,151 | 0.040480% |
| 3085 | BELL CO HEALTH DEPT | 370,241 | 901,706 | 0.063243% |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 201,232 | 490,091 | 0.034374% |
| 3087 | HARLAN CO HEALTH DEPT | 298,379 | 726,691 | 0.050968% |
| 3088 | CARTER CO HEALTH DEPT | 139,281 | 339,213 | 0.023792% |
| 3801 | KENTUCKY STATE UNIVERSITY | 1,867,468 | 4,548,143 | 0.318996% |
| 5470 | KCTCS | 7,848,972 | 19,115,856 | 1.340740% |
| 7403 | ASST OF COMMONWEALTH ATTY | 445,957 | 1,086,223 | 0.076185% |
| 7407 | KENTUCKY HOUSING CORP | 4,582,428 | 11,160,323 | 0.782758% |
| 7408 | FRANKLIN CO COUNCIL AGING | 55,010 | 133,974 | 0.009397% |
| 7409 | MUN ELEC POW ASSOC OF KY | 55,781 | 135,853 | 0.009528% |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 85,382 | 207,946 | 0.014585% |
| 7416 | KY OFFICE OF BAR ADMISSIO | 76,839 | 187,138 | 0.013125% |
| 7417 | KY ASSOC OF REGIONAL PROG | 48,759 | 118,750 | 0.008329% |
| 7716 | MASTER COMMISSIONER BULLITT COU | 23,790 | 33,493 | 0.002349% |
| 7718 | MASTER COMM BOONE CO | 94,629 | 133,225 | 0.009344% |
| 7720 | MASTER COMM CAMPBELL CO | 76,064 | 107,087 | 0.007511% |
| 7724 | MASTER COMM CHRISTIAN CO | 27,408 | 38,586 | 0.002706% |
| 7725 | MASTER COMM CLARK CO | 15,509 | 21,834 | 0.001531% |
| 7727 | MASTER COMM CLINTON/CUMBE | 29,122 | 41,000 | 0.002876% |
| 7730 | MASTER COMM DAVIESS CO | 77,570 | 109,207 | 0.007660% |
| 7734 | MASTER COMM FAYETTE CO | 153,926 | 216,705 | 0.015199% |
| 7740 | MASTER COMM GARRARD CO | 9,055 | 12,747 | 0.000894% |
| 7741 | MASTER COMM GRANT CO | 38,663 | 54,433 | 0.003818% |
| 7743 | MASTER COMM GRAYSON CO | 15,798 | 22,241 | 0.001560% |
| 7747 | MASTER COMM HARDIN CO | 121,567 | 171,149 | 0.012004% |
| 7750 | MASTER COMMISSIONER HART COUNT | 29,704 | 41,819 | 0.002933% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|-----------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 7752 | HENRY/ TRIMBLE MASTER COM | 41,197 | 58,000 | 0.004068% |
| 7753 | MASTER COMM HOPKINS CO | 67,029 | 94,367 | 0.006619% |
| 7756 | MASTER COMM JEFF CIRCUIT | 294,382 | 414,448 | 0.029068% |
| 7757 | MASTER COMMISSIONER OF JESSAMIN | 48,986 | 68,965 | 0.004837% |
| 7759 | MASTER COMM KENTON CO | 132,502 | 186,543 | 0.013084% |
| 7763 | MASTER COMM LAUREL CO | 44,749 | 63,000 | 0.004419% |
| 7773 | MASTER COMM MCCRACKEN CO | 84,040 | 118,316 | 0.008298% |
| 7776 | MASTER COMM MADISON CO | 71,256 | 100,318 | 0.007036% |
| 7782 | MASTER COMM MEADE CO | 47,077 | 66,278 | 0.004649% |
| 7790 | MASTER COMM NELSON CO | 56,330 | 79,305 | 0.005562% |
| 7793 | MASTER COMM OLDHAM CO | 40,345 | 56,800 | 0.003984% |
| 7794 | MASTER COMM OWEN CO | 28,593 | 40,255 | 0.002823% |
| 7798 | MASTER COMM PIKE CO | 68,285 | 96,136 | 0.006743% |
| 7805 | MASTER COMM SCOTT CO | 66,683 | 93,880 | 0.006585% |
| 7807 | MASTER COMM SIMPSON CO | 29,803 | 41,958 | 0.002943% |
| 7814 | MASTER COMM WARREN CO | 99,407 | 139,951 | 0.009816% |
| 7817 | LOGAN CO MASTER COM | 20,599 | 29,000 | 0.002034% |
| 7820 | MASTER COMM BARREN CO | 20,777 | 29,251 | 0.002052% |
| 7821 | MASTER COMM MUHLENBERG CO | 41,478 | 58,395 | 0.004096% |
| 8202 | NORTHERN KY REG MHMR BD | 55,838 | 135,991 | 0.009538% |
| 8204 | COMMUNICARE INC | 2,136,351 | 5,202,997 | 0.364926% |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 1,826,987 | 4,449,554 | 0.312081% |
| 8208 | CUMBERLAND RIVER MHMR | 4,230,149 | 10,302,360 | 0.722583% |
| 8209 | WESTERN KY REG MHMR ADV | 1,391,900 | 3,389,917 | 0.237761% |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 14,496,344 | 35,305,387 | 2.476235% |
| 8211 | PENNYROYAL REG MHMR BD | 1,346,249 | 3,278,736 | 0.229963% |
| 8213 | GREEN RVR REG MHMR BD | 1,072,108 | 2,611,076 | 0.183135% |
| 8216 | COMPREHEND INC REG MHMR B | 1,805,212 | 4,396,523 | 0.308361% |
| 8220 | LIFESKILLS INC | 4,355,446 | 10,607,517 | 0.743986% |
| 8221 | MOUNTAIN COMP CARE CENTER | 2,077,639 | 5,060,006 | 0.354897% |
| 10005 | LEGS GENERAL ASSEMBLY | 964,045 | 1,388,627 | 0.097395% |
| 10010 | LEGS LEGISLATIVE RES COMM | 14,174,207 | 20,014,782 | 1.403789% |
| 20020 | JUDL JUDICIAL RET SYSTEM | 125,754 | 177,044 | 0.012417% |
| 20025 | JUDL ADM OFF OF THE COURT | 41,705,611 | 58,932,749 | 4.133401% |
| 31030 | UNIFIED PROSECUTORIAL SYS | 36,369,383 | 51,337,328 | 3.600676% |
| 31035 | DEPT OF AGRICULTURE | 6,408,076 | 9,114,226 | 0.639250% |
| 31040 | ATTORNEY GENERALS OFFICE | 5,361,212 | 7,548,225 | 0.529414% |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 4,959,820 | 6,982,711 | 0.489751% |
| 31066 | REGISTRY OF ELECTION | 460,693 | 648,590 | 0.045491% |
| 31070 | GOVERNORS OFFICE | 1,292,551 | 1,819,725 | 0.127631% |
| 31074 | DEPT OF VETERANS AFFAIRS | 20,371,879 | 28,695,185 | 2.012611% |
| 31076 | MILITARY AFFAIRS COMM | 64,988 | 91,494 | 0.006417% |
| 31082 | KY INFRASTRUCTURE | 480,349 | 676,327 | 0.047436% |
| 31085 | LT GOVERNORS OFFICE | 191,375 | 269,428 | 0.018897% |
| 31089 | AGRICULTURAL DEVELOP BD | 507,847 | 714,975 | 0.050147% |
| 31094 | OFF OF HOMELAND SECURITY | 553,270 | 783,139 | 0.054927% |
| 31095 | DEPT MILITARY AFFAIRS | 12,139,671 | 17,092,107 | 1.198799% |
| 31110 | OFF OF SECRETARY TO CABIN | 117,487 | 165,405 | 0.011601% |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 1,371,750 | 1,930,549 | 0.135404% |
| 31120 | SECRETARY OF STATE | 976,899 | 1,375,333 | 0.096463% |
| 31125 | STATE TREASURERS OFFICE | 1,163,534 | 1,638,087 | 0.114891% |
| 31136 | BOARD OF MEDICAL IMAGING & RADIAT | 77,280 | 108,799 | 0.007631% |
| 31137 | KY COMM NETWORK AUTH | 640,078 | 901,137 | 0.063204% |
| 31150 | BOARD OF ACCOUNTANCY | 150,107 | 211,329 | 0.014822% |
| 31165 | BOARD OF BARBERING | 85,400 | 120,232 | 0.008433% |
| 31180 | BOARD OF DENTISTRY | 175,234 | 246,704 | 0.017303% |
| 31185 | BOARD OF ELECTIONS | 319,076 | 449,212 | 0.031507% |

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 31190 | BRD OF EMBALMERS/FUN DIR | 113,093 | 159,218 | 0.011167% |
| 31200 | BOARD OF EXM ARCHITECTS | 100,439 | 141,403 | 0.009918% |
| 31205 | KY LANDSCAPE ARCH REG BD | 17,233 | 24,262 | 0.001702% |
| 31215 | BD EXAMINERS OF SOCIAL WK | 85,386 | 120,211 | 0.008431% |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 367,768 | 517,764 | 0.036315% |
| 31245 | BD OF MEDICAL LICENSURE | 489,893 | 689,699 | 0.048374% |
| 31250 | BOARD OF NURSING | 1,795,414 | 2,524,355 | 0.177052% |
| 31260 | BOARD OF OPTOMETRIC EXM | 28,535 | 40,173 | 0.002818% |
| 31263 | KY RESPIRATORY CARE BD | 64,483 | 90,783 | 0.006367% |
| 31268 | PERSONNEL BOARD | 234,066 | 329,531 | 0.023112% |
| 31270 | KY BOARD OF PHARMACY | 713,833 | 1,004,974 | 0.070486% |
| 31275 | BD OF PHYSICAL THERAPY | 94,885 | 133,584 | 0.009369% |
| 31290 | BD OF PROF ENGINEERS & LA | 358,913 | 505,298 | 0.035440% |
| 31345 | SCHOOL FAC CONSTR COMM | 98,861 | 139,182 | 0.009762% |
| 31354 | EXECUTIVE BRANCH ETH COMM | 274,414 | 386,335 | 0.027097% |
| 31370 | COMMISSION ON HUMAN RIGHT | 610,555 | 862,493 | 0.060493% |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 1,621,500 | 2,286,217 | 0.160350% |
| 31765 | OFFICE OF STATE BUD DIREC | 963,174 | 1,356,011 | 0.095107% |
| 35605 | TRAN OFF OF THE SECRETARY | 2,242,319 | 3,156,863 | 0.221415% |
| 35607 | TRAN OFFICE OF LEGAL SVC | 1,332,009 | 1,875,276 | 0.131527% |
| 35609 | DIVISION OF FACILITY MANA | 1,033,111 | 1,454,471 | 0.102013% |
| 35615 | TRAN DEPT OF AVIATION | 777,140 | 1,094,101 | 0.076738% |
| 35616 | TRAN OFFICE OF PERSONNEL | 1,120,004 | 1,576,804 | 0.110593% |
| 35617 | OFFICE OF INFORMAT TECHNO | 1,430,580 | 2,014,050 | 0.141261% |
| 35618 | OFFICE OF AUDITS | 1,369,380 | 1,927,889 | 0.135218% |
| 35619 | DOT PAYROLL DIVISION | 522,134 | 735,088 | 0.051557% |
| 35625 | TRAN DEPT OF HIGHWAYS | 119,627,065 | 168,621,351 | 11.826682% |
| 35628 | TRAN DEPT OF INTERGOV PRO | 429,986 | 605,358 | 0.042458% |
| 35630 | TRAN DEPT OF VEH REGULATE | 5,009,648 | 7,052,862 | 0.494671% |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 2,980,451 | 4,196,044 | 0.294300% |
| 39075 | KHEAA DIV OF FINANCIAL AF | 555,099 | 781,500 | 0.054812% |
| 39079 | COMMONWEALTH OF TECHNOL | 11,834,612 | 16,663,380 | 1.168729% |
| 39084 | KY RIVER AUTHORITY | 269,744 | 379,760 | 0.026635% |
| 39103 | OFFICE OF PVA'S | 19,873,334 | 27,979,719 | 1.962430% |
| 39130 | DEPT OF REVENUE | 23,793,050 | 33,609,388 | 2.357281% |
| 39750 | OFFICE OF SECRETARY | 3,503,791 | 4,932,833 | 0.345977% |
| 39757 | FIN OFFICE OF INSP GENERAL | 226,077 | 318,283 | 0.022324% |
| 39758 | OFF OF THE CONTROLLER | 2,372,502 | 3,340,140 | 0.234269% |
| 39785 | DEPT FACILITIES SUPP SVCS | 6,592,030 | 9,280,627 | 0.650921% |
| 50235 | KY STATE FAIR BOARD | 6,041,220 | 8,503,882 | 0.596442% |
| 50410 | COMM KY HERITAGE COUNCIL | 644,011 | 906,675 | 0.063592% |
| 50529 | KY ARTS COUNCIL | 344,162 | 484,531 | 0.033984% |
| 50550 | KY HISTORICAL SOCIETY | 1,102,153 | 1,551,673 | 0.108831% |
| 50660 | DEPT OF FISH & WILDLIFE | 9,792,764 | 13,787,722 | 0.967038% |
| 50665 | COMM KY HORSE PARK | 1,637,084 | 2,304,778 | 0.161652% |
| 50670 | DEPT OF PARKS | 15,179,716 | 21,371,381 | 1.498937% |
| 50850 | COMM OFFICE OF SECRETARY | 969,745 | 1,365,262 | 0.095756% |
| 50852 | KY ARTISANS CTR AT BEREA | 332,878 | 468,644 | 0.032870% |
| 50860 | DEPT OF TOURISM | 777,329 | 1,094,368 | 0.076756% |
| 51340 | KY COMM DEAF/HARD OF HEAR | 372,724 | 526,021 | 0.036894% |
| 51407 | KY ENVIRONMENTAL EDUC COU | 56,030 | 78,883 | 0.005533% |
| 51530 | EDUC OFFICE OF SECRETARY | 3,170,209 | 4,463,196 | 0.313038% |
| 51531 | DEPT WORKFORCE INVESTMENT | 12,355,626 | 17,474,571 | 1.225624% |
| 51532 | KY COMM ON PROPRIETARY ED | 59,310 | 83,500 | 0.005857% |
| 51540 | EDUC DEPT OF EDUCATION | 7,573,010 | 10,660,678 | 0.747714% |
| 51545 | KY EDUCATIONAL TV AUTHOR | 4,266,987 | 6,007,352 | 0.421341% |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 1,453,066 | 2,045,708 | 0.143481% |

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|-----------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 53721 | H&FS OFF OF THE SECRETARY | 13,613,240 | 19,173,133 | 1.344757% |
| 53723 | OFFICE INSPECTOR GENERAL | 6,517,244 | 9,170,535 | 0.643199% |
| 53725 | DEPT OF AGING/INDEP LIVIN | 4,872,926 | 6,860,377 | 0.481170% |
| 53727 | DEPT FOR INCOME SUPPORT | 11,282,266 | 15,900,378 | 1.115214% |
| 53728 | DEPT FOR PUBLIC HEALTH | 11,954,074 | 16,847,895 | 1.181671% |
| 53729 | OFF HUMAN RESOURCE MANAGE | 10,910,851 | 15,352,645 | 1.076797% |
| 53730 | SERVE KY | 572,183 | 803,537 | 0.056358% |
| 53736 | H&FS DEPT FOR COMM BASE S | 118,653,618 | 168,015,299 | 11.784188% |
| 53739 | HEALTH DATA AND ANALYTICS | 694,538 | 977,809 | 0.068581% |
| 53746 | DEPT FOR MEDICAID SERVICE | 4,562,996 | 6,428,903 | 0.450908% |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL | 3,886,576 | 5,471,740 | 0.383775% |
| 54500 | J&PS OFF OF SECRETARY | 4,831,611 | 6,894,195 | 0.483542% |
| 54515 | DEPT OF PUBLIC ADVOCACY | 18,774,916 | 26,654,416 | 1.869476% |
| 54520 | J&PS DEPT OF KY STATE POL | 22,274,585 | 31,358,970 | 2.199443% |
| 54523 | J&PS OF JUVENILE JUSTICE | 21,613,928 | 30,481,517 | 2.137900% |
| 54525 | DEPT OF CRIMINAL JUST TRN | 5,096,513 | 7,172,710 | 0.503077% |
| 54527 | J&PS DEPT OF CORRECTIONS | 10,439,735 | 14,844,152 | 1.041133% |
| 55790 | OFFICE OF THE SECRETARY | 3,554,954 | 5,004,862 | 0.351029% |
| 55793 | DEPT PERSONNEL ADMIN | 1,335,612 | 1,880,348 | 0.131883% |
| 55794 | DEPT FOR EMPLOYEE INS | 1,596,016 | 2,246,961 | 0.157596% |
| 56102 | OFFICE OF THE SECRETARY | 2,376,433 | 3,345,674 | 0.234658% |
| 56106 | DEPT OF WRKPLACE STANDARD | 3,474,729 | 5,092,739 | 0.357192% |
| 56107 | DEPT OF WORKERS CLAIMS | 3,999,127 | 5,630,193 | 0.394888% |
| 56113 | KY OSH REVIEW COMMISSION | 167,915 | 236,401 | 0.016581% |
| 56114 | WORKERS COMP FUNDING COMM | 525,617 | 739,993 | 0.051901% |
| 57123 | KY PUBLIC SVC COMMISSION | 2,771,363 | 3,901,679 | 0.273654% |
| 57126 | OFFICE OF THE SECRETARY | 1,652,213 | 2,326,077 | 0.163145% |
| 57128 | DEPT FOR NATURAL RESOURCE | 15,573,885 | 21,925,881 | 1.537828% |
| 57129 | DEPT FOR ENVIRONM PROTECT | 21,736,453 | 30,657,001 | 2.150208% |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 2,732,895 | 3,847,522 | 0.269856% |
| 57140 | KY NATURE PRESERVES | 684,305 | 963,402 | 0.067571% |
| 57141 | OFFICE OF ENERGY POLICY | 217,324 | 305,960 | 0.021459% |
| 58374 | KY HORSE RACING AUTHORITY | 1,523,447 | 2,144,794 | 0.150431% |
| 58671 | KY CLAIMS COMMISSION | 207,324 | 291,882 | 0.020472% |
| 58675 | OFFICE OF THE SECRETARY | 1,990,807 | 2,833,310 | 0.198722% |
| 58676 | DEPT OF INSURANCE | 2,658,536 | 3,742,835 | 0.262513% |
| 58677 | OFF OF OCCUP & PROFESSION | 914,452 | 1,288,732 | 0.090389% |
| 58678 | KY BOXING & WRESTLING AUT | 38,623 | 54,375 | 0.003814% |
| 58680 | DEPT OF ALCOHOL & BEVERA | 602,337 | 848,003 | 0.059477% |
| 58681 | DEPT OF CHARITABLE GAMING | 715,599 | 1,040,878 | 0.073005% |
| 58685 | DEPT OF FINANCIAL INSTITU | 3,640,488 | 5,125,278 | 0.359475% |
| 58690 | DEPT OF HOUSING & BUILD C | 6,149,771 | 8,657,984 | 0.607250% |
| 014A | BRECKINRIDGE CO ATTORNEY | 51,451 | 72,435 | 0.005080% |
| 024A | CHRISTIAN COUNTY ATTORNEY | 16,081 | 22,640 | 0.001588% |
| 031A | EDMONSON COUNTY ATTORNEY | 32,114 | 45,212 | 0.003171% |
| 060A | KNOTT COUNTY ATTORNEY | 76,776 | 108,090 | 0.007581% |
| 071A | LOGAN COUNTY ATTORNEY | 57,509 | 80,965 | 0.005679% |
| W002 | ALLEN COUNTY ATTORNEY | 82,829 | 116,611 | 0.008179% |
| W003 | ANDERSON COUNTY ATTORNEY | 850 | 1,197 | 0.000084% |
| W005 | BARREN COUNTY ATTORNEY | 152,162 | 214,223 | 0.015025% |
| W007 | BELL COUNTY ATTORNEY | 125,300 | 176,405 | 0.012373% |
| W008 | BOONE COUNTY ATTORNEY | 438,765 | 617,717 | 0.043325% |
| W011 | BOYLE COUNTY ATTORNEY | 12,204 | 17,181 | 0.001205% |
| W015 | BULLITT COUNTY ATTORNEY | 24,103 | 33,934 | 0.002380% |
| W021 | CARROLL COUNTY ATTORNEY | 55,524 | 78,170 | 0.005483% |
| W022 | CHILD SUPPORT ENCORCEMENT | 58,562 | 82,447 | 0.005783% |
| W023 | CASEY COUNTY ATTORNEY | 47,172 | 66,411 | 0.004658% |

The accompanying notes are an integral part of the schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-----------------------------|-------------------------------------|
| W025 | CLARK COUNTY ATTORNEY | 122,734 | 172,792 | 0.012119% |
| W028 | CRITTENDEN CO ATTORNEY | 24,444 | 34,414 | 0.002414% |
| W030 | DAVIESS COUNTY ATTORNEY | 30,721 | 43,250 | 0.003033% |
| W036 | FLOYD COUNTY ATTORNEY | 34,779 | 48,964 | 0.003434% |
| W037 | FRANKLIN COUNTY ATTORNEY | 175,837 | 247,554 | 0.017363% |
| W040 | GARRARD COUNTY ATTORNEY | 55,833 | 78,605 | 0.005513% |
| W041 | GRANT COUNTY CHILD SUPPOR | 25,252 | 35,551 | 0.002493% |
| W042 | GRAVES COUNTY ATTORNEY | 120,363 | 169,453 | 0.011885% |
| W046 | HANCOCK COUNTY ATTORNEY | 14,715 | 20,717 | 0.001453% |
| W049 | HARRISON COUNTY ATTORNEY | 54,409 | 76,601 | 0.005373% |
| W053 | HICKMAN COUNTY ATTORNEY | 30,500 | 42,940 | 0.003012% |
| W054 | HOPKINS COUNTY ATTORNEY | 189,338 | 266,560 | 0.018696% |
| W055 | JACKSON COUNTY ATTORNEY | 1,701 | 2,394 | 0.000168% |
| W056 | JEFFERSON CO ATTORNEY | 33,400 | 47,023 | 0.003298% |
| W062 | LARUE COUNTY ATTORNEY | 72,957 | 102,713 | 0.007204% |
| W063 | LAUREL COUNTY ATTORNEY | 22,445 | 31,600 | 0.002216% |
| W065 | LEE COUNTY ATTORNEY | 31,327 | 44,104 | 0.003093% |
| W073 | MCCRACKEN COUNTY ATTORNEY | 33,159 | 46,683 | 0.003274% |
| W074 | MCCREARY COUNTY ATTORNEY | 88,401 | 124,456 | 0.008729% |
| W076 | MADISON COUNTY ATTORNEY | 465,304 | 655,080 | 0.045946% |
| W077 | MAGOFFIN CO ATTORNEY | 54,899 | 77,289 | 0.005421% |
| W082 | MEADE COUNTY ATTORNEY | 64,996 | 91,506 | 0.006418% |
| W083 | MENIFEE COUNTY ATTORNEY | 14,064 | 19,800 | 0.001389% |
| W084 | MERCER COUNTY ATTORNEY | 24,240 | 34,127 | 0.002394% |
| W087 | MONTGOMERY CO ATTORNEY | 83,573 | 117,659 | 0.008252% |
| W088 | MORGAN COUNTY ATTORNEY | 73,386 | 103,317 | 0.007246% |
| W093 | OLDHAM COUNTY ATTORNEY | 166,815 | 234,851 | 0.016472% |
| W094 | OWEN COUNTY ATTORNEY | 38,721 | 54,513 | 0.003823% |
| W100 | PULASKI COUNTY ATTORNEY | 159,369 | 224,369 | 0.015737% |
| W102 | ROCKCASTLE CO ATTORNEY | 79,950 | 112,558 | 0.007895% |
| W103 | ROWAN COUNTY ATTORNEY | 70,783 | 99,652 | 0.006989% |
| W106 | SHELBY COUNTY ATTORNEY | 46,059 | 64,845 | 0.004548% |
| W107 | SIMPSON COUNTY ATTORNEY | 45,647 | 64,264 | 0.004507% |
| W108 | SPENCER COUNTY ATTORNEY | 39,504 | 55,616 | 0.003901% |
| W111 | TRIGG COUNTY ATTORNEY | 51,666 | 72,738 | 0.005102% |
| W112 | TRIMBLE COUNTY ATTORNEY | 49,488 | 69,672 | 0.004887% |
| W113 | UNION COUNTY ATTORNEY | 65,809 | 92,650 | 0.006498% |
| W117 | WEBSTER COUNTY ATTORNEY | 72,506 | 102,077 | 0.007159% |
| W118 | WHITLEY COUNTY ATTORNEY | 123,527 | 173,909 | 0.012198% |
| X034 | FAYETTE CO ATTORNEY OFF | 45,202 | 63,637 | 0.004463% |
| X059 | KENTON COUNTY ATTORNEY | 52,743 | 74,254 | 0.005208% |
| | | \$ 917,582,736 | \$ 1,425,769,022 | 100.000000% |

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
Schedule B - Schedule of Pension Amounts by Employer
Fiscal Year Ended June 30, 2020
(Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as each reporting employer may appear on multiple schedules.

| Participating Employer Code | Participating Employer Name | Net Pension Liability as of June 30, 2020 | | | Deferred Amounts Due to Changes in Pension Estimates | | | | Outstanding Balance of Deferred Outflows of Resources | | | | Outstanding Balance of Deferred Inflows of Resources | | | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30 | | | | | | | | |
|-----------------------------|------------------------------|---|------------|------------|--|--------------------------------|---------------|---|---|-----------|-------------------|-----------------------|--|----------------------|-----------|-------------------|---|---|---------------------|--------|------|------|------|------|------------|
| | | Discount Rate | Levy 1.50% | Plan 1.80% | Proportionate Share of Aggregate Plan Assets | Proportionate Share of Pension | Gross Pension | Proportionate Share of Net Employer Contributions | Net Pension | Liability | Assumption Change | Investment Experience | Proportionate Share of Plan Contributions | Outflow of Resources | Liability | Assumption Change | Investment Experience | Proportionate Share of Plan Contributions | Inflow of Resources | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| W002 | BOONE COUNTY ATTORNEY | 5.25% | 1.1333% | 1.875% | 85,294 | 85,294 | 85,294 | 85,294 | 4,824 | 11,152 | 4,883 | - | 25,529 | - | 2,430 | 25,529 | 25,529 | 25,529 | (8,455) | 19,316 | 850 | 504 | - | - | - |
| W105 | BOULDER COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W107 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W108 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W109 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W110 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W111 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W112 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W113 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W114 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W115 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W116 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W117 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W118 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W119 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W120 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W121 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W122 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W123 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W124 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W125 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W126 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W127 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W128 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W129 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W130 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W131 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W132 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W133 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W134 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W135 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W136 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W137 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W138 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W139 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W140 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W141 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W142 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W143 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W144 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W145 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W146 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | - | - |
| W147 | BRECKINRIDGE COUNTY ATTORNEY | 5.44 | 1.37 | 2.05 | 55,554 | 55,554 | 55,554 | 55,554 | 3,855 | 7,257 | 3,857 | - | 12,764 | - | 1,710 | 12,764 | 12,764 | 12,764 | (1,285) | 9,108 | 357 | 286 | - | | |

**Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020**

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| 1430 | EASTERN KY UNIV | \$ 420,501 | 0.698788% |
| 1440 | MOREHEAD STATE UNIVERSITY | 125,958 | 0.209318% |
| 1445 | MURRAY STATE UNIV | 215,996 | 0.358942% |
| 1450 | NORTHERN KY UNIVERSITY | 231,435 | 0.384598% |
| 1465 | WESTERN KENTUCKY UNIV | 365,096 | 0.606717% |
| 3801 | KENTUCKY STATE UNIVERSITY | 36,466 | 0.060599% |
| 31040 | ATTORNEY GENERALS OFFICE | 300,353 | 0.499127% |
| 31095 | DEPT MILITARY AFFAIRS | 623,957 | 1.036891% |
| 35615 | TRAN DEPT OF AVIATION | 40,896 | 0.067960% |
| 39079 | COMMONWEALTH OF TECHNOL | 89,953 | 0.149483% |
| 50660 | DEPT OF FISH & WILDLIFE | 1,844,801 | 3.065688% |
| 50665 | COMM KY HORSE PARK | 101,274 | 0.168297% |
| 50670 | DEPT OF PARKS | 439,820 | 0.730893% |
| 53729 | OFF HUMAN RESOURCE MANAGE | 1,095,278 | 1.820132% |
| 54520 | J&PS DEPT OF KY STATE POL | 1,722,985 | 2.863255% |
| 54527 | J&PS DEPT OF CORRECTIONS | 47,091,445 | 78.256533% |
| 58676 | DEPT OF INSURANCE | 129,999 | 0.216033% |
| 58680 | DEPT OF ALCOHOL & BEVERA | 546,198 | 0.907671% |
| 54523 | J&PS OF JUVENILE JUSTICE | 4,753,327 | 7.899075% |
| | | \$ 60,175,737 | 100.000000% |

DRAFT

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
Schedule B - Schedule of Pension Assets by Employer
Fiscal Year Ended June 30, 2020

Kentucky Employees Retirement System (Repealed)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Healthcare and Healthcare and as each reporting employer may appear on multiple schedules.

| Participating Employer Code | Participating Employer Name | Net Pension Liability as of June 30, 2020 | | | Deferred Amounts | | | | | Outstanding Balance of Deferred Outflow of Resources | | | | Outstanding Balance of Deferred Inflow of Resources | | | | Recognition of Existing Deferred Outflow (Inflow) of Resources for Future Measurement Period Ending June 30 | | | | | | | | | |
|-----------------------------|---------------------------------|---|---------------------|--------------------------|--|---|---|------------------------|----------------------|--|------------------|-------------------|---|---|-------------------|-------------------|-------------------|---|---------------------------|------------------|------------------|-----------|----------|----------|------------|----------|----------|
| | | Discount Rate 3.25% | Discount Rate 3.25% | Discount Rate Plus 1.00% | Proportionate Share of Aggregate Plan Assets | Total Changes in Proportion & Differences Between Employer Controls | | Gross Employer Expense | Net Employer Expense | Liability | Assumption | Investment | Proportionate Share of Plan Contributions | Total Outflow of Resources | Liability | Assumption | Investment | Change in Proportion & Differences Between Employer Controls | Total Inflow of Resources | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter | | |
| | | | | | | Proportionate Share of Plan Contributions | Proportionate Share of Plan Contributions | | | | | | | | | | | | | | | | | | | Change | Change |
| 1420 | KENTUCKY STATE UNIVERSITY | 2,071,245 | 1,851,749 | 3,306,742 | 2,082,227 | 148,053 | 587,546 | 685,245 | 1,851 | 27,717 | 111,681 | 13,103 | 100,871 | 2,226 | - | 24,215 | 63,777 | 81,154 | 16,154 | 153,281 | 188,887 | 22,228 | 31,874 | 51,178 | - | - | - |
| 1440 | MURRAY STATE UNIV | 1,173,558 | 1,051,749 | 1,906,464 | 1,161,461 | (11,088) | 161,622 | 161,622 | 2,083 | 33,027 | 15,001 | - | 100,871 | 2,226 | - | 24,215 | 227,257 | 254,317 | 158,787 | 254,317 | 158,787 | 25,241 | 16,077 | 16,077 | 16,077 | - | - |
| 1460 | NORTHERN KY UNIVERSITY | 2,156,352 | 2,752,253 | 1,685,524 | 2,156,352 | 24,280 | 320,748 | 320,748 | 3,827 | 61,841 | 119,542 | 34,761 | 219,571 | 2,324 | - | 45,779 | 19,559 | 87,103 | 68,948 | 25,371 | 30,242 | 27,617 | 30,242 | 27,617 | - | - | - |
| 1465 | WESTERN KENTUCKY UNIV | 3,451,722 | 3,322,883 | 2,837,454 | 3,451,722 | 80,344 | 382,837 | 382,837 | 6,027 | 97,958 | 188,582 | 93,519 | 289,984 | 3,680 | - | 72,217 | 242,215 | 318,387 | 147,744 | 48,328 | 43,568 | - | - | - | - | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | 333,765 | 424,767 | 282,428 | 46,744 | (17,246) | 28,566 | 28,566 | 803 | 9,744 | 18,836 | 12,102 | 41,283 | 306 | - | 7,213 | 190,561 | 198,140 | (83,313) | (2,822) | 4,828 | 4,352 | - | - | - | - | - |
| 31630 | LEWIS & CLARK COLLEGE | 1,173,558 | 1,051,749 | 1,906,464 | 1,161,461 | (11,088) | 161,622 | 161,622 | 2,083 | 33,027 | 15,001 | - | 100,871 | 2,226 | - | 24,215 | 63,777 | 81,154 | 16,154 | 153,281 | 188,887 | 22,228 | 31,874 | 51,178 | - | - | - |
| 31640 | ATTORNEY GENERAL'S OFFICE | 2,748,405 | 3,385,890 | 2,181,289 | 380,210 | 37,270 | 297,740 | 297,740 | 1,466 | 96,298 | 151,140 | - | 240,362 | 3,015 | - | 58,111 | 1,820 | 74,824 | 68,880 | 23,747 | 36,165 | 34,862 | - | - | - | - | - |
| 31656 | DEPT MILITARY AFFAIRS | 8,833,699 | 9,435,181 | 4,961,251 | 792,822 | 48,274 | 448,477 | 448,477 | 16,317 | 169,225 | 322,289 | 58,777 | 526,109 | 8,294 | - | 123,411 | 14,027 | 144,212 | 287,433 | 49,467 | 62,811 | 74,887 | - | - | - | - | - |
| 3818 | TRANS DEPT OF HEALTH | 81,105 | 487,716 | 246,241 | 1,011,319 | 48,100 | 48,100 | 48,100 | 816 | 19,222 | 21,124 | - | 27,728 | 81 | - | 8,368 | 150,263 | 112,264 | 62,470 | 68,653 | 62,811 | 6,415 | 1,281 | - | - | - | - |
| 38979 | COMMONWEALTH OF TECHNOLOGY | 836,117 | 1,072,464 | 647,240 | 115,308 | (380,287) | (275,481) | (275,481) | 1,487 | 24,028 | 46,443 | - | 71,969 | 903 | - | 17,193 | 231,741 | 350,437 | (286,480) | (34,414) | 11,910 | 10,723 | - | - | - | - | - |
| 5065 | DEPT OF HIGH & HIGHER EDUCATION | 17,683,657 | 21,004,730 | 13,376,162 | 2,306,790 | 690,863 | 1,668,937 | 1,668,937 | 20,522 | 420,342 | 692,886 | - | 1,476,700 | 18,021 | - | 304,490 | 480,480 | 1,072,688 | (128,900) | 67,661 | 244,200 | 220,127 | - | - | - | - | - |
| 5066 | COMMONwealth PARK | 943,403 | 1,287,445 | 738,020 | 120,819 | (29,272) | 51,507 | 51,507 | 1,874 | 27,891 | 52,371 | 22,418 | 101,460 | 1,017 | - | 20,032 | 100,898 | 121,805 | (13,790) | (10,194) | 10,489 | 12,884 | - | - | - | - | - |
| 5067 | DEPT OF PARKS | 4,027,944 | 4,243,733 | 3,101,173 | 620,493 | 324,108 | 324,108 | 324,108 | 2,272 | 117,933 | 212,258 | - | 270,200 | 4,416 | - | 80,668 | 303,373 | 348,817 | (172,416) | 118,810 | 38,222 | 20,453 | - | - | - | - | - |
| 5379 | OFF HUMAN RESOURCE MGMT | 10,205,881 | 10,582,014 | 7,882,189 | 1,403,089 | (889,779) | 418,270 | 418,270 | 18,108 | 280,885 | 569,739 | - | 878,513 | 10,996 | - | 216,600 | 1,048,402 | 1,328,008 | (842,378) | (817,139) | 540,014 | 128,887 | - | - | - | - | - |
| 5400 | JAMES BEYER DEPT OF STATE POL | 10,205,881 | 10,582,014 | 7,882,189 | 1,403,089 | (889,779) | 418,270 | 418,270 | 18,108 | 280,885 | 569,739 | - | 878,513 | 10,996 | - | 216,600 | 1,048,402 | 1,328,008 | (842,378) | (817,139) | 540,014 | 128,887 | - | - | - | - | - |
| 5402 | JAMES BEYER DEPT OF STATE POL | 44,286,256 | 56,871,813 | 36,297,484 | 6,003,881 | (7,596,087) | 26,089,748 | 26,089,748 | 78,262 | 1,291,117 | 2,612,213 | 21,166,960 | 25,828,820 | 47,722 | - | 382,217 | 1,641,704 | 2,091,816 | (1,094,241) | (22,452) | 228,121 | 220,853 | - | - | - | - | - |
| 5403 | JAMES BEYER DEPT OF STATE POL | 44,286,256 | 56,871,813 | 36,297,484 | 6,003,881 | (7,596,087) | 26,089,748 | 26,089,748 | 78,262 | 1,291,117 | 2,612,213 | 21,166,960 | 25,828,820 | 47,722 | - | 382,217 | 1,641,704 | 2,091,816 | (1,094,241) | (22,452) | 228,121 | 220,853 | - | - | - | - | - |
| 5404 | JAMES BEYER DEPT OF STATE POL | 44,286,256 | 56,871,813 | 36,297,484 | 6,003,881 | (7,596,087) | 26,089,748 | 26,089,748 | 78,262 | 1,291,117 | 2,612,213 | 21,166,960 | 25,828,820 | 47,722 | - | 382,217 | 1,641,704 | 2,091,816 | (1,094,241) | (22,452) | 228,121 | 220,853 | - | - | - | - | - |
| 5816 | DEPT OF HIGHWAY CONSTRUCTION | 438,193,359 | 561,450,459 | 338,894,500 | 60,364,453 | (12,464,442) | 47,700,011 | 47,700,011 | 778,818 | 12,563,117 | 24,263,919 | 826,860 | 38,512,653 | 472,720 | - | 9,314,872 | 17,795,323 | 27,582,985 | (1,538,703) | 611,127 | 6,234,880 | 5,619,333 | - | - | - | - | - |
| 5818 | DEPT OF HIGHWAY CONSTRUCTION | 1,211,247 | 1,549,866 | 938,544 | 166,641 | (83,762) | 102,878 | 102,878 | 1,148 | 24,727 | 47,146 | 61,602 | 185,000 | 7,386 | - | 28,214 | 51,144 | 58,153 | 10,483 | 2,361 | 17,312 | 18,312 | - | - | - | - | - |
| 5880 | DEPT OF ALCOHOL & BEVERAGE | 5,088,102 | 6,512,074 | 3,503,723 | 700,147 | 28,329 | 726,456 | 726,456 | 9,031 | 145,947 | 281,125 | - | 494,371 | 5,484 | - | 108,040 | 81,252 | 194,778 | 106,753 | 55,559 | 72,316 | 65,170 | - | - | - | - | - |
| TOTAL | | 668,074,869 | 717,448,722 | 433,056,857 | 77,128,638 | 17,110,103 | 77,848,148 | 77,848,148 | 94,855 | 1,629,318 | 3,142,286 | 23,448,813 | 71,621,974 | 604,103 | 11,302,059 | 21,103,767 | 58,016,816 | 63,714,108 | 6,142,485 | 7,887,289 | 7,050,656 | - | - | - | - | - | - |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---|------------------------------------|-------------------------------------|
| 20025 | JUDL ADM OFF OF THE COURT | \$ 12,304,952 | 2.489029% |
| 39931 | JEFFERSON CO CLERK | 1,759,569 | 0.355923% |
| 39932 | JEFFERSON CO SHERIFF | 441,364 | 0.089278% |
| 39933 | KENTON CO COURT CLERK | 218,720 | 0.044242% |
| 39934 | KENTON CO SHERIFF | 94,543 | 0.019124% |
| 39935 | CAMPBELL COUNTY CLERK | 186,987 | 0.037824% |
| 39936 | CAMPBELL CO SHERIFF | 86,922 | 0.017582% |
| 39937 | FAYETTE CO CLERK | 655,880 | 0.132670% |
| 39938 | FAYETTE CO SHERIFF | 353,889 | 0.071584% |
| 39939 | DAVISS CO CLERK | 209,134 | 0.042303% |
| 39940 | DAVISS CO SHERIFF | 46,621 | 0.009431% |
| 39941 | PIKE CO CLERK | 100,935 | 0.020417% |
| 39942 | PIKE CO SHERIFF | 158,066 | 0.031973% |
| 39943 | HARDIN COUNTY CLERK OFFIC | 220,542 | 0.044611% |
| 39944 | HARDIN COUNTY SHERIFF | 102,340 | 0.020701% |
| 39945 | WARREN COUNTY CLERKS OFF | 225,861 | 0.045687% |
| 39946 | WARREN COUNTY SHERIFF | 306,353 | 0.061969% |
| 39947 | BOONE COUNTY CLERK | 257,153 | 0.052017% |
| 39948 | BOONE COUNTY SHERIFF | 68,726 | 0.013902% |
| 39949 | CHRISTIAN COUNTY CLERK | 107,873 | 0.021820% |
| 39950 | CHRISTIAN COUNTY SHERIFF | 335,437 | 0.067852% |
| 39951 | MADISON COUNTY CLERK | 178,349 | 0.036076% |
| 39952 | MADISON COUNTY SHERIFF | 55,122 | 0.011150% |
| 39961 | BULLITT COUNTY CLERK | 194,462 | 0.039335% |
| 39962 | BULLITT CO SHERIFF | 222,446 | 0.044996% |
| 014A | BRECKINRIDGE CO ATTORNEY | 2,313 | 0.000468% |
| 116A | WAYNE COUNTY ATTORNEY | 20,145 | 0.004075% |
| A051 | HENDERSON CO TOURIST COMM | 9,520 | 0.001926% |
| A073 | HOUSING AUTH OF PADUCAH | 202,457 | 0.040953% |
| A156 | CITY OF ANCHORAGE | 90,470 | 0.018300% |
| AB19 | BELLEVUE/DAYTON FIRE | 7,048 | 0.001426% |
| B008 | BURLINGTON FIRE PRO DIST | 8,891 | 0.001799% |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 41,346 | 0.008363% |
| B015 | CITY OF HILLVIEW | 93,538 | 0.018921% |
| B017 | PENNYRILE EMER ASST CTR | 52,117 | 0.010542% |
| B018 | W KY ED COOPERATIVE | 34,295 | 0.006937% |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 44,456 | 0.008993% |
| B030 | OWENSBORO/DAV CO ECO DEV | 49,759 | 0.010065% |
| B035 | GTR FLEMING CO WATER COMM | 19,566 | 0.003958% |
| B038 | CITY OF HICKMAN | 67,108 | 0.013574% |
| B042 | HOUSING AUTH OF MAYFIELD | 113,883 | 0.023036% |
| B043 | GRAYSON CO CONSERV DIST | 5,340 | 0.001080% |
| B045 | CITY OF BELLEFONTE | 834 | 0.000169% |
| B048 | CITY OF HARLAN | 173,438 | 0.035083% |
| B051 | HENDERSON CITY/CO PLANNIN | 66,123 | 0.013375% |
| B052 | HENRY CO WATER DIST #2 | 169,965 | 0.034380% |
| B054 | CITY OF NORTONVILLE | 25,442 | 0.005146% |
| B058 | JOHNSON CO FISCAL COURT | 341,905 | 0.069160% |
| B061 | KNOX CO UTILITIES COMM | 69,438 | 0.014046% |
| B072 | LAKE BARKLEY TOUR COMM | 8,396 | 0.001698% |
| B078 | MARION CO WATER DISTRICT | 69,256 | 0.014009% |
| B084 | N MERCER WATER DISTRICT | 96,348 | 0.019489% |
| B087 | MONTGOMERY CO FIRE DIST | 482,226 | 0.097544% |
| B097 | KY RIVER REGIONAL JAIL | 161,695 | 0.032708% |
| B098 | PIKE CO SENIOR CITIZEN PR | 40,967 | 0.008287% |
| B100 | CITY OF SCIENCE HILL | 23,136 | 0.004680% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|--|------------------------------------|-------------------------------------|
| B104 | RUSSELL CO AMBULANCE SER | 109,058 | 0.022060% |
| B106 | NORTH SHELBY WATER CO | 93,499 | 0.018913% |
| B109 | CAMPBELL/TAYLOR CO I D A | 16,413 | 0.003320% |
| B113 | UNION CO ECONOMIC DEVELOP | 14,744 | 0.002982% |
| B116 | MONTICELLO/WAYNE TELE BOA | 40,376 | 0.008167% |
| B118 | WHITLEY CO CONSERV DIST | 14,345 | 0.002902% |
| B124 | HOPKINS-CHRIST CO PLANNIN | 180,629 | 0.036537% |
| B156 | LOU POLICE RETIRE FUND | 20,616 | 0.004170% |
| B179 | HOUSING AUTH OF BENTON | 37,885 | 0.007663% |
| B230 | RIVERPARK CTR OWENSBORO | 69,002 | 0.013958% |
| B256 | BUECHEL FIRE PROTECT DIST | 10,482 | 0.002120% |
| B259 | CITY OF LUDLOW | 39,190 | 0.007927% |
| B356 | CITY OF DOUGLASS HILLS | 22,848 | 0.004622% |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 79,697 | 0.016121% |
| B656 | LOUISVILLE AIRPORT AUTHOR | 1,505,927 | 0.304617% |
| B756 | LEGAL AID SOCIETY INC | 443,426 | 0.089696% |
| B856 | JEFF CO SOIL/CONSER DIST | 304 | 0.000061% |
| B956 | LAKE DREAMLAND FIRE DIST | 12,308 | 0.002490% |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 20,297 | 0.004106% |
| C079 | JONATHAN CREEK WATER DIST | 49,844 | 0.010082% |
| C087 | CITY OF JEFFERSONVILLE | 45,738 | 0.009252% |
| C105 | CITY OF SADIEVILLE | 6,609 | 0.001337% |
| C106 | CITY OF SIMPSONVILLE | 78,336 | 0.015846% |
| C118 | HOUSING AUTH OF CORBIN | 48,243 | 0.009759% |
| C230 | HOUSING AUTH OF OWENSBORO | 217,806 | 0.044057% |
| C256 | LOUISVILLE/JEFF CO METRO | 27,899,739 | 5.643522% |
| D017 | CALDWELL CO WATER DISTRIC | 30,523 | 0.006174% |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 14,415 | 0.002916% |
| D052 | CITY OF PLEASUREVILLE | 5,242 | 0.001060% |
| D071 | CITY OF LEWISBURG | 38,526 | 0.007793% |
| D079 | NORTH MARSHALL WATER DIST | 103,967 | 0.021030% |
| D084 | GTR H/MERCER PL&ZONING CO | 11,893 | 0.002406% |
| D098 | CITY OF COAL RUN VILLAGE | 22,142 | 0.004479% |
| D113 | UNION CO WATER DISTRICT | 47,395 | 0.009587% |
| D118 | WHITLEY CO WATER DIST | 37,470 | 0.007579% |
| D135 | WESTERN FLEMING WATER DIS | 45,719 | 0.009248% |
| G015 | ZONETON FIRE PROT DIST | 5,882 | 0.001190% |
| G090 | NELSON CO. DISPATCH | 90,283 | 0.018262% |
| GS06 | SHELBY CO SUB FIRE DIST | 11,697 | 0.002366% |
| J001 | ADAIR CO BD OF EDUCATION | 666,692 | 0.134858% |
| J002 | CITY OF SCOTTSVILLE | 290,839 | 0.058831% |
| J003 | CITY OF LAWRENCEBURG | 408,576 | 0.082646% |
| J004 | BALLARD CO BD OF ED | 325,918 | 0.065926% |
| J005 | GLASGOW BD OF EDUCATION | 505,317 | 0.102215% |
| J006 | BATH CO BD OF EDUC | 523,135 | 0.105819% |
| J007 | CITY OF MIDDLESBORO | 212,235 | 0.042931% |
| J008 | BOONE CO WATER DISTRICT | 271,593 | 0.054938% |
| J009 | BOURBON CO BD OF EDUCATIO | 821,440 | 0.166160% |
| J010 | FAIRVIEW BD OF EDUCATION | 142,577 | 0.028840% |
| J011 | DANVILLE CITY BD OF ED | 511,285 | 0.103422% |
| J012 | BRACKEN CO BD OF EDUC | 261,581 | 0.052912% |
| J013 | BREATHITT CO BD OF ED | 475,792 | 0.096242% |
| J014 | BRECKINRIDGE CO BD OF ED | 742,777 | 0.150248% |
| J015 | BULLITT CO BD OF ED | 3,208,931 | 0.649098% |
| J016 | BUTLER CO BD OF ED | 492,270 | 0.099576% |
| J017 | CALDWELL CO BD EDUCATION | 525,838 | 0.106366% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|----------------------------|------------------------------------|-------------------------------------|
| J018 | CALLOWAY CO BD OF EDUC | 607,150 | 0.122814% |
| J019 | SANITATION DISTRICT NO 1 | 2,601,835 | 0.526296% |
| J021 | CARROLL CO BD OF ED | 823,266 | 0.166529% |
| J022 | CARTER CO BD OF ED | 1,138,641 | 0.230323% |
| J023 | CASEY CO BD OF ED | 680,457 | 0.137642% |
| J024 | CITY OF HOPKINSVILLE | 828,365 | 0.167561% |
| J025 | CLARK CO BD OF ED | 1,366,591 | 0.276432% |
| J026 | CLAY CO BD OF ED | 831,970 | 0.168290% |
| J027 | CLINTON CO BD OF ED | 473,185 | 0.095715% |
| J028 | CRITTENDEN CO BD OF ED | 355,015 | 0.071812% |
| J029 | CUMBERLAND CO BD OF ED | 251,205 | 0.050813% |
| J030 | DAVIESS CO LIBRARY DIST | 325,320 | 0.065805% |
| J031 | EDMONSON CO BD OF EDUC | 492,339 | 0.099590% |
| J032 | ELLIOTT CO BD OF ED | 227,057 | 0.045929% |
| J033 | ESTILL CO CONSERVATION DI | 4,371 | 0.000884% |
| J034 | GREATER LEX CONV&VISITOR | 298,650 | 0.060411% |
| J035 | FLEMING CO BD OF ED | 519,313 | 0.105046% |
| J037 | CITY OF FRANKFORT | 1,363,945 | 0.275897% |
| J038 | FULTON COUNTY BD OF EDUC | 112,760 | 0.022809% |
| J039 | GALLATIN CO BD OF EDUC | 467,566 | 0.094579% |
| J040 | CITY OF LANCASTER | 170,795 | 0.034548% |
| J041 | WILLIAMSTOWN INDEPN DNT SC | 276,995 | 0.056030% |
| J042 | GRAVES CO LIBRARY | 42,064 | 0.008509% |
| J043 | GRAYSON CO BD OF ED | 1,100,267 | 0.222560% |
| J044 | GREEN CO BD OF EDUCATION | 454,280 | 0.091891% |
| J045 | RUSSELL INDPT BD OF ED | 498,982 | 0.100933% |
| J046 | HANCOCK CO BD EDUCATION | 522,142 | 0.105618% |
| J047 | HARDIN CO SOIL CN DIST | 5,188 | 0.001049% |
| J048 | HARLAN CO BD OF EDUCATION | 1,094,703 | 0.221435% |
| J049 | HARRISON CO BD OF ED | 745,945 | 0.150889% |
| J050 | HART CO BD OF ED | 619,726 | 0.125357% |
| J051 | HENDERSON PUBLIC LIBRARY | 211,196 | 0.042720% |
| J052 | EMINENCE INDEP BD OF EDUC | 247,413 | 0.050046% |
| J053 | HICKMAN CO BD OF ED | 182,701 | 0.036957% |
| J054 | HOPKINS CO BD OF ED | 1,762,816 | 0.356580% |
| J055 | JACKSON CO BD OF ED | 532,168 | 0.107646% |
| J056 | JEFF CO METRO SEWER DIST | 8,985,144 | 1.817503% |
| J057 | JESSAMINE CO BD OF ED | 2,251,526 | 0.455436% |
| J058 | PAINTSVILLE GAS/WATER SYS | 321,561 | 0.065045% |
| J059 | KENTON COUNTY AIRPORT BD | 4,102,706 | 0.829890% |
| J060 | KNOTT CO BD OF EDUCATION | 723,106 | 0.146269% |
| J061 | KNOX CO BD OF EDUCATION | 1,261,070 | 0.255088% |
| J062 | LARUE CO PUBLIC LIBRARY | 28,298 | 0.005724% |
| J063 | CITY OF LONDON | 536,800 | 0.108583% |
| J064 | LAWRENCE CO BD OF ED | 701,335 | 0.141865% |
| J065 | LEE CO BD OF ED | 236,795 | 0.047899% |
| J066 | LESLIE CO BD OF ED | 454,075 | 0.091850% |
| J067 | CITY OF WHITESBURG | 178,340 | 0.036074% |
| J068 | ELEC PLT BD OF VANCEBURG | 186,833 | 0.037792% |
| J069 | LINCOLN CO BD OF EDUC | 1,013,334 | 0.204976% |
| J070 | LIVINGSTON CO BD OF ED | 445,721 | 0.090160% |
| J071 | LOGAN CO BD OF EDUCATION | 735,723 | 0.148821% |
| J072 | LYON CO. PUBLIC LIBRARY | 23,269 | 0.004707% |
| J073 | PADUCAH WATER WORKS | 601,088 | 0.121587% |
| J074 | MCCREARY CO BD OF EDUCATN | 821,958 | 0.166265% |
| J075 | MCLEAN CO BD OF ED | 353,801 | 0.071566% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J076 | MADISON CO BD OF ED | 2,671,125 | 0.540312% |
| J077 | MAGOFFIN CO BD OF ED | 618,993 | 0.125209% |
| J078 | MARION CO BD OF EDUCATION | 681,020 | 0.137756% |
| J079 | MARSHALL COUNTY BD OF ED | 1,083,680 | 0.219205% |
| J080 | MARTIN CO BD OF ED | 595,925 | 0.120543% |
| J081 | MASON CO BD OF ED | 647,901 | 0.131056% |
| J082 | MADE CO PUBLIC LIBRARY | 60,652 | 0.012269% |
| J083 | MENIFEE CO BD OF ED | 282,597 | 0.057163% |
| J084 | CITY OF HARRODSBURG | 515,698 | 0.104315% |
| J085 | METCALFE CO BD OF ED | 460,044 | 0.093057% |
| J086 | MONROE CO BOARD OF ED | 620,971 | 0.125609% |
| J087 | MT STERLING WATER WORKS | 283,910 | 0.057429% |
| J088 | MORGAN CO BD OF EDUCATION | 541,706 | 0.109576% |
| J089 | MUHLENBERG CO LIB BD DIST | 83,836 | 0.016958% |
| J090 | CITY OF BARDSTOWN | 825,782 | 0.167038% |
| J091 | NICHOLAS CO BD OF ED | 248,947 | 0.050357% |
| J092 | OHIO CO BD OF ED | 1,029,385 | 0.208223% |
| J093 | OLDHAM COUNTY BD OF ED | 3,243,442 | 0.656079% |
| J094 | OWEN CO BD OF ED | 501,581 | 0.101459% |
| J095 | OWSLEY CO BD OF EDUCATION | 313,584 | 0.063431% |
| J096 | PENDLETON CO BD OF ED | 570,250 | 0.115350% |
| J097 | HAZARD CITY SCHOOLS | 226,230 | 0.045762% |
| J098 | PIKE CO BD OF EDUCATION | 2,404,898 | 0.486460% |
| J099 | POWELL CO BD OF EDUCATION | 651,648 | 0.131814% |
| J100 | CITY OF SOMERSET | 1,158,149 | 0.234269% |
| J101 | ROBERTSON CO BD OF ED | 126,638 | 0.025616% |
| J102 | ROCKCASTLE CO BD OF ED | 733,652 | 0.148402% |
| J103 | ROWAN CO BD OF ED | 987,765 | 0.199804% |
| J104 | RUSSELL CO BD OF ED | 779,985 | 0.157774% |
| J105 | SCOTT CO BOARD OF ED | 2,549,458 | 0.515701% |
| J106 | SHELBY CO LIBRARY | 68,023 | 0.013760% |
| J107 | SIMPSON CO BD OF ED | 822,502 | 0.166375% |
| J108 | SPENCER CO BD OF EDUC | 833,835 | 0.168667% |
| J109 | TAYLOR CO BD OF ED | 771,694 | 0.156097% |
| J110 | TODD CO BD OF ED | 579,835 | 0.117288% |
| J111 | TRIGG CO BD OF ED | 526,445 | 0.106489% |
| J112 | TRIMBLE CO BD OF ED | 307,221 | 0.062144% |
| J113 | CITY OF MORGANFIELD | 442,216 | 0.089451% |
| J115 | SPRINGFIELD WATER & SEWER | 141,556 | 0.028634% |
| J117 | CITY OF SEBREE | 48,245 | 0.009759% |
| J118 | CITY OF CORBIN | 331,840 | 0.067124% |
| J119 | WOLFE CO BD OF EDUCATION | 317,370 | 0.064197% |
| J120 | WOODFORD CO BD OF ED | 1,176,561 | 0.237993% |
| J124 | PENNYRILE NAR TASK FORCE | 5,559 | 0.001124% |
| J134 | LEX-FAY CO HUM RIGHTS COM | 34,944 | 0.007068% |
| J135 | FLEMING CO EMS | 86,401 | 0.017477% |
| J154 | CITY OF EARLINGTON | 45,812 | 0.009267% |
| J156 | CITY OF JEFFERSONTOWN | 643,529 | 0.130172% |
| J178 | LEBANON HOUSING AUTHORITY | 53,956 | 0.010914% |
| J179 | MARSHALL CO TOURIST COMM | 15,440 | 0.003123% |
| J190 | CITY OF BLOOMFIELD | 49,719 | 0.010057% |
| J200 | SOMERSET-PULASKI CONV & V | 24,977 | 0.005052% |
| J203 | FRONTIER HOUSING INC | 50,568 | 0.010229% |
| J205 | GEORGETOWN-SCOTT CO P COM | 101,675 | 0.020567% |
| J210 | BOYD CO AMBULANCE SERVICE | 10,161 | 0.002055% |
| J214 | COMM ACTION SOUTHERN KY | 991,509 | 0.200561% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J217 | CITY OF PROVIDENCE | 273,447 | 0.055312% |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 360,158 | 0.072852% |
| J224 | HOUSING AUTH OF HOPKINSVL | 156,414 | 0.031639% |
| J234 | LFUC HOUSING AUTHORITY | 626,569 | 0.126742% |
| J256 | CITY OF ST MATTHEWS | 275,813 | 0.055791% |
| J259 | CITY OF PARK HILLS | 21,667 | 0.004383% |
| J310 | CANNONSBURG WATER DIST | 77,394 | 0.015655% |
| J314 | BOWL GRN WARREN AIRPRT BD | 42,615 | 0.008620% |
| J317 | PROVIDENCE MUN HOUSING AU | 27,744 | 0.005612% |
| J319 | CITY OF ALEXANDRIA | 138,564 | 0.028029% |
| J324 | CITY OF OAK GROVE | 143,607 | 0.029049% |
| J334 | CENTRAL KY ED COOPERATIVE | 15,258 | 0.003086% |
| J356 | CITY OF WEST BUECHEL | 37,675 | 0.007621% |
| J359 | CITY OF FORT WRIGHT | 69,939 | 0.014147% |
| J405 | GEORGETOWN HOUSING AUTHOR | 75,195 | 0.015210% |
| J414 | WARREN CO PLANNING COMM | 138,426 | 0.028001% |
| J417 | WEBSTER CO CONSER DIST | 15,524 | 0.003140% |
| J419 | CITY OF COLD SPRING | 58,037 | 0.011740% |
| J424 | CITY OF CROFTON | 7,426 | 0.001502% |
| J434 | KY LEAGUE OF CITIES | 1,121,132 | 0.226781% |
| J456 | CITY OF SHIVELY | 154,362 | 0.031224% |
| J459 | N KY AREA PLAN COMMISSION | 572,753 | 0.115856% |
| J510 | CITY OF CATLETTSBURG | 67,685 | 0.013691% |
| J514 | BARREN RIVER AREA DEV | 259,888 | 0.052570% |
| J519 | NORTHERN KY COOP ED SER | 244,184 | 0.049393% |
| J524 | HOPKINSVILLE S W AUTHORI | 483,520 | 0.097806% |
| J534 | BLUEGRASS AREA DEV DISRIC | 522,196 | 0.105629% |
| J556 | LOUISVILLE CONV BUREAU | 918,981 | 0.185890% |
| J559 | CITY OF CRESCENT SPRINGS | 48,664 | 0.009844% |
| J610 | BOYD CO CONSERVATION DIST | 7,708 | 0.001559% |
| J614 | BOWL GRN CONV & VISIT BUR | 67,975 | 0.013750% |
| J619 | CITY OF FORT THOMAS | 335,912 | 0.067948% |
| J656 | OHIO VALLEY ED COOP | 464,608 | 0.093980% |
| J710 | BIG SANDY WATER DISTRICT | 59,046 | 0.011944% |
| J714 | BOWLING GR/WARREN COMM ED | 77,052 | 0.015586% |
| J719 | CITY OF SOUTHGATE | 45,292 | 0.009162% |
| J756 | CITY OF PROSPECT | 67,998 | 0.013755% |
| J759 | N KY COMMUNITY ACT COMM | 665,288 | 0.134574% |
| J810 | HOUSING AUTH OF ASHLAND | 117,075 | 0.023682% |
| J814 | HOUSING AUTH BOWLING GRN | 313,591 | 0.063433% |
| J819 | CITY OF BELLEVUE | 123,587 | 0.024999% |
| J834 | KY LEGAL SERVICE PROGRAMS | 90,159 | 0.018237% |
| J856 | LOUISVILLE WATER COMPANY | 6,165,440 | 1.247137% |
| J859 | CITY OF VILLA HILLS | 61,414 | 0.012423% |
| J910 | SANITATION DISTRICT #4 | 81,666 | 0.016519% |
| J914 | BOWLING GRN HUM RIGHT COM | 14,242 | 0.002881% |
| J919 | CITY OF DAYTON | 77,965 | 0.015771% |
| J956 | OKOLONA FIRE DISTRICT | 9,082 | 0.001837% |
| J959 | CITY OF INDEPENDENCE | 159,025 | 0.032167% |
| K001 | CITY OF COLUMBIA | 134,218 | 0.027150% |
| K002 | ALLEN CO BD OF ED | 784,810 | 0.158750% |
| K003 | ANDERSON CO BD OF ED | 850,077 | 0.171952% |
| K004 | CITY OF WICKLIFFE | 46,965 | 0.009500% |
| K005 | BARREN CO BD OF EDUCATION | 1,248,539 | 0.252553% |
| K006 | CITY OF OWINGSVILLE | 92,658 | 0.018743% |
| K007 | BELL CO BD OF ED | 741,747 | 0.150040% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| K009 | PARIS BD OF EDUCATION | 209,829 | 0.042444% |
| K010 | CITY OF ASHLAND | 1,526,951 | 0.308870% |
| K011 | CITY OF DANVILLE | 633,082 | 0.128059% |
| K012 | AUGUSTA BD OF ED | 54,909 | 0.011107% |
| K013 | JACKSON CITY SCHOOLS | 99,067 | 0.020039% |
| K014 | CLOVERPORT INDEPENDENT SC | 83,584 | 0.016907% |
| K015 | BULLITT CO PUBLIC LIBRARY | 339,856 | 0.068746% |
| K016 | CITY OF MORGANTOWN | 144,690 | 0.029268% |
| K017 | GEORGE COON PUBLIC LIBRAR | 24,961 | 0.005049% |
| K018 | CITY OF MURRAY | 826,917 | 0.167268% |
| K019 | CITY OF NEWPORT | 428,667 | 0.086710% |
| K020 | CARLISLE CO BD OF ED | 167,061 | 0.033793% |
| K021 | CARROLL CO PUBLIC LIBRARY | 80,634 | 0.016311% |
| K022 | CARTER CO EMER AMBUL DIST | 225,436 | 0.045601% |
| K023 | CASEY CO AMBULANCE SERV | 98,531 | 0.019931% |
| K025 | CLARK CO LIBRARY BD | 168,286 | 0.034041% |
| K026 | CITY OF MANCHESTER | 161,147 | 0.032597% |
| K027 | CLINTON CO PUBLIC LIBRARY | 15,173 | 0.003069% |
| K028 | CITY OF MARION | 163,677 | 0.033108% |
| K029 | CITY OF BURKESVILLE | 121,876 | 0.024653% |
| K030 | OWENSBORO BD OF ED | 1,552,256 | 0.313988% |
| K033 | ESTILL CO BD OF EDUCATION | 648,689 | 0.131216% |
| K034 | LEX/FAYETTE URBAN CO GOVT | 15,160,557 | 3.066657% |
| K035 | LICKING VALLEY COM ACTION | 314,800 | 0.063677% |
| K036 | FLOYD CO SCHOOLS | 1,831,433 | 0.370460% |
| K038 | FULTON CITY SCHOOLS | 76,060 | 0.015385% |
| K039 | GALLATIN CO PUBLIC LIB | 33,463 | 0.006769% |
| K040 | GARRARD CO BD OF ED | 619,905 | 0.125393% |
| K041 | CITY OF WILLIAMSTOWN | 344,438 | 0.069673% |
| K042 | GRAVES CO BD OF ED | 1,055,317 | 0.213468% |
| K043 | CITY OF LEITCHFIELD | 275,298 | 0.055687% |
| K044 | CITY OF GREENSBURG | 142,460 | 0.028817% |
| K045 | GREENUP CO BD OF ED | 785,884 | 0.158968% |
| K046 | CITY OF HAWESVILLE | 68,356 | 0.013827% |
| K047 | HARDIN CO BD OF ED | 4,063,265 | 0.821912% |
| K048 | HARLAN INDEPENDENT SCHOOL | 119,730 | 0.024219% |
| K049 | CITY OF CYNTHIANA | 282,127 | 0.057068% |
| K050 | CAVERNA INDEPENDENT SCH | 188,058 | 0.038040% |
| K052 | HENRY CO BD OF EDUCATION | 551,211 | 0.111498% |
| K057 | JESSAMINE CO PUBLIC LIBRA | 295,395 | 0.059752% |
| K058 | JOHNSON CO BD OF ED | 850,861 | 0.172111% |
| K060 | LKLP COMM ACTION COUNCIL | 1,809,114 | 0.365945% |
| K061 | BARBOURVILLE CITY SCHOOLS | 102,835 | 0.020801% |
| K062 | LARUE CO BD OF EDUCATION | 593,356 | 0.120023% |
| K063 | LONDON UTILITY COMM | 266,663 | 0.053940% |
| K064 | CITY OF LOUISA | 106,390 | 0.021520% |
| K065 | CITY OF BEATTYVILLE | 138,833 | 0.028083% |
| K066 | LESLIE CO PUBLIC LIBRARY | 48,756 | 0.009862% |
| K067 | LETCHER CO BD OF ED | 887,743 | 0.179572% |
| K068 | LEWIS CO BD OF ED | 546,350 | 0.110515% |
| K069 | LINCOLN CO PUBLIC LIBRARY | 36,059 | 0.007294% |
| K070 | LIVINGSTON CO CONSERV DIS | 8,799 | 0.001780% |
| K071 | CITY OF RUSSELLVILLE | 375,844 | 0.076025% |
| K072 | LYON CO BD OF EDUCATION | 283,238 | 0.057293% |
| K073 | PADUCAH BOARD OF ED | 915,663 | 0.185219% |
| K074 | MCCREARY CO WATER DIST | 206,410 | 0.041752% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| K075 | CITY OF CALHOUN | 39,851 | 0.008061% |
| K077 | MAGOFFIN CO LIBRARY | 9,301 | 0.001881% |
| K078 | CITY OF LEBANON | 282,984 | 0.057242% |
| K079 | CITY OF BENTON | 290,145 | 0.058690% |
| K080 | MARTIN COUNTY LIBRARY | 35,313 | 0.007143% |
| K082 | CITY OF MULDRAGH | 54,986 | 0.011222% |
| K083 | CITY OF FRENCHBURG | 49,158 | 0.009944% |
| K085 | METCALFE HEALTH CARE CTN | 360,237 | 0.072868% |
| K086 | MONROE CO CONSERV DIST | 10,159 | 0.002055% |
| K087 | MONTGOMERY CO BD OF ED | 1,113,621 | 0.225262% |
| K088 | GATEWAY COMM SER ORGANIZ | 894,271 | 0.180892% |
| K089 | MUHLENBERG CO BD OF ED | 1,450,329 | 0.293371% |
| K090 | NELSON COUNTY BD OF ED | 1,145,009 | 0.231611% |
| K091 | CITY OF CARLISLE | 114,327 | 0.023126% |
| K092 | OHIO CO LIBRARY | 70,230 | 0.014206% |
| K093 | OLDHAM CO LIBRARY BD | 163,975 | 0.033169% |
| K094 | OWEN CO PUBLIC LIBRARY | 38,301 | 0.007747% |
| K095 | OWSLEY CO PUBLIC LIBRARY | 8,314 | 0.001682% |
| K096 | PENDLETON CO LIBRARY | 49,553 | 0.010024% |
| K097 | PERRY CO BD OF EDUCATION | 1,191,889 | 0.241094% |
| K098 | PIKEVILLE INDEPENDENT SCH | 222,182 | 0.044943% |
| K099 | CITY OF STANTON | 51,585 | 0.010435% |
| K100 | SOMERSET BD OF EDUCATION | 345,686 | 0.069925% |
| K101 | CITY OF MOUNT OLIVET | 3,360 | 0.000680% |
| K102 | ROCKCASTLE CONSERV DIST | 4,890 | 0.000989% |
| K103 | CITY OF MOREHEAD | 282,931 | 0.057231% |
| K104 | RUSSELL CO CONS DIST | 5,879 | 0.001189% |
| K105 | CITY OF GEORGETOWN | 661,788 | 0.133866% |
| K106 | CITY OF SHELBYVILLE | 319,673 | 0.064663% |
| K107 | FRANKLIN/SIMPSON PARKS BD | 30,706 | 0.006211% |
| K108 | CITY OF TAYLORSVILLE | 150,695 | 0.030482% |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 326,971 | 0.066139% |
| K110 | TODD COUNTY WATER DIST | 63,848 | 0.012915% |
| K111 | CITY OF CADIZ | 209,288 | 0.042334% |
| K112 | TRIMBLE CO LIBRARY | 41,893 | 0.008474% |
| K113 | UNION CO BD OF EDUCATION | 654,466 | 0.132385% |
| K114 | CITY OF BOWLING GREEN | 2,137,647 | 0.432400% |
| K115 | CITY OF SPRINGFIELD | 134,332 | 0.027172% |
| K116 | WAYNE CO BD OF ED | 845,291 | 0.170984% |
| K117 | WEBSTER CO PUBLIC LIBRARY | 30,007 | 0.006070% |
| K118 | WHITLEY CO BD OF ED | 1,191,597 | 0.241035% |
| K119 | WOLFE COUNTY LIBRARY | 13,597 | 0.002750% |
| K120 | CITY OF VERSAILLES | 417,737 | 0.084499% |
| K137 | KY MAGISTRATES/COMM ASSOC | 37,732 | 0.007632% |
| K141 | GRANT CO PLANNING COMM | 10,433 | 0.002110% |
| K181 | WESTERN LEWIS-RECTORVILLE | 33,601 | 0.006797% |
| K200 | CITY OF FERGUSON | 2,102 | 0.000425% |
| K214 | GREEN RIVER EDUC COOP | 18,440 | 0.003730% |
| K219 | NORTHERN KY WATER SER DIS | 1,679,409 | 0.339709% |
| K237 | KY CO JUDGE/EX ASSOC | 37,773 | 0.007641% |
| K256 | JEFFERSONTOWN FIRE DIST | 16,936 | 0.003426% |
| K314 | KY LEGAL AID | 382,486 | 0.077369% |
| K315 | MT WASHINGTON FIRE P DIST | 11,441 | 0.002314% |
| K319 | CITY OF SILVER GROVE | 18,936 | 0.003830% |
| K356 | ST MATTHEWS FIRE DIST. | 14,889 | 0.003012% |
| K419 | ALEXANDRIA FIRE DISTRICT | 2,467 | 0.000499% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| K459 | CITY OF LAKESIDE PARK | 8,179 | 0.001654% |
| K519 | CITY OF MELBOURNE | 6,656 | 0.001346% |
| K559 | CITY OF TAYLOR MILL | 95,433 | 0.019304% |
| K614 | WARREN CO PUBLIC LIBRARY | 239,602 | 0.048466% |
| K619 | CAMPBELL CO CONS DISPATCH | 267,286 | 0.054066% |
| K659 | CITY OF EDGEWOOD | 163,974 | 0.033168% |
| K719 | CENTRAL CAMPBELL CO FIRE | 5,642 | 0.001141% |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 10,980 | 0.002221% |
| K856 | HIGHVIEW FIRE DISTRICT | 11,795 | 0.002386% |
| K859 | CITY OF FORT MITCHELL | 113,014 | 0.022860% |
| K959 | HOUSING AUTH OF COVINGTON | 238,287 | 0.048200% |
| L002 | ALLEN CO CONSERVATION DIS | 6,929 | 0.001402% |
| L003 | ANDERSON PUBLIC LIBRARY | 59,133 | 0.011961% |
| L004 | CITY OF BARLOW | 19,512 | 0.003947% |
| L005 | CITY OF GLASGOW | 600,211 | 0.121410% |
| L006 | BATH CO WATER DISTRICT | 67,325 | 0.013618% |
| L007 | BELL CO COURT CLERK | 46,294 | 0.009364% |
| L008 | BOONE CO BD OF ED | 5,850,638 | 1.183459% |
| L009 | CITY OF PARIS | 825,948 | 0.167072% |
| L010 | FIVCO AREA DEVELOPMT DIST | 211,048 | 0.042691% |
| L011 | DANVILLE BOYLE CO REC | 48,210 | 0.009752% |
| L012 | BRACKEN COUNTY PUB LIBRAR | 24,684 | 0.004993% |
| L013 | BREATHITT CO PUBLIC LIB | 33,811 | 0.006839% |
| L014 | BRECKINRIDGE CO CLERK OFF | 59,993 | 0.012135% |
| L015 | CITY OF MT WASHINGTON | 456,510 | 0.092342% |
| L016 | BUTLER CO AMBULANCE SVC | 123,824 | 0.025047% |
| L018 | MURRAY PUBLIC SCHOOLS | 777,960 | 0.157365% |
| L021 | CITY OF CARROLLTON | 271,994 | 0.055019% |
| L022 | NORTHEAST KY CAA | 505,756 | 0.102304% |
| L023 | CITY OF LIBERTY | 167,650 | 0.033912% |
| L024 | HOPKINSVLE CHRIST LIBRARY | 68,174 | 0.013790% |
| L025 | CITY OF WINCHESTER | 416,771 | 0.084304% |
| L026 | DANIEL BOONE COMM AGENCY | 636,553 | 0.128761% |
| L027 | CITY OF ALBANY | 205,154 | 0.041498% |
| L028 | CRITTENDEN/LIV CO WAT DIS | 92,387 | 0.018688% |
| L029 | CUMBERLAND CO SOIL & WAT | 5,659 | 0.001145% |
| L031 | EDMONSON CO AMBULANCE DIS | 50,802 | 0.010276% |
| L032 | SANDY HOOK WATER DISTRICT | 42,189 | 0.008534% |
| L033 | CITY OF IRVINE | 90,471 | 0.018300% |
| L035 | CITY OF FLEMINGSBURG | 129,020 | 0.026098% |
| L036 | FLOYD CO LIBRARY | 90,731 | 0.018353% |
| L038 | FULTON CO LIBRARY | 24,475 | 0.004951% |
| L039 | CITY OF WARSAW | 46,153 | 0.009336% |
| L041 | GRANT CO PUBLIC LIBRARY | 86,110 | 0.017418% |
| L042 | MAYFIELD CITY SCHOOLS | 632,530 | 0.127947% |
| L043 | LEITCHFIELD UTILITY COMM | 259,160 | 0.052422% |
| L044 | GREEN CO AMBULANCE SVC | 45,726 | 0.009249% |
| L045 | RACELAND BOARD OF EDUC | 221,102 | 0.044724% |
| L046 | HANCOCK CO PUBLIC LIBRARY | 45,775 | 0.009259% |
| L047 | WEST POINT INDEPENDENT SC | 35,186 | 0.007117% |
| L049 | CYNTHIANA/HARRISON LIBRAR | 41,390 | 0.008372% |
| L050 | CITY OF MUNFORDVILLE | 49,327 | 0.009978% |
| L051 | HENDERSON CO WATER DIST | 83,788 | 0.016948% |
| L052 | CITY OF EMINENCE | 63,861 | 0.012918% |
| L054 | DAWSON SPRINGS PUBLIC SCH | 152,586 | 0.030865% |
| L057 | CITY OF NICHOLASVILLE | 1,015,794 | 0.205474% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| L058 | PAINTSVILLE BD OF ED | 155,208 | 0.031395% |
| L060 | KNOTT CO SOIL CONV DIST | 5,975 | 0.001209% |
| L061 | CITY OF BARBOURVILLE | 120,574 | 0.024390% |
| L062 | CITY OF HODGENVILLE | 174,067 | 0.035210% |
| L063 | LAUREL CO PUBLIC LIB DIST | 153,767 | 0.031104% |
| L064 | LOUISA WATER & SEWER COMM | 85,642 | 0.017324% |
| L065 | LEE CO PUBLIC LIBRARY | 15,180 | 0.003070% |
| L066 | CITY OF HYDEN | 21,161 | 0.004280% |
| L067 | LETCHER COUNTY CONS DIST | 6,277 | 0.001270% |
| L068 | HOUSING AUTH OF VANCEBURG | 15,908 | 0.003218% |
| L069 | STANFORD WATER COMMISSION | 104,262 | 0.021090% |
| L071 | RUSSELLVILLE CITY SCHOOLS | 314,214 | 0.063559% |
| L072 | CITY OF EDDYVILLE | 52,586 | 0.010637% |
| L073 | CITY OF PADUCAH | 1,569,142 | 0.317404% |
| L074 | HOUSING AUTH MCREARY CO | 28,284 | 0.005721% |
| L075 | CITY OF LIVERMORE | 36,983 | 0.007481% |
| L076 | BEREA BD OF ED | 263,709 | 0.053343% |
| L077 | CITY OF SALYERSVILLE | 143,319 | 0.028990% |
| L078 | MARION FREE PUBLIC LIBRAR | 51,904 | 0.010499% |
| L079 | MARSHALL CO SOIL & WATER | 5,924 | 0.001198% |
| L080 | MARTIN CO CONSERV DIST | 4,416 | 0.000893% |
| L082 | MEADE CO BD OF ED | 1,207,802 | 0.244313% |
| L083 | MENIFEE CO PUBLIC LIBRARY | 6,552 | 0.001325% |
| L084 | BURGIN INDEPENDENT SCH | 120,466 | 0.024368% |
| L085 | METCALFE CO PUBLIC LIB | 28,773 | 0.005820% |
| L086 | CITY OF TOMPKINSVILLE | 161,480 | 0.032664% |
| L087 | MONTGOMERY CO SAN DIST #2 | 9,100 | 0.001841% |
| L088 | MORGAN COUNTY LIBRARY | 27,340 | 0.005530% |
| L090 | CITY OF NEW HAVEN | 22,183 | 0.004487% |
| L091 | NICHOLAS COUNTY LIBRARY | 10,252 | 0.002074% |
| L092 | OHIO CO WATER DIST | 181,689 | 0.036752% |
| L093 | LAGRANGE UTILITY COMM | 110,995 | 0.022452% |
| L096 | PENDLETON COUNTY WATER | 71,924 | 0.014549% |
| L099 | POWELLS VALLEY WATER DIST | 46,415 | 0.009389% |
| L100 | SCIENCE HILL BD OF ED | 104,973 | 0.021234% |
| L102 | CITY OF MOUNT VERNON | 250,027 | 0.050575% |
| L103 | MOREHEAD UTILITY PLANT BD | 402,619 | 0.081441% |
| L104 | LAKE CUMBERLAND ADD | 547,787 | 0.110806% |
| L105 | GEORGETOWN/SCOTT CO PARKS | 142,514 | 0.028827% |
| L106 | TRIPLE S PLANNING & ZONIN | 30,874 | 0.006245% |
| L107 | CITY OF FRANKLIN | 429,586 | 0.086896% |
| L108 | SPENCER CO FIRE DIST | 7,778 | 0.001573% |
| L109 | CAMPBELLSVILLE CITY SCHOO | 276,074 | 0.055844% |
| L110 | CITY OF ELKTON | 109,419 | 0.022133% |
| L111 | HOUSING AUTH OF CADIZ | 22,086 | 0.004468% |
| L112 | CITY OF BEDFORD | 15,815 | 0.003199% |
| L113 | UNION CO PLANNING COMM | 26,803 | 0.005422% |
| L114 | WARREN COUNTY BD OF ED | 3,631,940 | 0.734664% |
| L115 | WASHINGTON CO SCHOOLS | 417,990 | 0.084550% |
| L118 | CORBIN BD OF ED | 606,040 | 0.122589% |
| L119 | CITY OF CAMPTON | 88,239 | 0.017849% |
| L120 | FALLING SPRINGS ARTS | 93,693 | 0.018952% |
| L141 | CORINTH WATER DISTRICT | 12,745 | 0.002578% |
| L156 | CITY OF LYNDON | 38,112 | 0.007709% |
| L159 | ELSMERE FIRE PROTECTION | 9,713 | 0.001965% |
| L256 | CITY OF HURSTBOURNE | 27,087 | 0.005479% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| L656 | FERN CREEK FIRE PROT DIST | 13,822 | 0.002796% |
| L756 | PLEASURE RIDGE PARK FIRE | 46,777 | 0.009462% |
| L959 | NORTHERN KY CONV CTR CORP | 230,071 | 0.046538% |
| M001 | COLUMBIA/ADAIR UTILITIES | 177,846 | 0.035974% |
| M003 | LAWBG-ANDERSON PLAN COMM | 3,208 | 0.000649% |
| M005 | GLASGOW WATER COMPANY | 464,140 | 0.093886% |
| M006 | GATEWAY AREA DEV DISTRICT | 136,776 | 0.027667% |
| M007 | MIDDLESBORO CITY SCHOOL | 289,460 | 0.058552% |
| M008 | WALTON/VERONA BD OF ED | 425,497 | 0.086069% |
| M009 | PARIS BOURBON CO LIBRARY | 66,628 | 0.013477% |
| M010 | BOYD CO BD OF ED | 1,121,900 | 0.226936% |
| M011 | BOYLE COUNTY BD OF EDUC | 565,905 | 0.114470% |
| M012 | EAST PENDLETON WATER DIST | 61,745 | 0.012490% |
| M013 | BREATHITT CO SOIL CONSERV | 4,299 | 0.000870% |
| M014 | CITY OF HARDINSBURG | 38,084 | 0.007703% |
| M015 | BULLITT CO FISCAL COURT | 1,055,827 | 0.213571% |
| M017 | CITY OF FREDONIA | 8,618 | 0.001743% |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 65,218 | 0.013192% |
| M019 | CAMPBELL CO COURTHOUSE | 13,311 | 0.002692% |
| M020 | CITY OF BARDWELL | 66,259 | 0.013403% |
| M021 | CARROLL CO WATER DISTRICT | 90,525 | 0.018311% |
| M022 | CITY OF OLIVE HILL | 203,199 | 0.041103% |
| M023 | E CASEY CO WATER DISTRICT | 48,433 | 0.009797% |
| M024 | CHRISTIAN CO BD OF ED | 2,273,933 | 0.459968% |
| M025 | WINCHESTER MUNICIPAL UTIL | 625,542 | 0.126534% |
| M026 | CLAY COUNTY 911 BOARD | 43,614 | 0.008822% |
| M027 | HOUSING AUTH OF ALBANY | 30,175 | 0.006104% |
| M029 | CUMBERLAND CO FISCAL CT | 193,161 | 0.039072% |
| M030 | DAVIESS CO BD OF EDUC | 3,141,477 | 0.635454% |
| M031 | EDMONSON CO CONSERV DIST | 4,244 | 0.000858% |
| M033 | IRVINE MUNICIPAL UTILITY | 129,648 | 0.026225% |
| M034 | FAYETTE CO BD EDUCATION | 11,825,051 | 2.391956% |
| M035 | FLEMING COUNTY LIBRARY | 33,222 | 0.006720% |
| M037 | FRANKLIN CO BD OF ED | 1,884,610 | 0.381216% |
| M038 | HICKMAN/FULTON RIV PRT AU | 58,214 | 0.011775% |
| M039 | GALLATIN CO WATER DIS | 48,248 | 0.009759% |
| M040 | GARRARD CO PUBLIC LIBRARY | 37,117 | 0.007508% |
| M041 | GRANT CO BD OF ED | 1,029,088 | 0.208162% |
| M042 | CITY OF MAYFIELD | 184,577 | 0.037336% |
| M043 | CITY OF CANEYVILLE | 29,328 | 0.005932% |
| M044 | GREEN/TAYLOR WATER DIST | 106,867 | 0.021617% |
| M045 | CITY OF FLATWOODS | 226,583 | 0.045833% |
| M046 | CITY OF LEWISPORT | 119,509 | 0.024174% |
| M047 | HARDIN CO PUBLIC LIBRARY | 77,613 | 0.015699% |
| M048 | CITY OF BENHAM | 43,937 | 0.008888% |
| M049 | HARRISON CO CONSERVA DIST | 12,024 | 0.002432% |
| M050 | HART CO CONSERVATION DIST | 8,604 | 0.001740% |
| M051 | HENDERSON CO BD OF ED | 1,950,407 | 0.394526% |
| M052 | HENRY CO LIBRARY | 39,172 | 0.007924% |
| M054 | CITY OF DAWSON SPRINGS | 101,822 | 0.020596% |
| M056 | JEFF CO MED CTR STM & CHL | 230,247 | 0.046574% |
| M057 | NICH-VLE/JESS CO PK & REC | 58,747 | 0.011883% |
| M058 | CITY OF PAINTSVILLE | 512,695 | 0.103707% |
| M059 | KENTON COUNTY FISCAL CT | 1,846,642 | 0.373536% |
| M060 | CITY OF HINDMAN | 19,157 | 0.003875% |
| M061 | KNOX CO E M S | 223,286 | 0.045166% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| M062 | LARUE CO WATER DIST #1 | 44,717 | 0.009045% |
| M064 | HOUSING AUTH/ LAWRENCE CO | 31,813 | 0.006435% |
| M065 | LEE CO SOIL CONSERV DIST | 6,543 | 0.001323% |
| M067 | JENKINS BD OF ED | 98,227 | 0.019869% |
| M068 | CITY OF VANCEBURG | 68,687 | 0.013894% |
| M069 | CITY OF STANFORD | 32,755 | 0.006626% |
| M070 | LEDBETTER WATER DISTRICT | 46,598 | 0.009426% |
| M073 | W MCCracken CO WATER DIST | 17,178 | 0.003475% |
| M075 | CITY OF SACRAMENTO | 34,029 | 0.006883% |
| M076 | CITY OF RICHMOND | 916,186 | 0.185325% |
| M077 | MAGOFFIN CO COURT CLERK | 46,493 | 0.009405% |
| M078 | LEBANON WATER WORKS | 134,705 | 0.027248% |
| M079 | MARSHALL CO REF DISP DIST | 134,162 | 0.027138% |
| M081 | CITY OF MAYSVILLE | 570,801 | 0.115461% |
| M082 | CITY OF BRANDENBURG | 118,446 | 0.023959% |
| M084 | MERCER CO BOARD OF ED | 681,014 | 0.137755% |
| M085 | CITY OF EDMONTON | 146,139 | 0.029561% |
| M087 | MT STERL/MONTGOMERY LIB | 57,945 | 0.011721% |
| M088 | MORGAN CO CONSERVAT DIST | 6,316 | 0.001278% |
| M090 | BARDSTOWN BD OF ED | 880,484 | 0.178103% |
| M091 | NICHOLAS CO WATER DIST | 23,484 | 0.004750% |
| M092 | CITY OF BEAVER DAM | 145,184 | 0.029368% |
| M093 | OLDHAM CO WATER DIST | 212,905 | 0.043066% |
| M096 | CITY OF FALMOUTH | 156,471 | 0.031651% |
| M097 | E KY CONCEN EMPLOY PRO | 421,526 | 0.085266% |
| M098 | PIKE CO HOUSING AUTHORITY | 37,061 | 0.007497% |
| M099 | BEECH FORK WATER COMM | 58,338 | 0.011801% |
| M100 | PULASKI CO BD OF ED | 2,297,601 | 0.464756% |
| M104 | RUSSELL CO PUBLIC LIBRARY | 42,362 | 0.008569% |
| M105 | SCOTT COUNTY LIBRARY | 173,326 | 0.035060% |
| M106 | SHELBY CO BD OF ED | 1,928,251 | 0.390044% |
| M107 | FRANKLIN ELECTRIC PLNT BD | 220,268 | 0.044556% |
| M108 | SPENCER CO PUBLIC LIB | 44,999 | 0.009102% |
| M109 | CITY OF CAMPBELLSVILLE | 517,610 | 0.104701% |
| M110 | CITY OF GUTHRIE | 80,499 | 0.016283% |
| M111 | TRIGG CO CONS DISTRICT | 6,832 | 0.001382% |
| M112 | CITY OF MILTON | 51,665 | 0.010451% |
| M113 | CITY OF STURGIS | 89,251 | 0.018054% |
| M115 | WASHINGTON CO LIBRARY BD | 26,294 | 0.005319% |
| M116 | WAYNE CO PUBLIC LIBRARY | 46,304 | 0.009366% |
| M117 | WEBSTER CO BD OF ED | 624,597 | 0.126343% |
| M118 | WHITLEY CO FISCAL COURT | 727,084 | 0.147074% |
| M119 | WOLFE CO FISCAL COURT | 220,668 | 0.044636% |
| M120 | WOODFORD COUNTY LIBRARY | 102,361 | 0.020705% |
| M215 | SHEPHER/BULLIT CO TOURIST | 106,448 | 0.021532% |
| M315 | CITY OF PIONEER VILLAGE | 7,749 | 0.001567% |
| M415 | BULLITT CO SANITATION DIS | 94,806 | 0.019177% |
| N001 | ADAIR CO CONSERVATION DIS | 13,486 | 0.002728% |
| N006 | HOUSING AUTH OWINGSVILLE | 17,679 | 0.003576% |
| N007 | PINEVILLE BD OF EDUCATION | 104,489 | 0.021136% |
| N008 | CITY OF FLORENCE | 880,321 | 0.178070% |
| N009 | CITY OF MILLERSBURG | 5,899 | 0.001193% |
| N010 | BOYD CO PUBLIC LIBRARY | 156,432 | 0.031643% |
| N011 | CITY OF PERRYVILLE | 4,998 | 0.001011% |
| N012 | CITY OF BROOKSVILLE | 49,609 | 0.010035% |
| N013 | MIDDLE KY COMM ACT PART | 418,816 | 0.084717% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| N014 | CITY OF IRVINGTON | 34,402 | 0.006959% |
| N015 | BULLITT CO CONSERVAT DIST | 7,056 | 0.001427% |
| N017 | PRINCETON ELECTRIC PL BD | 239,834 | 0.048513% |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 8,318 | 0.001683% |
| N020 | CARLISLE CO SANIT DIST 1 | 14,654 | 0.002964% |
| N021 | CARROLLTON UTILITIES COMM | 297,050 | 0.060087% |
| N022 | CITY OF GRAYSON | 174,976 | 0.035394% |
| N025 | EAST CLARK CO WATER DIST | 56,759 | 0.011481% |
| N029 | CUMBERLAND CO PUBLIC LIB | 21,941 | 0.004438% |
| N033 | ESTILL CO WATER DIST NO 1 | 53,014 | 0.010724% |
| N035 | HOUSING AUTH FLEMINGSBURG | 15,894 | 0.003215% |
| N036 | PRESTONSBURG CITY UTIL | 495,981 | 0.100326% |
| N037 | FRANKFORT INDEP SCHOOLS | 229,707 | 0.046465% |
| N038 | HOUSING AUTH OF HICKMAN | 32,914 | 0.006658% |
| N041 | BULLOCK PEN WATER DIST | 149,799 | 0.030301% |
| N042 | PURCHASE AREA DEV DIST | 343,088 | 0.069399% |
| N043 | GRAYSON CO LIBRARY | 50,334 | 0.010181% |
| N045 | KENTUCKY ED DEV CORP | 120,035 | 0.024281% |
| N047 | ELIZABETHTOWN BD OF EDUC | 588,697 | 0.119081% |
| N049 | CYNTHIANA HARRISON CO JPC | 17,692 | 0.003579% |
| N050 | CITY OF HORSE CAVE | 84,063 | 0.017004% |
| N051 | CITY OF HENDERSON | 1,425,684 | 0.288385% |
| N052 | CITY OF NEW CASTLE | 25,077 | 0.005072% |
| N054 | CITY OF MADISONVILLE | 1,600,843 | 0.323816% |
| N057 | NICHOLASVILLE HOUSING AUT | 16,256 | 0.003288% |
| N058 | JOHNSON CO LIBRARY | 57,501 | 0.011631% |
| N060 | KNOTT CO WATER & SEWER | 95,524 | 0.019322% |
| N061 | KNOX CO SOIL CONSERV DIS | 7,422 | 0.001501% |
| N063 | CUMBERLAND VAL AREA DEV | 184,719 | 0.037365% |
| N065 | THREE FORKS REG JAIL | 250,098 | 0.050590% |
| N067 | HOUSING ORIENTED MINISTRI | 74,093 | 0.014987% |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 47,023 | 0.009512% |
| N069 | CITY OF CRAB ORCHARD | 9,170 | 0.001855% |
| N071 | CITY OF AUBURN | 73,357 | 0.014839% |
| N072 | LYON CO AMBULANCE SERVICE | 118,722 | 0.024015% |
| N075 | CITY OF ISLAND | 22,232 | 0.004497% |
| N076 | MADISON CO EMS | 15,279 | 0.003091% |
| N077 | MAGOFFIN CO WATER DIST | 68,858 | 0.013929% |
| N078 | CENTRAL KY COMM ACTION | 1,163,390 | 0.235329% |
| N079 | BENTON ELECTRIC SYSTEM | 147,628 | 0.029862% |
| N080 | MARTIN CO WATER DISTRICT | 69,664 | 0.014092% |
| N081 | BUFFALO TRACE AR DEV DIST | 266,265 | 0.053860% |
| N082 | MEADE CO WATER DISTRICT | 88,878 | 0.017978% |
| N084 | MERCER CO PUBLIC LIBRARY | 77,838 | 0.015745% |
| N085 | METCALFE CO CONSERV DIST | 6,630 | 0.001341% |
| N087 | CITY OF MT STERLING | 184,924 | 0.037406% |
| N088 | MORGAN CO AMBULANCE SERV | 57,676 | 0.011667% |
| N089 | MUHLENBERG CO WATER DIST | 138,862 | 0.028089% |
| N090 | BARDSTOWN-NELSON CO TOURI | 39,619 | 0.008014% |
| N092 | CITY OF HARTFORD | 137,175 | 0.027748% |
| N093 | CITY OF LAGRANGE | 119,617 | 0.024196% |
| N094 | CITY OF OWENTON | 21,312 | 0.004311% |
| N097 | KY VALLEY ED COOPERATIVE | 22,193 | 0.004489% |
| N098 | PIKE CO LIBRARY DISTRICT | 116,646 | 0.023595% |
| N099 | CITY OF CLAY CITY | 42,153 | 0.008527% |
| N100 | CITY OF BURNSIDE | 50,665 | 0.010248% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| N103 | HOUSING AUTH OF MOREHEAD | 66,929 | 0.013538% |
| N104 | CITY OF JAMESTOWN | 187,664 | 0.037960% |
| N106 | W SHELBY WATER DISTRICT | 43,896 | 0.008879% |
| N107 | SIMPSON CO CONSER DIST | 4,617 | 0.000934% |
| N110 | LOGAN/TODD REG. WATER COM | 101,561 | 0.020544% |
| N111 | BARKLEY LAKE WATER DIST | 127,757 | 0.025843% |
| N112 | TRIMBLE CO WATER DIST | 21,977 | 0.004446% |
| N113 | UNION CO LIBRARY BD | 56,150 | 0.011358% |
| N114 | BOWLING GRN MUNICIPAL UTI | 2,533,093 | 0.512391% |
| N115 | WASHINGTON CO CONSER DIST | 5,520 | 0.001117% |
| N116 | MONTICELLO UTILITY COMM | 214,639 | 0.043417% |
| N117 | CITY OF DIXON | 16,986 | 0.003436% |
| N118 | CITY OF WILLIAMSBURG | 389,764 | 0.078841% |
| N119 | WOLFE CO CONSER DISTRICT | 8,129 | 0.001644% |
| N120 | WOODFORD CO PLAN ZONING | 50,036 | 0.010121% |
| N959 | N KY CONV & VISITORS BUR | 195,848 | 0.039616% |
| P001 | HOUSING AUTH OF COLUMBIA | 20,659 | 0.004179% |
| P005 | GLASGOW ELECTRIC PLANT BD | 701,731 | 0.141945% |
| P006 | BATH COUNTY E.M.S. | 89,825 | 0.018170% |
| P007 | CITY OF PINEVILLE | 46,722 | 0.009451% |
| P008 | BOONE CO PLANNING COMM | 198,593 | 0.040171% |
| P009 | HOUSING AUTHORITY PARIS | 37,268 | 0.007539% |
| P010 | REGIONAL PUBLIC SAFETY | 135,580 | 0.027425% |
| P011 | CITY OF JUNCTION CITY | 34,594 | 0.006998% |
| P013 | CITY OF JACKSON | 233,646 | 0.047262% |
| P014 | BRECKINRIDGE CO PUBLIC LI | 40,893 | 0.008272% |
| P015 | CITY OF LEBANON JUNCTION | 48,641 | 0.009839% |
| P017 | PRINCETON WATER/WASTEWATE | 147,359 | 0.029808% |
| P018 | MURRAY/CALLOWAY TRANS AUT | 65,284 | 0.013206% |
| P022 | RATTLESNAKE RIDGE WATER | 118,666 | 0.024004% |
| P025 | CLARK CO CONSVATION DIST | 4,534 | 0.000917% |
| P035 | FLEMING CO DISPATCH | 30,781 | 0.006226% |
| P037 | COMMUNITY ACTION KENTUCKY | 143,262 | 0.028979% |
| P038 | HICKMAN ELECTRIC SYSTEM | 78,275 | 0.015833% |
| P041 | CITY OF DRY RIDGE | 55,839 | 0.011295% |
| P043 | CITY OF CLARKSON | 29,651 | 0.005998% |
| P045 | GREENUP CO ENVIR COMM | 31,351 | 0.006342% |
| P047 | CITY OF WEST POINT | 53,226 | 0.010767% |
| P048 | HARLAN COUNTY C A A | 233,859 | 0.047305% |
| P049 | HOUSING AUTHORITY OF CYNT | 110,660 | 0.022384% |
| P050 | HART CO SOLID WASTE SVC | 126,127 | 0.025513% |
| P051 | HENDERSON MUN POWER&LIGHT | 685,580 | 0.138678% |
| P052 | LITTLE KY RV WS CONV DIST | 11,894 | 0.002406% |
| P054 | HOUSING AUTH DAWSON SPG | 48,518 | 0.009814% |
| P057 | VALLEY VIEW FERRY AUTHORI | 19,116 | 0.003867% |
| P061 | BARBOURVILLE UTILITY COMM | 454,849 | 0.092006% |
| P063 | LAUREL CO WATER DIST #2 | 147,723 | 0.029881% |
| P068 | LEWIS CO PUBLIC LIBRARY | 17,563 | 0.003553% |
| P069 | LINCOLN CO CLERK | 66,086 | 0.013368% |
| P071 | LOGAN CO CONS DISTRICT | 16,139 | 0.003265% |
| P072 | LYON CO WATER DISTRICT | 30,661 | 0.006202% |
| P075 | MCLEAN CO REG WATER COMM | 35,011 | 0.007082% |
| P076 | MADISON CO PUBLIC LIBRARY | 204,535 | 0.041373% |
| P077 | SALYERS/MAG CO JOINT HOUS | 23,755 | 0.004805% |
| P078 | MARION CO CONSERVAT DIST | 5,833 | 0.001180% |
| P079 | CITY OF CALVERT CITY | 240,750 | 0.048698% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|-----------------------------------|------------------------------------|-------------------------------------|
| P081 | MASON COUNTY LIBRARY | 37,909 | 0.007668% |
| P084 | ANDERSON-DEAN COMM PARK | 16,880 | 0.003414% |
| P087 | MONTGOMERY CTY WATER DIST | 11,726 | 0.002372% |
| P088 | MORGAN CO WATER DIST | 39,056 | 0.007900% |
| P089 | MUHLBERG WATER DIST #3 | 47,797 | 0.009668% |
| P090 | NORTH NELSON WATER DIST | 39,417 | 0.007973% |
| P092 | OHIO CO REG WASTEWATER D | 44,314 | 0.008964% |
| P097 | KY RIVER AREA DEV DIST | 264,405 | 0.053483% |
| P100 | LAKE CUMBERLAND CAA, INC | 604,795 | 0.122337% |
| P103 | MOREHEAD TOURISM COMMISSI | 44,590 | 0.009020% |
| P104 | RUSSELL CO TOURIST COMM | 13,476 | 0.002726% |
| P105 | GEORGETOWN/SCOTT TOURISM | 25,041 | 0.005065% |
| P106 | MULTI PURPOSE COMM ACTION | 58,899 | 0.011914% |
| P107 | SIMPSON CO LIBRARY DIST | 38,643 | 0.007817% |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 7,226 | 0.001462% |
| P111 | JOHN L STREET LIBRARY | 18,524 | 0.003747% |
| P113 | STURGIS HOUSING AUTHORITY | 10,852 | 0.002195% |
| P115 | HOUSING AUTH SPRINGFIELD | 14,171 | 0.002866% |
| P116 | CITY OF MONTICELLO | 67,970 | 0.013749% |
| P117 | CITY OF CLAY | 47,342 | 0.009576% |
| P120 | WOODFORD CO CONSERV DIST | 8,414 | 0.001702% |
| P959 | CITY OF CRESTVIEW HILLS | 47,455 | 0.009599% |
| R003 | SOUTH ANDERSON WATER DIST | 46,475 | 0.009401% |
| R005 | BARREN CO SOIL CONS DIS | 5,901 | 0.001194% |
| R008 | BOONE CO LIBRARY DIST | 609,835 | 0.123357% |
| R010 | ASHLAND BD OF ED | 974,512 | 0.197123% |
| R011 | DANVILLE BOYLE PLANNING | 17,098 | 0.003459% |
| R013 | BREATHITT COUNTY WATER DISTRICT | 33,381 | 0.006752% |
| R015 | CITY OF SHEPHERDSVILLE | 239,256 | 0.048396% |
| R017 | CITY OF PRINCETON | 120,848 | 0.024445% |
| R018 | MURRAY ELECTRIC SYSTEM | 527,475 | 0.106697% |
| R019 | FORT THOMAS BOARD OF ED | 650,956 | 0.131674% |
| R021 | CARROLLTON/CARR CO REC TR | 9,380 | 0.001897% |
| R024 | CHRISTIAN CO WATER DIST | 110,598 | 0.022372% |
| R030 | DAVISS CO AIRPORT BD | 65,757 | 0.013301% |
| R033 | CITY OF RAVENNA | 12,329 | 0.002494% |
| R034 | LEXINGTON PUBLIC LIBRARY | 1,017,926 | 0.205905% |
| R036 | CITY OF PRESTONSBURG | 506,713 | 0.102497% |
| R037 | PAUL SAWYIER LIBRARY | 214,004 | 0.043288% |
| R038 | CITY OF FULTON | 231,098 | 0.046746% |
| R041 | CITY OF CRITTENDEN | 20,309 | 0.004108% |
| R042 | MAYFIELD ELEC & WATER SYS | 659,294 | 0.133361% |
| R045 | CITY OF RUSSELL | 188,619 | 0.038154% |
| R047 | LINCOLN TRAIL AREA DEV DI | 273,698 | 0.055363% |
| R048 | HARLAN CO CONSERV DIST | 7,925 | 0.001603% |
| R050 | HART CO AMB SERVICE | 192,197 | 0.038877% |
| R051 | HENDERSON MUN W & S DEPT | 773,392 | 0.156441% |
| R052 | CITY OF CAMPBELLSBURG | 10,246 | 0.002072% |
| R054 | SOUTH HOPKINS WATER DIST | 54,909 | 0.011107% |
| R057 | CITY OF WILMORE | 192,265 | 0.038891% |
| R058 | HOUSING AUTH OF PAINTSVLE | 95,286 | 0.019274% |
| R061 | KY COMM ECONOMIC OPPORT | 1,285,276 | 0.259984% |
| R063 | WOODCREEK WATER DISTRICT | 413,276 | 0.083597% |
| R071 | LOGAN CO PUBLIC LIBRARY | 91,948 | 0.018599% |
| R072 | LYON CO HOUSING AUTHORITY | 47,148 | 0.009537% |
| R073 | MCCRACKEN CO BD OF ED | 1,754,920 | 0.354983% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| R076 | RICHMOND UTILITIES | 619,393 | 0.125290% |
| R078 | CITY OF LORETTO | 4,944 | 0.001000% |
| R079 | MARSHALL CO PUB LIBRARY | 146,039 | 0.029540% |
| R088 | CITY OF WEST LIBERTY | 242,129 | 0.048978% |
| R089 | CENTRAL CITY MUN WTR&SEWR | 182,449 | 0.036906% |
| R090 | NELSON CO PUBLIC LIBRARY | 202,226 | 0.040906% |
| R093 | TRI CO COMM ACTION AGENCY | 52,659 | 0.010652% |
| R097 | PERRY COUNTY PUBLIC LIB | 121,261 | 0.024529% |
| R103 | ROWAN CO PUBLIC LIBRARY | 70,498 | 0.014260% |
| R104 | CITY OF RUSSELL SPRINGS | 164,402 | 0.033255% |
| R105 | CITY OF STAMPING GROUND | 4,148 | 0.000839% |
| R106 | SHELBY CO PARK RECREATION | 84,020 | 0.016995% |
| R109 | TAYLOR CO PUBLIC LIBRARY | 62,801 | 0.012703% |
| R114 | BOWLING GREEN PUBLIC SCHO | 1,256,956 | 0.254255% |
| R115 | S W E D A | 11,966 | 0.002420% |
| R116 | WAYNE CO CONSERV DIST | 9,955 | 0.002014% |
| R117 | WEBSTER COUNTY WATER DIST | 78,878 | 0.015955% |
| R118 | WILLIAMSBURG IND BD OF ED | 201,771 | 0.040814% |
| R120 | CITY OF MIDWAY | 51,926 | 0.010503% |
| R959 | N KY LEGAL AID SOCIETY | 448,717 | 0.090766% |
| T036 | FLOYD COUNTY CONSV DIST | 18,743 | 0.003791% |
| V001 | ADAIR COUNTY FISCAL COURT | 338,968 | 0.068566% |
| V002 | ALLEN COUNTY FISCAL COURT | 424,206 | 0.085808% |
| V003 | ANDERSON CO FISCAL COURT | 481,245 | 0.097346% |
| V004 | BALLARD COUNTY FISCAL CT | 460,409 | 0.093131% |
| V005 | BARREN CO FISCAL CT | 308,022 | 0.062306% |
| V006 | BATH CO FISCAL COURT | 238,700 | 0.048284% |
| V007 | BELL CO FISCAL CT | 432,351 | 0.087455% |
| V008 | BOONE CO FISCAL CT | 1,972,571 | 0.399009% |
| V009 | BOURBON CO FISCAL COURT | 454,764 | 0.091989% |
| V010 | BOYD COUNTY FISCAL COURT | 1,335,343 | 0.270111% |
| V011 | BOYLE COUNTY FISCAL COURT | 625,716 | 0.126569% |
| V012 | BRACKEN CO FISCAL COURT | 238,759 | 0.048296% |
| V013 | BREATHITT CO FISCAL COURT | 253,375 | 0.051252% |
| V014 | BRECKINRIDGE CO FISCAL CT | 485,458 | 0.098198% |
| V016 | BUTLER COUNTY FISCAL CT | 400,892 | 0.081092% |
| V017 | CALDWELL CO FISCAL COURT | 277,665 | 0.056166% |
| V018 | CALLOWAY CO FISCAL COURT | 777,945 | 0.157362% |
| V019 | CAMPBELL CO FISCAL CT | 1,849,916 | 0.374199% |
| V020 | CARLISLE CO FISCAL COURT | 174,598 | 0.035317% |
| V021 | CARROLL CO FISCAL CT | 509,008 | 0.102961% |
| V022 | CARTER CO FISCAL CT | 653,580 | 0.132205% |
| V023 | CASEY CO FISCAL COURT | 454,883 | 0.092013% |
| V024 | CHRISTIAN CO FISCAL COURT | 685,973 | 0.138758% |
| V025 | CLARK COUNTY FISCAL COURT | 610,828 | 0.123558% |
| V026 | CLAY COUNTY FISCAL CT | 781,567 | 0.158094% |
| V027 | CLINTON CO FISCAL COURT | 391,636 | 0.079220% |
| V028 | CRITTENDEN CO FIS CT | 418,983 | 0.084751% |
| V030 | DAVISS CO FISCAL COURT | 1,176,863 | 0.238054% |
| V031 | EDMONSON CO FISCAL CRT | 281,273 | 0.056896% |
| V032 | ELLIOTT CO FISCAL CT | 145,780 | 0.029488% |
| V033 | ESTILL CO FISCAL COURT | 374,884 | 0.075831% |
| V035 | FLEMING CO FISCAL COURT | 218,006 | 0.044098% |
| V036 | FLOYD CO FISCAL COURT | 716,884 | 0.145010% |
| V037 | FRANKLIN CO FISCAL COURT | 1,008,928 | 0.204085% |
| V038 | FULTON COUNTY FIS CT | 567,986 | 0.114891% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V039 | GALLATIN CO FISCAL COURT | 390,887 | 0.079068% |
| V040 | GARRARD CO FISCAL COURT | 410,838 | 0.083104% |
| V041 | GRANT COUNTY FISCAL COURT | 577,033 | 0.116722% |
| V042 | GRAVES COUNTY FISCAL CT | 787,373 | 0.159269% |
| V043 | GRAYSON CO FISCAL COURT | 783,088 | 0.158402% |
| V044 | GREEN COUNTY FISCAL COURT | 165,943 | 0.033567% |
| V045 | GREENUP CO FISCAL CT | 823,208 | 0.166518% |
| V046 | HANCOCK CO FISCAL COURT | 448,129 | 0.090647% |
| V047 | HARDIN CO FISCAL COURT | 652,314 | 0.131949% |
| V048 | HARLAN CO FIS CT | 671,046 | 0.135738% |
| V049 | HARRISON CO FISCAL COURT | 257,454 | 0.052078% |
| V050 | HART COUNTY FISCAL COURT | 493,130 | 0.099750% |
| V051 | HENDERSON CO FISCAL COURT | 1,254,008 | 0.253659% |
| V052 | HENRY CO FISCAL COURT | 276,404 | 0.055911% |
| V053 | HICKMAN CO FISCAL COURT | 208,472 | 0.042169% |
| V054 | HOPKINS CO FISCAL COURT | 880,027 | 0.178011% |
| V055 | JACKSON CO FISCAL COURT | 458,835 | 0.092812% |
| V057 | JESSAMINE CO FISCAL COURT | 1,102,722 | 0.223057% |
| V060 | KNOTT CO FISCAL CT | 285,775 | 0.057806% |
| V061 | KNOX CO FISCAL CT | 630,169 | 0.127470% |
| V062 | LARUE CO FISCAL COURT | 418,459 | 0.084645% |
| V063 | LAUREL COUNTY FISCAL COUR | 1,179,791 | 0.238647% |
| V064 | LAWRENCE CO FISCAL CT | 393,741 | 0.079645% |
| V065 | LEE COUNTY FISCAL COURT | 251,890 | 0.050952% |
| V066 | LESLIE CO FISCAL COURT | 516,360 | 0.104449% |
| V067 | LETCHER CO FISCAL COURT | 423,747 | 0.085715% |
| V068 | LEWIS COUNTY FISCAL COURT | 380,502 | 0.076967% |
| V069 | LINCOLN CO FISCAL COURT | 390,947 | 0.079080% |
| V070 | LIVINGSTON CO FISCAL CT | 401,815 | 0.081279% |
| V071 | LOGAN COUNTY FISCAL COURT | 736,436 | 0.148965% |
| V072 | LYON COUNTY FISCAL COURT | 190,391 | 0.038512% |
| V073 | MCCRACKEN CO FISCAL COURT | 730,911 | 0.147848% |
| V074 | MCCREARY CO FISCAL CT | 502,403 | 0.101625% |
| V075 | MCLEAN COUNTY FISCAL CT | 390,017 | 0.078892% |
| V076 | MADISON CO FISCAL COURT | 1,138,484 | 0.230291% |
| V077 | MAGOFFIN CO FISCAL COURT | 240,702 | 0.048689% |
| V078 | MARION CO FISCAL COURT | 870,681 | 0.176120% |
| V079 | MARSHALL CO FISCAL COURT | 842,237 | 0.170367% |
| V080 | MARTIN CO FISCAL COURT | 279,685 | 0.056574% |
| V081 | MASON CO FIS CT | 592,546 | 0.119859% |
| V082 | MADE COUNTY FISCAL COURT | 983,392 | 0.198919% |
| V083 | MENIFEE CO FISCAL COURT | 168,584 | 0.034101% |
| V084 | MERCER COUNTY FISCAL COUR | 333,920 | 0.067545% |
| V085 | METCALFE CO FISCAL COURT | 207,725 | 0.042018% |
| V086 | MONROE CO FISCAL COURT | 195,412 | 0.039528% |
| V087 | MONTGOMERY CO FISCAL CT | 621,358 | 0.125687% |
| V088 | MORGAN CO FISCAL CT | 230,971 | 0.046721% |
| V089 | MUHLENBERG CO FISCAL CT | 883,472 | 0.178708% |
| V090 | NELSON CO FISCAL CT | 1,186,235 | 0.239950% |
| V091 | NICHOLAS CO FISCAL COURT | 221,584 | 0.044822% |
| V092 | OHIO COUNTY FISCAL CRT | 531,662 | 0.107544% |
| V093 | OLDHAM CO FISCAL COURT | 800,261 | 0.161876% |
| V094 | OWEN COUNTY FISCAL COURT | 313,416 | 0.063397% |
| V095 | OWSLEY CO FISCAL COURT | 148,375 | 0.030013% |
| V096 | PENDLETON CO FISCAL COURT | 273,058 | 0.055234% |
| V097 | PERRY COUNTY FISCAL COURT | 722,618 | 0.146170% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V098 | PIKE COUNTY FISCAL COURT | 1,488,628 | 0.301118% |
| V099 | POWELL CO FISCAL CT | 625,782 | 0.126582% |
| V100 | PULASKI CO FISCAL CT | 1,139,909 | 0.230579% |
| V101 | ROBERTSON CO FISCAL CT | 97,380 | 0.019698% |
| V102 | ROCKCASTLE CO FISCAL CT | 503,304 | 0.101808% |
| V103 | ROWAN CO FISCAL COURT | 742,161 | 0.150123% |
| V104 | RUSSELL CO FISCAL COURT | 451,315 | 0.091291% |
| V105 | SCOTT CO FISCAL CT | 698,902 | 0.141373% |
| V106 | SHELBY CO FISCAL COURT | 633,944 | 0.128233% |
| V107 | SIMPSON CO FISCAL COURT | 566,907 | 0.114673% |
| V108 | SPENCER CO TREASURER | 263,455 | 0.053291% |
| V109 | TAYLOR COUNTY FISCAL COUR | 544,952 | 0.110232% |
| V110 | TODD COUNTY FISCAL COURT | 376,827 | 0.076224% |
| V111 | TRIGG COUNTY FISCAL COURT | 444,412 | 0.089895% |
| V112 | TRIMBLE CO FISCAL COURT | 299,033 | 0.060488% |
| V113 | UNION COUNTY FISCAL COURT | 496,924 | 0.100517% |
| V114 | WARREN COUNTY FISCAL COUR | 1,583,911 | 0.320391% |
| V115 | WASHINGTON CO FIS COURT | 312,956 | 0.063304% |
| V116 | WAYNE COUNTY FISCAL COURT | 729,317 | 0.147525% |
| V117 | WEBSTER CO FISCAL COURT | 550,382 | 0.111330% |
| V119 | CITY OF HIGHLAND HEIGHTS | 63,640 | 0.012873% |
| V120 | WOODFORD CO FISCAL COURT | 592,509 | 0.119852% |
| V122 | FAMILY HEALTH CENTER | 3,303,059 | 0.668138% |
| V125 | LOUISVILLE MEM COMM | 28,348 | 0.005734% |
| V126 | LOU & JEFF CO RIVERPORT | 28,202 | 0.005705% |
| V127 | LOU LABOR MANAGER COM | 12,661 | 0.002561% |
| V129 | T A R C | 6,184,262 | 1.250944% |
| V130 | ANCHORAGE BD OF EDUCATION | 154,265 | 0.031204% |
| V137 | FRANKLIN CO CONS DIST | 11,900 | 0.002407% |
| V145 | CITY OF WURLAND | 14,145 | 0.002861% |
| V147 | HARDIN CO WATER DIST #2 | 745,559 | 0.150811% |
| V151 | HOUSING AUTH OF HENDERSON | 212,897 | 0.043065% |
| V156 | JEFF CO BD OF ED | 36,127,684 | 7.307871% |
| V158 | BIG SANDY AREA COMM PRO | 369,763 | 0.074795% |
| V159 | CITY OF ERLANGER | 350,776 | 0.070954% |
| V163 | EAST BERNSTADT BD OF ED | 77,219 | 0.015620% |
| V171 | CITY OF ADAIRVILLE | 33,722 | 0.006821% |
| V176 | MADISON CO CONSERVAT DIST | 7,459 | 0.001509% |
| V189 | CITY OF CENTRAL CITY | 260,793 | 0.052753% |
| V196 | CITY OF BUTLER | 7,463 | 0.001510% |
| V197 | CITY OF HAZARD | 726,406 | 0.146936% |
| V198 | MOUNTAIN WATER DISTRICT | 420,346 | 0.085027% |
| V200 | PULASKI COUNTY LIBRARY | 110,398 | 0.022331% |
| V205 | BARREN/METCALFE CO AMB SR | 18,578 | 0.003758% |
| V206 | SHELBYVLE MUN WATER&SEWER | 271,777 | 0.054975% |
| V207 | BELL CO PUBLIC LIBRARY | 51,705 | 0.010459% |
| V208 | CITY OF WALTON | 85,076 | 0.017209% |
| V218 | MURRAY TOURISM COMMISSION | 16,984 | 0.003436% |
| V219 | BELLEVUE BD OF EDUCATION | 191,263 | 0.038688% |
| V224 | PENNYROYAL AREA MUSEUM | 22,790 | 0.004610% |
| V230 | OWENSBORO RIVERPORT AUTH | 474,408 | 0.095963% |
| V236 | BIG SANDY AREA DEV DIST | 468,410 | 0.094749% |
| V237 | BLUE GRASS COMM ACTION | 914,998 | 0.185085% |
| V247 | HARDIN CO WATER DIST #1 | 752,097 | 0.152133% |
| V251 | HENDERSON CO RIVER AUTH | 154,574 | 0.031267% |
| V259 | KENTON CO PUBLIC LIBRARY | 963,711 | 0.194938% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V263 | LAUREL CO BD OF EDUCATION | 1,866,187 | 0.377490% |
| V271 | RUSSELLVILLE ELEC PL BD | 235,417 | 0.047620% |
| V281 | HOUSING AUTH OF MAYSVILLE | 75,720 | 0.015317% |
| V298 | CITY OF PIKEVILLE | 567,002 | 0.114692% |
| V300 | HOUSING AUTH OF SOMERSET | 94,383 | 0.019092% |
| V305 | CITY OF CAVE CITY | 113,604 | 0.022980% |
| V306 | HOUSING AUTH OF SHELBYVLE | 19,446 | 0.003933% |
| V308 | NORTHERN KY AREA DEV.DIST | 585,562 | 0.118447% |
| V319 | CAMPBELL CO BD OF ED | 1,513,038 | 0.306055% |
| V324 | CHRISTIAN CO CONS DIST | 6,624 | 0.001340% |
| V330 | CITY OF OWENSBORO | 2,079,672 | 0.420673% |
| V336 | SANDY VALLEY TRANS SER IN | 407,752 | 0.082480% |
| V337 | FRANKFORT ELEC WATER BD | 2,526,056 | 0.510967% |
| V347 | CITY OF RADCLIFF | 447,679 | 0.090556% |
| V359 | CITY OF ELSMERE | 103,902 | 0.021017% |
| V363 | LONDON LAUREL CO COMM CTR | 142,976 | 0.028921% |
| V373 | PADUCAH MCCRACKEN CO TOUR | 59,637 | 0.012063% |
| V376 | CITY OF BEREA | 1,318,836 | 0.266772% |
| V398 | CITY OF ELKHORN CITY | 34,929 | 0.007065% |
| V400 | PULASKI CO SOIL CONS DIST | 20,202 | 0.004086% |
| V405 | MARY W WELDON MEM PUB LIB | 43,772 | 0.008854% |
| V407 | BELL/WHITLEY COMM ACTION | 545,313 | 0.110305% |
| V419 | DAYTON CITY SCHOOLS | 246,429 | 0.049847% |
| V424 | PENNYRILE ALLIED COMM SER | 651,817 | 0.131849% |
| V430 | OWENSBORO MUN UTILITIES | 3,582,901 | 0.724744% |
| V436 | APPALACHIAN RES & DEFENSE | 388,153 | 0.078515% |
| V437 | FKT/FKLN CO TOUR&CONV COM | 25,090 | 0.005075% |
| V447 | CITY OF ELIZABETHTOWN | 1,543,843 | 0.312287% |
| V459 | LUDLOW BD OF EDUCATION | 134,780 | 0.027263% |
| V463 | LONDON LAUREL TOURIST COM | 28,206 | 0.005706% |
| V473 | PADUCAH POWER SYSTEM | 1,112,184 | 0.224971% |
| V476 | KY RIVER FOOTHILLS DEV CO | 958,178 | 0.193819% |
| V500 | WEST PULASKI WATER DISTR | 76,051 | 0.015383% |
| V505 | CITY OF PARK CITY | 5,419 | 0.001096% |
| V507 | BELL CO SOLID WASTE OFFIC | 36,026 | 0.007287% |
| V508 | CITY OF UNION | 22,224 | 0.004495% |
| V524 | HOPKINSVL WATER ENV ATH | 722,572 | 0.146161% |
| V530 | AUDUBON AREA COMM SER INC | 2,797,686 | 0.565912% |
| V537 | CAPITAL COMMUNITY E I D A | 17,772 | 0.003595% |
| V547 | ELIZABETHTOWN TOUR/CON BU | 39,011 | 0.007891% |
| V559 | BEECHWOOD BOARD OF EDUC | 246,097 | 0.049780% |
| V563 | LONDON-LAUREL CO IDA | 18,303 | 0.003702% |
| V576 | SOUTHERN MADISON WATER DT | 63,962 | 0.012938% |
| V607 | PINEVILLE UTILITY COMM | 220,604 | 0.044624% |
| V619 | SOUTHGATE BD OF ED | 52,039 | 0.010526% |
| V624 | HOPKINSVL ELECTRIC SYSTEM | 708,945 | 0.143404% |
| V630 | CITY OF WHITESVILLE | 29,072 | 0.005881% |
| V637 | FARMDALE WATER DISTRICT | 20,918 | 0.004231% |
| V647 | CITY OF VINE GROVE | 123,279 | 0.024937% |
| V659 | KENTON CO BD OF ED | 3,686,936 | 0.745789% |
| V663 | LAUREL CO CONSERV DIST | 10,781 | 0.002181% |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 288,289 | 0.058315% |
| V676 | MADISON CO UTILITIES DIST | 118,434 | 0.023957% |
| V707 | BELL CO CONSERVATION DIST | 2,912 | 0.000589% |
| V708 | HEBRON FIRE PROTECTION DI | 13,760 | 0.002783% |
| V724 | PENNYRILE AREA DEVP DIST | 341,676 | 0.069114% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V730 | GREEN RIV AREA DEL DIST | 444,772 | 0.089968% |
| V737 | KY ASSOC OF CO (KACO) | 694,630 | 0.140509% |
| V756 | JEFF CO MED CENTER LAUNDR | 441,668 | 0.089340% |
| V759 | ERLANGER/ELSMERE BD OF ED | 687,106 | 0.138987% |
| V773 | MCCRACKEN CO PUB LIBRARY | 204,459 | 0.041358% |
| V808 | POINT PLEASANT FIRE DIST | 401 | 0.000081% |
| V819 | NEWPORT BD OF ED | 608,458 | 0.123078% |
| V830 | REGIONAL WTR RESOURCE AGY | 912,084 | 0.184495% |
| V856 | KYIANA REG PLANNING DEV | 756,231 | 0.152969% |
| V859 | COVINGTON BD OF ED | 1,851,789 | 0.374577% |
| V873 | PADUCAH-MCRACKEN CO RIV | 79,904 | 0.016163% |
| V919 | CITY OF WILDER | 41,565 | 0.008408% |
| V930 | OWENSBORO METRO PLAN COMM | 110,525 | 0.022357% |
| V937 | HOUSING AUTH OF FRANKFORT | 121,731 | 0.024624% |
| V959 | CITY OF COVINGTON | 1,293,695 | 0.261687% |
| W001 | ADAIR COUNTY ATTORNEY | 24,961 | 0.005049% |
| W003 | ANDERSON COUNTY ATTORNEY | 8,379 | 0.001695% |
| W004 | BALLARD COUNTY ATTORNEY | 15,786 | 0.003193% |
| W010 | BOYD COUNTY ATTORNEY | 41,398 | 0.008374% |
| W011 | BOYLE COUNTY ATTORNEY | 14,450 | 0.002923% |
| W013 | BREATHITT CO ATTORNEY | 12,015 | 0.002430% |
| W015 | BULLITT COUNTY ATTORNEY | 78,460 | 0.015871% |
| W016 | BUTLER COUNTY ATTORNEY | 4,722 | 0.000955% |
| W017 | CALDWELL COUNTY ATTORNEY | 21,142 | 0.004277% |
| W018 | CALLOWAY COUNTY ATTORNEY | 43,187 | 0.008736% |
| W019 | CAMPBELL COUNTY ATTORNEY | 96,772 | 0.019575% |
| W021 | CARROLL COUNTY ATTORNEY | 4,704 | 0.000952% |
| W022 | CHILD SUPPORT ENFORCEMENT | 14,463 | 0.002926% |
| W024 | CHRISTIAN COUNTY ATTORNEY | 71,449 | 0.014453% |
| W026 | CLAY COUNTY ATTORNEY | 27,991 | 0.005662% |
| W027 | CLINTON CO ATTORNEY | 15,904 | 0.003217% |
| W029 | CUMBERLAND CO ATTORNEY | 13,459 | 0.002722% |
| W031 | EDMONSON COUNTY ATTORNEY | 5,456 | 0.001104% |
| W032 | ELLIOTT COUNTY ATTORNEY | 11,728 | 0.002372% |
| W033 | ESTILL COUNTY ATTORNEY | 19,789 | 0.004003% |
| W035 | FLEMING COUNTY ATTORNEY | 37,821 | 0.007650% |
| W036 | FLOYD COUNTY ATTORNEY | 16,493 | 0.003336% |
| W041 | GRANT COUNTY CHILD SUPPOR | 21,988 | 0.004448% |
| W043 | GRAYSON COUNTY ATTORNEY | 22,338 | 0.004519% |
| W044 | GREEN COUNTY ATTORNEY | 10,034 | 0.002030% |
| W045 | GREENUP CO ATTY/CHILD SUP | 27,705 | 0.005604% |
| W047 | HARDIN COUNTY ATTORNEY | 139,730 | 0.028264% |
| W048 | HARLAN COUNTY ATTORNEY | 59,883 | 0.012113% |
| W050 | HART COUNTY ATTORNEY | 32,705 | 0.006615% |
| W051 | HENDERSON CO ATTORNEY | 58,206 | 0.011774% |
| W052 | HENRY COUNTY ATTORNEY | 8,772 | 0.001774% |
| W055 | JACKSON COUNTY ATTORNEY | 14,061 | 0.002844% |
| W056 | JEFFERSON CO ATTORNEY | 1,077,509 | 0.217957% |
| W058 | JOHNSON CO ATTORNEY | 30,983 | 0.006267% |
| W060 | KNOTT COUNTY ATTORNEY | 19,325 | 0.003909% |
| W061 | KNOX COUNTY ATTORNEY | 34,505 | 0.006980% |
| W063 | LAUREL COUNTY ATTORNEY | 76,897 | 0.015555% |
| W064 | LAWRENCE COUNTY ATTORNEY | 18,982 | 0.003840% |
| W066 | LESLIE COUNTY ATTORNEY | 17,415 | 0.003523% |
| W067 | LETCHER COUNTY ATTORNEY | 29,520 | 0.005971% |
| W069 | LINCOLN COUNTY ATTORNEY | 22,208 | 0.004492% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| W070 | LIVINGSTON CO ATTORNEY | 13,012 | 0.002632% |
| W071 | LOGAN COUNTY ATTORNEY | 3,047 | 0.000616% |
| W073 | MCCRACKEN COUNTY ATTORNEY | 7,569 | 0.001531% |
| W075 | MCLEAN COUNTY ATTORNEY | 3,050 | 0.000617% |
| W076 | MADISON COUNTY ATTORNEY | 14,623 | 0.002958% |
| W077 | MAGOFFIN CO ATTORNEY | 5,934 | 0.001200% |
| W078 | MARION COUNTY ATTORNEY | 10,320 | 0.002088% |
| W079 | MARSHALL COUNTY ATTORNEY | 5,420 | 0.001096% |
| W080 | MARTIN COUNTY ATTORNEY | 20,624 | 0.004172% |
| W082 | MEADE COUNTY ATTORNEY | 18,271 | 0.003696% |
| W083 | MENIFEE COUNTY ATTORNEY | 8,384 | 0.001696% |
| W084 | MERCER COUNTY ATTORNEY | 21,078 | 0.004264% |
| W085 | METCALFE COUNTY ATTORNEY | 17,547 | 0.003549% |
| W087 | MONTGOMERY CO ATTORNEY | 1,930 | 0.000390% |
| W090 | NELSON COUNTY ATTORNEY | 48,063 | 0.009722% |
| W091 | NICHOLAS COUNTY ATTORNEY | 7,826 | 0.001583% |
| W092 | OHIO COUNTY ATTORNEY | 19,348 | 0.003914% |
| W095 | OWSLEY COUNTY ATTORNEY | 11,453 | 0.002317% |
| W096 | PENDLETON COUNTY ATTORNEY | 16,434 | 0.003324% |
| W097 | PERRY COUNTY ATTORNEY | 46,277 | 0.009361% |
| W098 | PIKE COUNTY ATTORNEY | 116,323 | 0.023530% |
| W099 | POWELL COUNTY ATTORNEY | 19,691 | 0.003983% |
| W103 | ROWAN COUNTY ATTORNEY | 3,409 | 0.000690% |
| W104 | RUSSELL COUNTY ATTORNEY | 26,875 | 0.005436% |
| W105 | SCOTT COUNTY ATTORNEY | 18,144 | 0.003670% |
| W106 | SHELBY COUNTY ATTORNEY | 9,853 | 0.001993% |
| W107 | SIMPSON COUNTY ATTORNEY | 1,696 | 0.000343% |
| W109 | TAYLOR COUNTY ATTORNEY | 25,740 | 0.005207% |
| W113 | UNION COUNTY ATTORNEY | 1,869 | 0.000378% |
| W114 | WARREN CO ATTY/CHILD SUPP | 104,493 | 0.021137% |
| W115 | WASHINGTON CO ATTORNEY | 12,107 | 0.002449% |
| W119 | WOLFE COUNTY ATTORNEY | 6,730 | 0.001361% |
| W120 | WOODFORD COUNTY ATTORNEY | 31,139 | 0.006299% |
| X030 | OWENSBORO DAVIESS CO TOUR | 59,998 | 0.012136% |
| X034 | FAYETTE CO ATTORNEY OFF | 299,598 | 0.060602% |
| X059 | KENTON COUNTY ATTORNEY | 169,332 | 0.034252% |
| X105 | GEORGETOWN WATER & SEWER | 617,825 | 0.124973% |
| X956 | LOU FIREFIGHTERS PENS FUN | 36,385 | 0.007360% |
| | | \$ 494,367,497 | 100.000000% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|-----------------------------------|------------------------------------|-------------------------------------|
| 39932 | JEFFERSON CO SHERIFF | \$ 1,973,176 | 1.123529% |
| 39934 | KENTON CO SHERIFF | 453,980 | 0.258497% |
| 39936 | CAMPBELL CO SHERIFF | 36,342 | 0.020693% |
| 39938 | FAYETTE CO SHERIFF | 818,766 | 0.466207% |
| 39940 | DAVIESS CO SHERIFF | 577,229 | 0.328675% |
| 39944 | HARDIN COUNTY SHERIFF | 383,081 | 0.218127% |
| 39946 | WARREN COUNTY SHERIFF | 648,570 | 0.369297% |
| 39948 | BOONE COUNTY SHERIFF | 2,595,287 | 1.477760% |
| 39952 | MADISON COUNTY SHERIFF | 287,356 | 0.163621% |
| 39962 | BULLITT CO SHERIFF | 397,401 | 0.226280% |
| A156 | CITY OF ANCHORAGE | 35,005 | 0.019932% |
| AB19 | BELLEVUE/DAYTON FIRE | 336,642 | 0.191684% |
| AC19 | CAMPBELL CO FIRE DIST 1 | 191,986 | 0.109317% |
| AD19 | SOUTHERN CAMPBELL F DIST | 135,000 | 0.076869% |
| AS02 | ALLEN CO AMBULANCE SVC | 216,462 | 0.123254% |
| AS20 | WOODFORD CO FIRE DISTRICT | 62,982 | 0.035862% |
| B008 | BURLINGTON FIRE PRO DIST | 450,188 | 0.256338% |
| B015 | CITY OF HILLVIEW | 273,015 | 0.155455% |
| B045 | CITY OF BELLEFONTE | 50,026 | 0.028485% |
| B256 | BUECHEL FIRE PROTECT DIST | 477,328 | 0.271791% |
| B259 | CITY OF LUDLOW | 282,790 | 0.161021% |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 4,191,951 | 2.386903% |
| B656 | LOUISVILLE AIRPORT AUTHOR | 612,995 | 0.349040% |
| B956 | LAKE DREAMLAND FIRE DIST | 55,114 | 0.031382% |
| C106 | CITY OF SIMPSONVILLE | 94,729 | 0.053939% |
| C156 | FAIRDALE FIRE DISTRICT | 263,374 | 0.149965% |
| C256 | LOUISVILLE/JEFF CO METRO | 45,520,221 | 25.919279% |
| C356 | INDIAN HILLS POLICE DEPT | 48,662 | 0.027708% |
| D071 | CITY OF LEWISBURG | 15,133 | 0.008617% |
| D098 | CITY OF COAL RUN VILLAGE | 50,245 | 0.028609% |
| D106 | SIMPSONVILLE RURAL FIRE | 115,646 | 0.065849% |
| G015 | ZONETON FIRE PROT DIST | 302,539 | 0.172266% |
| GS06 | SHELBY CO SUB FIRE DIST | 22,448 | 0.012782% |
| J002 | CITY OF SCOTTSVILLE | 179,447 | 0.102178% |
| J003 | CITY OF LAWRENCEBURG | 213,004 | 0.121285% |
| J007 | CITY OF MIDDLESBORO | 621,032 | 0.353617% |
| J024 | CITY OF HOPKINSVILLE | 2,661,366 | 1.515386% |
| J037 | CITY OF FRANKFORT | 2,676,259 | 1.523866% |
| J040 | CITY OF LANCASTER | 82,052 | 0.046720% |
| J059 | KENTON COUNTY AIRPORT BD | 2,502,520 | 1.424939% |
| J063 | CITY OF LONDON | 630,984 | 0.359283% |
| J067 | CITY OF WHITESBURG | 85,755 | 0.048829% |
| J084 | CITY OF HARRODSBURG | 113,358 | 0.064546% |
| J090 | CITY OF BARDSTOWN | 586,549 | 0.333982% |
| J100 | CITY OF SOMERSET | 1,779,636 | 1.013327% |
| J113 | CITY OF MORGANFIELD | 51,120 | 0.029108% |
| J118 | CITY OF CORBIN | 550,825 | 0.313640% |
| J156 | CITY OF JEFFERSONTOWN | 1,267,619 | 0.721784% |
| J210 | BOYD CO AMBULANCE SERVICE | 567,279 | 0.323010% |
| J256 | CITY OF ST MATTHEWS | 573,111 | 0.326330% |
| J259 | CITY OF PARK HILLS | 69,444 | 0.039541% |
| J319 | CITY OF ALEXANDRIA | 282,591 | 0.160908% |
| J324 | CITY OF OAK GROVE | 288,670 | 0.164369% |
| J356 | CITY OF WEST BUECHEL | 142,430 | 0.081100% |
| J359 | CITY OF FORT WRIGHT | 459,435 | 0.261603% |
| J410 | CANNONSBURG VOL FIRE DEPT | 21,817 | 0.012422% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J419 | CITY OF COLD SPRING | 197,711 | 0.112577% |
| J456 | CITY OF SHIVELY | 1,258,733 | 0.716725% |
| J510 | CITY OF CATLETTSBURG | 168,453 | 0.095917% |
| J619 | CITY OF FORT THOMAS | 1,175,831 | 0.669520% |
| J719 | CITY OF SOUTHGATE | 16,333 | 0.009300% |
| J756 | CITY OF PROSPECT | 37,127 | 0.021140% |
| J819 | CITY OF BELLEVUE | 188,170 | 0.107144% |
| J859 | CITY OF VILLA HILLS | 168,810 | 0.096120% |
| J919 | CITY OF DAYTON | 194,113 | 0.110528% |
| J956 | OKOLONA FIRE DISTRICT | 723,614 | 0.412027% |
| J959 | CITY OF INDEPENDENCE | 571,628 | 0.325486% |
| K001 | CITY OF COLUMBIA | 198,846 | 0.113223% |
| K010 | CITY OF ASHLAND | 1,970,463 | 1.121985% |
| K011 | CITY OF DANVILLE | 807,142 | 0.459588% |
| K016 | CITY OF MORGANTOWN | 76,159 | 0.043365% |
| K018 | CITY OF MURRAY | 1,032,584 | 0.587955% |
| K019 | CITY OF NEWPORT | 1,671,951 | 0.952012% |
| K026 | CITY OF MANCHESTER | 118,050 | 0.067218% |
| K029 | CITY OF BURKESVILLE | 74,202 | 0.042251% |
| K034 | LEX/FAYETTE URBAN CO GOVT | 4,110,547 | 2.340551% |
| K041 | CITY OF WILLIAMSTOWN | 129,528 | 0.073753% |
| K043 | CITY OF LEITCHFIELD | 287,148 | 0.163503% |
| K049 | CITY OF CYNTHIANA | 483,199 | 0.275134% |
| K065 | CITY OF BEATTYVILLE | 49,337 | 0.028092% |
| K071 | CITY OF RUSSELLVILLE | 448,972 | 0.255645% |
| K078 | CITY OF LEBANON | 214,561 | 0.122171% |
| K079 | CITY OF BENTON | 118,686 | 0.067580% |
| K090 | NELSON COUNTY BD OF ED | 14,971 | 0.008524% |
| K091 | CITY OF CARLISLE | 54,878 | 0.031248% |
| K099 | CITY OF STANTON | 124,555 | 0.070922% |
| K103 | CITY OF MOREHEAD | 297,940 | 0.169647% |
| K105 | CITY OF GEORGETOWN | 1,673,882 | 0.953111% |
| K106 | CITY OF SHELBYVILLE | 772,736 | 0.439997% |
| K108 | CITY OF TAYLORSVILLE | 35,508 | 0.020218% |
| K111 | CITY OF CADIZ | 89,246 | 0.050817% |
| K114 | CITY OF BOWLING GREEN | 4,524,848 | 2.576455% |
| K115 | CITY OF SPRINGFIELD | 86,279 | 0.049128% |
| K120 | CITY OF VERSAILLES | 795,529 | 0.452976% |
| K256 | JEFFERSONTOWN FIRE DIST | 1,634,854 | 0.930888% |
| K315 | MT WASHINGTON FIRE P DIST | 271,232 | 0.154440% |
| K356 | ST MATTHEWS FIRE DIST. | 1,887,907 | 1.074977% |
| K414 | CITY OF SMITHS GROVE | 15,594 | 0.008879% |
| K419 | ALEXANDRIA FIRE DISTRICT | 328,203 | 0.186879% |
| K456 | CAMP TAYLOR FIRE PRO DIST | 131,617 | 0.074943% |
| K559 | CITY OF TAYLOR MILL | 275,334 | 0.156776% |
| K659 | CITY OF EDGEWOOD | 530,339 | 0.301976% |
| K719 | CENTRAL CAMPBELL CO FIRE | 474,423 | 0.270137% |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 234,921 | 0.133764% |
| K856 | HIGHVIEW FIRE DISTRICT | 295,158 | 0.168063% |
| K859 | CITY OF FORT MITCHELL | 581,848 | 0.331305% |
| L001 | ADAIR CO AMBULANCE SER | 184,330 | 0.104958% |
| L005 | CITY OF GLASGOW | 957,331 | 0.545106% |
| L009 | CITY OF PARIS | 303,138 | 0.172607% |
| L015 | CITY OF MT WASHINGTON | 373,754 | 0.212816% |
| L025 | CITY OF WINCHESTER | 1,531,324 | 0.871938% |
| L031 | EDMONSON CO AMBULANCE DIS | 85,922 | 0.048924% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| L035 | CITY OF FLEMINGSBURG | 83,523 | 0.047558% |
| L039 | CITY OF WARSAW | 26,420 | 0.015043% |
| L044 | GREEN CO AMBULANCE SVC | 101,189 | 0.057617% |
| L050 | CITY OF MUNFORDVILLE | 41,002 | 0.023346% |
| L052 | CITY OF EMINENCE | 89,747 | 0.051102% |
| L057 | CITY OF NICHOLASVILLE | 1,818,590 | 1.035508% |
| L061 | CITY OF BARBOURVILLE | 70,229 | 0.039989% |
| L072 | CITY OF EDDYVILLE | 64,263 | 0.036592% |
| L073 | CITY OF PADUCAH | 2,694,809 | 1.534428% |
| L077 | CITY OF SALYERSVILLE | 58,278 | 0.033183% |
| L086 | CITY OF TOMPKINSVILLE | 92,487 | 0.052662% |
| L090 | CITY OF NEW HAVEN | 12,774 | 0.007274% |
| L107 | CITY OF FRANKLIN | 369,056 | 0.210141% |
| L108 | SPENCER CO FIRE DIST | 36,138 | 0.020577% |
| L110 | CITY OF ELKTON | 19,786 | 0.011266% |
| L159 | ELSMERE FIRE PROTECTION | 181,067 | 0.103100% |
| L656 | FERN CREEK FIRE PROT DIST | 422,873 | 0.240785% |
| L756 | PLEASURE RIDGE PARK FIRE | 1,294,352 | 0.737006% |
| M014 | CITY OF HARDINSBURG | 73,771 | 0.042005% |
| M015 | BULLITT CO FISCAL COURT | 33,697 | 0.019187% |
| M042 | CITY OF MAYFIELD | 981,303 | 0.558755% |
| M054 | CITY OF DAWSON SPRINGS | 62,212 | 0.035424% |
| M059 | KENTON COUNTY FISCAL CT | 919,198 | 0.523393% |
| M069 | CITY OF STANFORD | 152,547 | 0.086861% |
| M076 | CITY OF RICHMOND | 2,060,230 | 1.173098% |
| M081 | CITY OF MAYSVILLE | 756,688 | 0.430859% |
| M085 | CITY OF EDMONTON | 72,635 | 0.041359% |
| M096 | CITY OF FALMOUTH | 24,625 | 0.014022% |
| M109 | CITY OF CAMPBELLSVILLE | 430,670 | 0.245224% |
| M118 | WHITLEY CO FISCAL COURT | 52,557 | 0.029926% |
| M315 | CITY OF PIONEER VILLAGE | 73,245 | 0.041706% |
| N008 | CITY OF FLORENCE | 2,714,635 | 1.545717% |
| N011 | CITY OF PERRYVILLE | 10,018 | 0.005705% |
| N012 | CITY OF BROOKSVILLE | 21,393 | 0.012181% |
| N014 | CITY OF IRVINGTON | 40,275 | 0.022932% |
| N051 | CITY OF HENDERSON | 1,895,465 | 1.079280% |
| N054 | CITY OF MADISONVILLE | 1,770,766 | 1.008277% |
| N076 | MADISON CO EMS | 771,985 | 0.439569% |
| N087 | CITY OF MT STERLING | 368,775 | 0.209981% |
| N088 | MORGAN CO AMBULANCE SERV | 67,282 | 0.038310% |
| N093 | CITY OF LAGRANGE | 191,873 | 0.109252% |
| N094 | CITY OF OWENTON | 32,497 | 0.018504% |
| N100 | CITY OF BURNSIDE | 56,725 | 0.032299% |
| N104 | CITY OF JAMESTOWN | 21,736 | 0.012376% |
| P007 | CITY OF PINEVILLE | 96,425 | 0.054904% |
| P015 | CITY OF LEBANON JUNCTION | 29,899 | 0.017025% |
| P033 | ESTILL COUNTY EMS | 124,094 | 0.070659% |
| P041 | CITY OF DRY RIDGE | 243,152 | 0.138451% |
| P043 | CITY OF CLARKSON | 10,852 | 0.006179% |
| P079 | CITY OF CALVERT CITY | 141,994 | 0.080851% |
| P093 | SOUTH OLDHAM FIRE DEPT | 228,370 | 0.130034% |
| P116 | CITY OF MONTICELLO | 136,060 | 0.077473% |
| P117 | CITY OF CLAY | 14,832 | 0.008445% |
| R015 | CITY OF SHEPHERDSVILLE | 1,114,063 | 0.634349% |
| R017 | CITY OF PRINCETON | 206,715 | 0.117704% |
| R045 | CITY OF RUSSELL | 294,131 | 0.167478% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| R057 | CITY OF WILMORE | 137,131 | 0.078083% |
| R104 | CITY OF RUSSELL SPRINGS | 138,974 | 0.079132% |
| R105 | CITY OF STAMPING GROUND | 19,067 | 0.010857% |
| TS59 | INDEPENDENCE FIRE DIST | 722,386 | 0.411328% |
| V001 | ADAIR COUNTY FISCAL COURT | 137,744 | 0.078432% |
| V002 | ALLEN COUNTY FISCAL COURT | 205,907 | 0.117244% |
| V003 | ANDERSON CO FISCAL COURT | 165,917 | 0.094474% |
| V005 | BARREN CO FISCAL CT | 538,300 | 0.306509% |
| V007 | BELL CO FISCAL CT | 113,932 | 0.064873% |
| V008 | BOONE CO FISCAL CT | 705,838 | 0.401905% |
| V009 | BOURBON CO FISCAL COURT | 102,050 | 0.058108% |
| V011 | BOYLE COUNTY FISCAL COURT | 502,367 | 0.286049% |
| V012 | BRACKEN CO FISCAL COURT | 45,507 | 0.025912% |
| V013 | BREATHITT CO FISCAL COURT | 26,068 | 0.014843% |
| V014 | BRECKINRIDGE CO FISCAL CT | 111,009 | 0.063209% |
| V017 | CALDWELL CO FISCAL COURT | 118,748 | 0.067615% |
| V019 | CAMPBELL CO FISCAL CT | 670,166 | 0.381594% |
| V023 | CASEY CO FISCAL COURT | 92,843 | 0.052865% |
| V025 | CLARK COUNTY FISCAL COURT | 564,407 | 0.321374% |
| V030 | DAVISS CO FISCAL COURT | 1,202,726 | 0.684834% |
| V032 | ELLIOTT CO FISCAL CT | 18,095 | 0.010304% |
| V035 | FLEMING CO FISCAL COURT | 88,622 | 0.050461% |
| V037 | FRANKLIN CO FISCAL COURT | 1,241,858 | 0.707116% |
| V041 | GRANT COUNTY FISCAL COURT | 228,517 | 0.130118% |
| V043 | GRAYSON CO FISCAL COURT | 642,957 | 0.366101% |
| V047 | HARDIN CO FISCAL COURT | 1,266,954 | 0.721406% |
| V049 | HARRISON CO FISCAL COURT | 129,609 | 0.073799% |
| V052 | HENRY CO FISCAL COURT | 73,938 | 0.042100% |
| V054 | HOPKINS CO FISCAL COURT | 484,821 | 0.276058% |
| V057 | JESSAMINE CO FISCAL COURT | 921,281 | 0.524579% |
| V060 | KNOTT CO FISCAL CT | 55,205 | 0.031434% |
| V062 | LARUE CO FISCAL COURT | 76,369 | 0.043485% |
| V063 | LAUREL COUNTY FISCAL COUR | 102,118 | 0.058146% |
| V067 | LETCHER CO FISCAL COURT | 112,063 | 0.063809% |
| V070 | LIVINGSTON CO FISCAL CT | 97,554 | 0.055548% |
| V072 | LYON COUNTY FISCAL COURT | 35,917 | 0.020451% |
| V073 | MCCRACKEN CO FISCAL COURT | 1,230,288 | 0.700528% |
| V076 | MADISON CO FISCAL COURT | 265,322 | 0.151075% |
| V078 | MARION CO FISCAL COURT | 106,409 | 0.060590% |
| V079 | MARSHALL CO FISCAL COURT | 652,209 | 0.371369% |
| V081 | MASON CO FIS CT | 161,266 | 0.091825% |
| V083 | MENIFEE CO FISCAL COURT | 52,601 | 0.029951% |
| V087 | MONTGOMERY CO FISCAL CT | 206,333 | 0.117486% |
| V088 | MORGAN CO FISCAL CT | 18,335 | 0.010440% |
| V090 | NELSON CO FISCAL CT | 427,235 | 0.243268% |
| V093 | OLDHAM CO FISCAL COURT | 1,129,549 | 0.643167% |
| V094 | OWEN COUNTY FISCAL COURT | 55,004 | 0.031319% |
| V096 | PENDLETON CO FISCAL COURT | 75,970 | 0.043257% |
| V100 | PULASKI CO FISCAL CT | 797,756 | 0.454244% |
| V103 | ROWAN CO FISCAL COURT | 170,164 | 0.096891% |
| V105 | SCOTT CO FISCAL CT | 2,229,484 | 1.269472% |
| V106 | SHELBY CO FISCAL COURT | 1,031,892 | 0.587561% |
| V107 | SIMPSON CO FISCAL COURT | 175,856 | 0.100132% |
| V108 | SPENCER CO TREASURER | 227,319 | 0.129436% |
| V109 | TAYLOR COUNTY FISCAL COUR | 149,049 | 0.084869% |
| V112 | TRIMBLE CO FISCAL COURT | 35,107 | 0.019990% |

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020
(Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V113 | UNION COUNTY FISCAL COURT | 65,224 | 0.037139% |
| V115 | WASHINGTON CO FIS COURT | 93,049 | 0.052982% |
| V119 | CITY OF HIGHLAND HEIGHTS | 204,564 | 0.116479% |
| V120 | WOODFORD CO FISCAL COURT | 256,456 | 0.146027% |
| V159 | CITY OF ERLANGER | 1,303,495 | 0.742212% |
| V171 | CITY OF ADAIRVILLE | 8,351 | 0.004755% |
| V196 | CITY OF BUTLER | 14,890 | 0.008478% |
| V197 | CITY OF HAZARD | 19,237 | 0.010953% |
| V205 | BARREN/METCALFE CO AMB SR | 563,376 | 0.320787% |
| V298 | CITY OF PIKEVILLE | 364,424 | 0.207504% |
| V330 | CITY OF OWENSBORO | 3,404,115 | 1.938308% |
| V347 | CITY OF RADCLIFF | 992,084 | 0.564894% |
| V359 | CITY OF ELSMERE | 245,822 | 0.139971% |
| V408 | UNION EMERGENCY SERVICES | 589,276 | 0.335535% |
| V447 | CITY OF ELIZABETHTOWN | 1,816,474 | 1.034303% |
| V608 | WALTON FIRE DIST/EMS | 462,612 | 0.263412% |
| V647 | CITY OF VINE GROVE | 67,961 | 0.038697% |
| V708 | HEBRON FIRE PROTECTION DI | 842,797 | 0.479890% |
| V808 | POINT PLEASANT FIRE DIST | 272,340 | 0.155071% |
| V919 | CITY OF WILDER | 417,339 | 0.237634% |
| V959 | CITY OF COVINGTON | 5,309,572 | 3.023278% |
| | | \$ 175,623,015 | 100.000000% |

DRAFT

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Entity Retirement System
Schedule B-Schedule of Pension Assets by Employer
Fiscal Year Ending June 30, 2020

Entity Retirement System
Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Resident and Resident and in each reporting employer may appear on multiple schedules.

| Participating Employer | Disc. Rate | Lump Sum | Disc. Rate | Disc. Rate | Pension Assets | | Contributing Balance of Deferred Outflows of Resources | | | | Change in Balance of Deferred Outflows of Resources | | | | Recognition of Deferred Outflows of Resources for Future Measurement Period Ending June 30, 2020 | | | | | | | | | | | |
|------------------------|-------------|-------------|-------------|-------------|---|---|--|-------------|-------------|---|---|---------------|---------------|---------------|--|---|-------------|---------------|------------|------|------|------|------|------|------------|--|
| | | | | | Proportionate Share of Plan Contributions | Proportionate Share of Employer Contributions | Liability | Assumption | Investment | Proportionate Share of Plan Contributions | Proportionate Share of Employer Contributions | Liability | Assumption | Investment | Proportionate Share of Plan Contributions | Proportionate Share of Employer Contributions | Liability | Assumption | Investment | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter | |
| 0001 | 7.75278 | 8.11951 | 8.20327 | 8.20327 | 1,211,226 | 1,140,326 | 1,133,536 | 255,140 | 13,965 | 44,403 | 119,556 | 320,555 | 430,120 | 226,226 | 90,667 | 77,200 | 50,221 | | | | | | | | | |
| 0002 | 14,056,773 | 17,371,552 | 17,360,120 | 17,360,120 | 2,252,244 | 2,252,244 | 430,540 | 53,033 | 53,224 | 121,546 | 210,840 | 313,510 | 215,010 | 151,210 | 693,780 | 380,140 | 219,585 | | | | | | | | | |
| 0003 | 6,176,991 | 8,127,100 | 8,127,100 | 8,127,100 | 423,164 | 423,164 | 1,140,211 | 30,969 | 24,041 | 32,524 | 103,510 | 104,900 | 103,510 | 64,224 | 103,718 | 105,111 | 110,017 | | | | | | | | | |
| 0004 | 11,134,849 | 13,170,426 | 13,170,426 | 13,170,426 | 1,031,770 | 1,031,770 | 1,822,719 | 186,227 | 186,428 | 214,465 | 314,640 | 485,875 | 514,640 | 218,020 | 218,020 | 218,020 | 218,020 | | | | | | | | | |
| 0005 | 44,524,844 | 53,959,741 | 53,959,741 | 53,959,741 | 7,807,861 | 7,807,861 | 8,880,373 | 1,581,520 | 1,689,712 | 1,687,240 | 19,795 | 479,595 | 603,324 | 499,130 | 1,430,217 | 862,477 | 644,440 | 479,440 | | | | | | | | |
| 0006 | 4,233,249 | 5,059,741 | 5,059,741 | 5,059,741 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | 19,433 | | | | | | | | |
| 0007 | 4,531,467 | 5,657,914 | 5,657,914 | 5,657,914 | 127,544 | 127,544 | 1,174,000 | 22,742 | 22,742 | 22,742 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | | | | | | | | |
| 0008 | 3,269,539 | 4,073,211 | 4,073,211 | 4,073,211 | 57,620 | 57,620 | 723,564 | 102,220 | 102,201 | 104,813 | 207,075 | 208,590 | 208,590 | 208,590 | 208,590 | 208,590 | 208,590 | 208,590 | | | | | | | | |
| 0009 | 3,117,622 | 3,768,440 | 3,768,440 | 3,768,440 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | 32,464 | | | | | | | | |
| 0010 | 3,716,143 | 4,592,624 | 4,592,624 | 4,592,624 | 606,168 | 606,168 | 581,111 | 113,253 | 140,937 | 140,708 | 37,010 | 126,276 | 136,588 | 75,137 | 126,276 | 126,276 | 126,276 | 126,276 | | | | | | | | |
| 0011 | 4,654,822 | 5,699,877 | 5,699,877 | 5,699,877 | 793,068 | 793,068 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | | | | | | | | |
| 0012 | 7,226,644 | 9,351,527 | 9,351,527 | 9,351,527 | 17,469 | 17,469 | 1,278,149 | 239,896 | 201,114 | 205,075 | 211,903 | 1,027,474 | 1,187,507 | 1,187,507 | 1,187,507 | 1,187,507 | 1,187,507 | 1,187,507 | | | | | | | | |
| 0013 | 4,697,051 | 5,792,460 | 5,792,460 | 5,792,460 | 764,594 | 764,594 | 288,544 | 317,000 | 317,000 | 317,000 | 177,176 | 317,000 | 317,000 | 317,000 | 317,000 | 317,000 | 317,000 | 317,000 | | | | | | | | |
| 0014 | 66,821 | 1,061,393 | 1,061,393 | 1,061,393 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | 140,500 | | | | | | | | |
| 0015 | 18,134,756 | 19,107,329 | 19,107,329 | 19,107,329 | 1,338,679 | 1,338,679 | 803,713 | 2,142,392 | 2,142,392 | 2,142,392 | 2,044,297 | 2,079,540 | 2,079,540 | 2,079,540 | 2,079,540 | 2,079,540 | 2,079,540 | 2,079,540 | | | | | | | | |
| 0016 | 4,654,822 | 5,699,877 | 5,699,877 | 5,699,877 | 793,068 | 793,068 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | 189,808 | 951,717 | | | | | | | | |
| 0017 | 7,156,263 | 88,539,426 | 88,539,426 | 88,539,426 | 11,738,862 | 11,738,862 | 12,736,265 | 29,956,447 | 29,956,447 | 29,956,447 | 34,168,000 | 39,823,273 | 39,823,273 | 39,823,273 | 39,823,273 | 39,823,273 | 39,823,273 | 39,823,273 | | | | | | | | |
| 0018 | 10,206,236 | 11,952,728 | 11,952,728 | 11,952,728 | 1,467,888 | 1,467,888 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | 1,414,500 | | | | | | | | |
| 0019 | 1,829,216 | 2,209,946 | 2,209,946 | 2,209,946 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | 268,274 | | | | | | | | |
| 0020 | 4,531,467 | 5,657,914 | 5,657,914 | 5,657,914 | 127,544 | 127,544 | 1,174,000 | 22,742 | 22,742 | 22,742 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | 109,692 | | | | | | | | |
| 0021 | 381,473,266 | 595,706,109 | 595,706,109 | 595,706,109 | 127,472,021 | 127,472,021 | (8,363,863) | 117,816,326 | 117,816,326 | 117,816,326 | 83,847,827 | 1,188,878,710 | 2,233,888,344 | 2,482,004,000 | 2,638,911,120 | 1,220,942,780 | 748,312,941 | 6,841,941,261 | | | | | | | | |
| 0022 | 453,464 | 1,022,440 | 1,022,440 | 1,022,440 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | 136,420 | | | | | | | | |
| 0023 | 209,825 | 311,262 | 309,710 | 309,710 | 42,319 | 42,319 | (38,414) | (38,414) | (38,414) | (38,414) | 3,904 | 30,400 | 30,400 | 30,400 | 30,400 | 30,400 | 30,400 | 30,400 | | | | | | | | |
| 0024 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0025 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0026 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0027 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0028 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0029 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0030 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0031 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0032 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0033 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0034 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0035 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0036 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0037 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0038 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0039 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0040 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | 46,410 | | | | | | | | |
| 0041 | 1,931,289 | 2,352,219 | 2,352,219 | 2,352,219 | 283,877 | 283,877</ | | | | | | | | | | | | | | | | | | | | |

Kentucky Retirement Systems

Kentucky Employees Retirement System (KERS)

County Employees Retirement System (CERS)

State Police Retirement System (SPRS) – Single Employer

Notes to Schedules of Employer Allocations and Pension Amounts by Employer

For the Fiscal Year Ended June 30, 2020

Organization

Under the provisions of Kentucky Revised Statute Section 61.645, the Board of Trustees (the Board) of Kentucky Retirement Systems (KRS) administers the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), and State Police Retirement System (SPRS). Although the assets of the systems are invested as a whole, each system's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that plan and a pro rata share of administrative costs, in accordance with the provisions of Kentucky Revised Statute Sections 16.555, 61.570, and 78.630.

The Board of Trustees, as of December 3, 2020, is comprised of David L. Harris, Chair, Governor Appointee; Keith Peercy, Vice Chair, elected by SPRS; W. Joe Brothers, Governor Appointee; John E. Chilton, Governor Appointee; Kelly Downard, Governor Appointee; Joseph L. Grossman, Governor Appointee; C. Prewitt Lane, Governor Appointee; J.T. Fulkerson, Governor Appointee; Matthew Monteiro, Governor Appointee; Thomas B. Stephens, Personnel Secretary Ex-Officio; and two vacant Governor Appointee positions; Raymond Campbell Connell, elected by KERS; Sherry Lynn Kremer, elected by KERS; Betty Pendergrass, elected by CERS; Jerry W. Powell, elected by CERS; and David Rich, elected by CERS.

KERS and CERS are cost-sharing multiple-employer defined benefit plans that cover all regular full-time members employed in non-hazardous and hazardous positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single-employer defined benefit plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for retirement, disability, and death benefits to plan members. Retirement benefits may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS, since it is a single-employer defined benefit pension plan.

Relationship to Combining Financial Statements

The components associated with pension expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68. The net pension liability at June 30, 2020, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

**Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2020
(Continued)**

Based on guidance issued by GASB in connection with GASB statement No. 74, the 1% of pay member contribution for Tier 2 and Tier 3 members to a 401(h) subaccount are considered as an OBEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Summary of Significant Accounting Policies

Employer contributions to KRS are calculated based upon creditable compensation for active members reported by employers. Employer contributions are accrued when earned and the employer has made a formal commitment to provide the contributions.

Net Investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each plan based on the plan's ownership in the respective investment account.

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2020, and includes the following for each individual employer:

- employer contributing entity and reporting code;
- the amount of the employer contributing entity's contributions; and,
- the employer contributing entity's contributions as a percentage of total employer contributions, as defined by this allocation.

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net pension liability of KERS and CERS for participating employers as of June 30, 2020, calculated in accordance with GASB Statement No. 67, are as follows (dollars in thousands):

| | CERS Non-Hazardous | CERS Hazardous | KERS Non-Hazardous | KERS Hazardous |
|-------------------------|-----------------------|-------------------|-----------------------|-------------------|
| Total Pension Liability | \$ 14,697,244 | \$ 5,394,732 | \$ 16,472,733 | \$ 1,251,027 |
| Fiduciary Net Position | 7,027,327 | 2,379,704 | 2,308,080 | 690,350 |
| Net Pension Liability | \$ 7,669,917 | \$ 3,015,028 | \$ 14,164,653 | \$ 560,677 |

Actuarial Methods and Assumptions for Determining the Total Pension Liability and Net Pension Liability

For financial reporting, the actuarial valuation as of June 30, 2020, was performed by Gabriel Roeder Smith (GRS). The total pension liability, net pension liability, and sensitivity information as of June 30, 2020 were based on an actuarial valuation date of June 30, 2019. The total pension liability was rolled-forward from the valuation date (June 30, 2019) to the plan's fiscal year ending June 30, 2020, using generally accepted actuarial principles.

**Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2020
(Continued)**

The Board of Trustees adopted new actuarial assumptions since June 30, 2018. These assumptions are documented in the report titled “Kentucky Retirement Systems 2018 Actuarial Experience Study for the Period Ending June 30, 2018”. The Total Pension liability as of June 30, 2020, was determined using these updated assumptions.

House Bill 1 passed during the 2019 Special Legislative Session allows certain employers in the KERS Non-hazardous plan to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session delayed the effective date of cessation for these provisions to June 30, 2021. Since each employer’s elections are unknown at this time, no adjustment to the Total Pension Liability was made to reflect this legislation.

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes.

The actuarial assumptions are:

| | |
|---------------------------|---|
| Inflation | 2.30% |
| Payroll Growth Rate | 2.0% for CERS Non-Hazardous and Hazardous, and 0.0% for KERS Non-Hazardous and Hazardous |
| Salary Increases | 3.30% to 10.30%, varies by service for CERS Non-Hazardous; 3.55% to 19.05% varies by service for CERS Hazardous 3.30 % to 15.30%, varies by service for KERS Non-Hazardous 3.55% to 20.05%, varies by service for KERS Hazardous |
| Investment Rate of Return | 6.25% for CERS Non-Hazardous, and Hazardous, and KERS Hazardous, 5.25% for KERS Non-Hazardous |

The mortality table used for active members was a Pub-2010 General Mortality table, for the Non-Hazardous System, and the Pub-2010 Public Safety Mortality table for the Hazardous System, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010. The mortality table used for healthy retired members was a system-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2020. The mortality table used for the disabled members was PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010.

Discount Rate

The projection of cash flows used to determine the discount rate of 5.25% for the KERS Non-hazardous, and 6.25% for KERS Hazardous, assumes that local employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 24 years (closed) amortization period of the unfunded actuarial accrued liability.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2020
(Continued)

The projection of cash flows used to determine the discount rate of 6.25% for CERS Non-hazardous and CERS Hazardous assumes that the funds receive the required employer contributions each future year, as determined by the current funding policy established in Statute as last amended by House Bill 362 (passed in 2018). The discount rate determination does not use a municipal bond rate. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the Comprehensive Annual Financial Report (CAFR).

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KRS's combining financial statements. KRS's combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

Use of Estimates in Preparation of the Schedules

The preparation of the schedules in conformity with GAAP requires management to make estimates and assumptions that affect certain amounts and disclosures. KRS accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2020, are presented below (\$ in thousands):

| | CERS Non-Hazardous | CERS Hazardous | KERS Non-Hazardous | KERS Hazardous |
|---|--------------------|------------------|--------------------|-----------------|
| Per Schedule A | \$ 121,962 | \$ 55,637 | \$ 164,393 | \$ 4,305 |
| Retired Reemployed | 2,407.00 | 1,051.00 | 4,821.00 | 185.00 |
| Other Employer Contributions | (1,180.00) | (297.00) | (510.00) | (47.00) |
| Accruals | 1,524.00 | 375.00 | (55.00) | 39.00 |
| Write-Offs/Refunds | 27.00 | (27.00) | 9.00 | - |
| KRS | - | - | 1,680.00 | - |
| KTRS | - | - | 141.00 | - |
| Total | 124,740.00 | 56,739.00 | 170,479.00 | 4,482.00 |
| | | | | |
| Employer Contributions per Statement of Change in Fiduciary Net Position | 124,740.00 | 56,739.00 | 170,479.00 | 4,482.00 |
| | | | | |
| | \$ - | \$ - | \$ - | \$ - |

**Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2020
(Continued)**

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position, but are not included in the Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represent actual contributions made related to the measurement period.

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contributions for the Fiscal Year 2020

The following actuarial methods and assumptions were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2020:

| | |
|-------------------------------|--|
| Valuation Date | June 30, 2018 for CERS Hazardous and CERS Non-Hazardous June 30, 2017 for KERS Hazardous and KERS Non-Hazardous |
| Experience Study | July 1, 2013 - June 30, 2018 |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level percent of pay |
| Remaining Amortization Period | 25 years , Closed for CERS Hazardous and CERS Non-Hazardous 26 years, Closed for KERS Hazardous and KERS Non-Hazardous |
| Payroll Growth Rate | 2.0% for CERS Non-Hazardous and Hazardous, and 0.0% for KERS Non-Hazardous and Hazardous |
| Asset Valuation Method | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Inflation | 2.30% |
| Salary Increase | 3.30% to 11.55%, varies by service for CERS Non-Hazardous; 3.05% to 18.55%, varies by service for CERS Hazardous; 3.55% to 15.55%, varies by service, for KERS Non-Hazardous; 3.55% to 19.55%, varies by service for KERS Hazardous |
| Investment Rate of Return | 6.25% for CERS Non-Hazardous and Hazardous, and KERS Hazardous, 5.25% for KERS Non-Hazardous |

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set-back four years for males) is used for the period after disability retirement.

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and Pension Expense included in the Schedule of Pension Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of Pension Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and Pension Amounts by Employer
For the Fiscal Year Ended June 30, 2020
(Continued)

subsequent to the measurement date. The net pension liability as of June 30, 2020 is based on the June 30, 2019 actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Report of Independent Auditors

Board of Trustees
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the schedules of employer allocations of the Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Pension Fund and County Employees Retirement System (CERS) Pension Fund as of and for the fiscal year ended June 30, 2020, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedules of pension amounts by employer of the KERS and CERS Pension Funds as of and for the fiscal year ended June 30, 2020, and have issued our report thereon dated **February 18, 2021**.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered KRS' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of KRS' internal control. Accordingly, we do not express an opinion on the effectiveness of KRS' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KRS' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations,

**Kentucky Retirement Systems
Report on Internal Control
(Continued)**

contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lexington, Kentucky
February 18, 2021

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Kentucky County Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2020





December 22, 2020

Board of Trustees
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2020

Dear Members of the Board:

This report contains information for the **Kentucky County Employees Retirement System (CERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2020 and June 30, 2021. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. Senate Bill 249 passed during the 2020 Legislative Session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.

Members of the Board
December 22, 2020
Page 2

Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in the CERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

This report is based upon information furnished by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System. This report complements the GASB 67 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 67 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

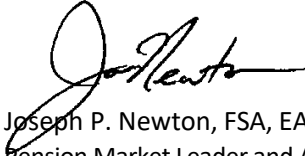
This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

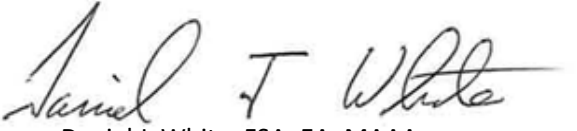


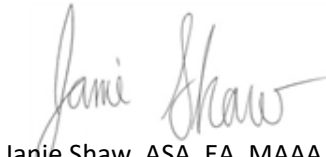
Members of the Board
December 22, 2020
Page 3

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All three of the undersigned are Enrolled Actuaries. They are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

Respectfully submitted,
Gabriel, Roeder, Smith & Company


Joseph P. Newton, FSA, EA, MAAA
Pension Market Leader and Actuary


Daniel J. White, FSA, EA, MAAA
Senior Consultant


Jamie Shaw, ASA, EA, MAAA
Consultant

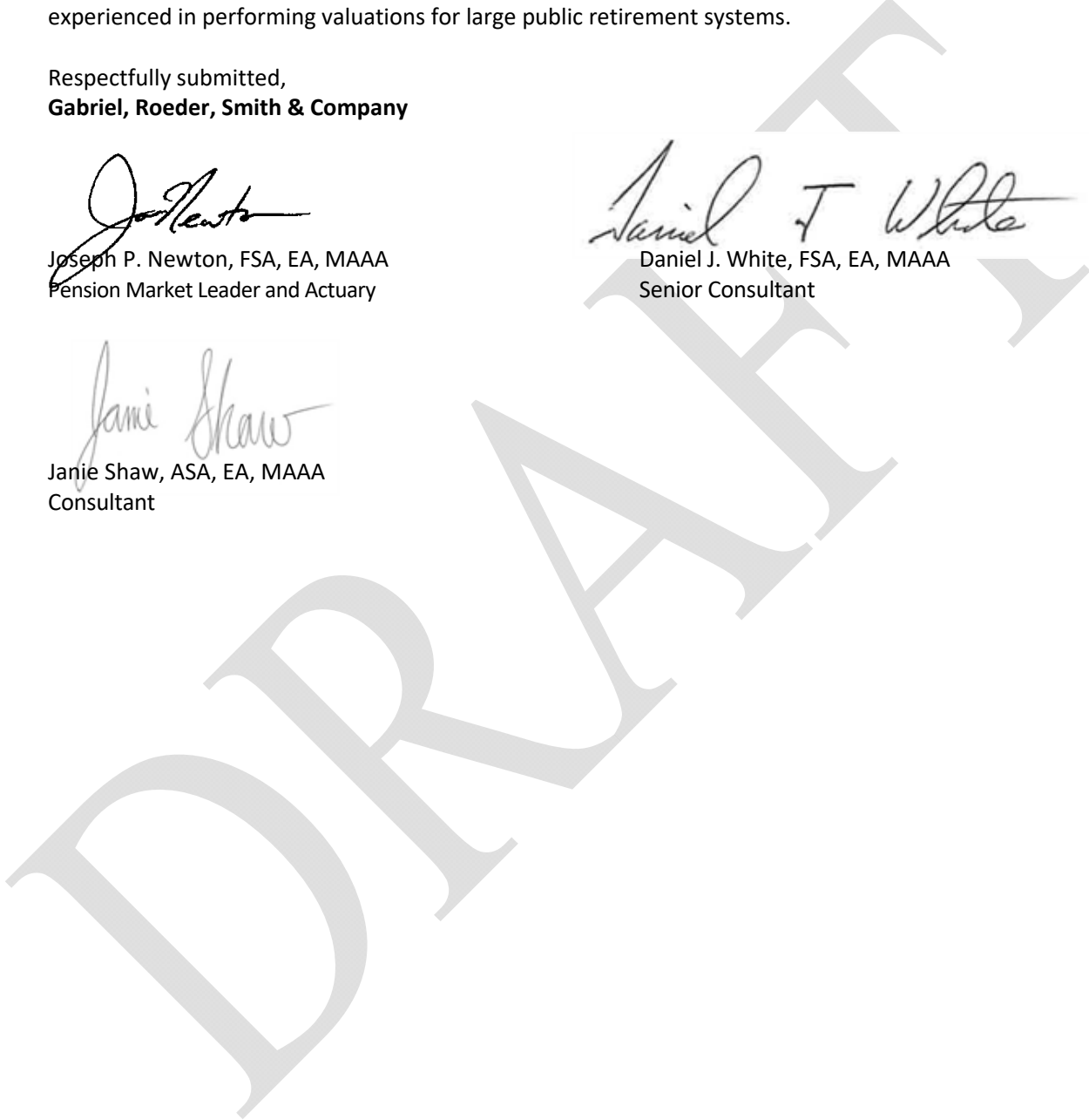


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SECTION 1

DISCUSSION

Discussion

Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2020 Comprehensive Annual Financial Report.

Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. Senate Bill 249 passed during the 2020 Legislative Session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.

Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.



Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2020.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

A single discount rate of 6.25% was used for both the non-hazardous and hazardous system to measure the total pension liability for the fiscal year ending June 30, 2020. This single discount rate was based on the expected rate of return on pension plan investments for each system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system.

The projection of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. Except where noted below, the future contributions are projected assuming that each participating employer in the System contribute the actuarially determined employer contribution rate each future year calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session. This includes the phase-in provisions from House Bill 362 (passed in 2018) that applies to the CERS Funds as well as the provisions from Senate Bill 249 (passed in 2020) which kept CERS contributions level for fiscal year ending 2021.

If there is a future pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of actual contribution efforts regardless of the stated funding policy (as required by paragraph 42 of GASB Statement No. 67).



Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in the CERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2020. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2020 for either the non-hazardous or hazardous funds.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2019:

| Membership Status | <u>Non-Hazardous</u> (1) | <u>Hazardous</u> (2) |
|--|------------------------------------|--------------------------------|
| Inactive plan members currently receiving benefits: | 64,539 | 10,023 |
| Inactive plan members entitled to but no yet receiving benefits: | 91,543 | 3,422 |
| Active plan members: | 81,506 | 9,474 |
| Total plan members: | 237,588 | 22,919 |



Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 measurement period, the expected remaining service lives of all employees and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 measurement period was the following for each retirement system.

| Development of the Average Expected Remaining Service Life | <u>Non-Hazardous</u> | <u>Hazardous</u> |
|---|-----------------------------|-------------------------|
| | (1) | (2) |
| Total expected remaining service lives of all employees (years): | 744,978 | 100,665 |
| Total plan members: | 237,588 | 22,919 |
| Average expected remaining service life (years): | 3.14 | 4.39 |

Differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net Pension Liability as of June 30, 2020 (\$ in thousands)

| System (1) | Total Pension Liability (2) | Plan Fiduciary Net Position (3) | Employers' Net Pension Liability (Asset) (4) | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5) | Covered Payroll ¹ (6) | Net Pension Liability as a Percentage of Covered Payroll (7) |
|---------------------------|--------------------------------------|--|---|---|--|--|
| CERS Non-Hazardous System | \$ 14,697,244 | \$ 7,027,327 | \$ 7,669,917 | 47.81% | \$ 2,462,752 | 311.44% |
| CERS Hazardous System | \$ 5,394,732 | \$ 2,379,704 | \$ 3,015,028 | 44.11% | \$ 559,551 | 538.83% |

Note:

¹ Based on derived compensation for fiscal year ending 2020 using the provided employer contribution information.



Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

| <u>Change in the Net Pension Liability</u> | <u>Measurement Period</u> <u>Ending June 30, 2020</u> | |
|---|--|-----------------------|
| | <u>CERS Non-Hazardous</u> | <u>CERS Hazardous</u> |
| (1) | (2) | (3) |
| Total pension liability | | |
| Service Cost | \$ 280,092 | \$ 109,887 |
| Interest | 861,720 | 314,762 |
| Benefit Changes | 0 | 0 |
| Difference between actual and expected experience | 173,345 | 73,696 |
| Assumption Changes | 0 | 0 |
| Benefit Payments | (810,879) | (279,616) |
| Net Change in Total Pension Liability | \$ 504,278 | \$ 218,729 |
| Total Pension Liability - Beginning | 14,192,966 | 5,176,003 |
| Total Pension Liability - Ending (a) | \$ 14,697,244 | \$ 5,394,732 |
| Plan Fiduciary Net Position¹ | | |
| Contributions - Employer | \$ 475,416 | \$ 168,443 |
| Contributions - Member ² | 168,994 | 63,236 |
| Refunds of contributions to members | (14,918) | (3,814) |
| Retirement benefits | (795,960) | (275,802) |
| Net Investment Income ² | 56,178 | 15,914 |
| Administrative Expense | (22,304) | (1,981) |
| Other | 0 | 0 |
| Net Change in Plan Fiduciary Net Position | \$ (132,594) | \$ (34,004) |
| Plan Fiduciary Net Position - Beginning | 7,159,921 | 2,413,708 |
| Prior Year Adjustment | - | - |
| Plan Fiduciary Net Position - Ending (b) | \$ 7,027,327 | \$ 2,379,704 |
| Net Pension Liability - Ending (a) - (b) | 7,669,917 | 3,015,028 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 47.81% | 44.11% |
| Covered Payroll³ | \$ 2,462,752 | \$ 559,551 |
| Net Pension Liability as a Percentage of Covered Payroll | 311.44% | 538.83% |

Notes:

¹ Does not include 401(h) assets² Does not include 401(h) contributions and investment income on 401(h) contributions³ Based on derived compensation using the provided employer contributions information for fiscal year 2020

Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2020 (\$ in thousands)

| System (1) | Actuarially Determined Contribution ¹ (2) | Total Employer Contributions (3) | Contribution Deficiency (Excess) (4) | Covered Employee Payroll ² (5) | Actual Contributions as a Percentage of Covered Payroll (6) |
|---------------------------|---|--|---|---|--|
| CERS Non-Hazardous System | \$ 554,612 | \$ 475,416 | \$ 79,196 | \$ 2,462,752 | 19.30% |
| CERS Hazardous System | \$ 206,922 | \$ 168,443 | \$ 38,479 | \$ 559,551 | 30.10% |

Note:

¹ Actuarially determined contribution rate for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2018 actuarial valuation.

² Based on derived compensation for fiscal year ending 2020 using the provided employer contribution information.



Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2020 that are documented in the schedule on the previous page are calculated as of June 30, 2018. Based on the June 30, 2018 actuarial valuation report, the actuarial methods and assumptions used to calculate these contribution rates are below:

| Item | CERS Non-Hazardous | CERS Hazardous |
|--|---|---|
| Determined by the Actuarial Valuation as of: | June 30, 2018 | June 30, 2018 |
| Actuarial Cost Method: | Entry Age Normal | Entry Age Normal |
| Asset Valuation Method: | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Amortization Method: | Level Percent of Pay | Level Percent of Pay |
| Amortization Period: | 25 Years, Closed | 25 Years, Closed |
| Payroll Growth Rate: | 2.00% | 2.00% |
| Investment Return: | 6.25% | 6.25% |
| Inflation: | 2.30% | 2.30% |
| Salary Increases: | 3.30% to 11.55%, varies by service | 3.05% to 18.55%, varies by service |
| Mortality: | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) |



Exhibit 4
Sensitivity of the Net Pension Liability to Changes in the Discount Rate
(\$ in thousands)

| System (1) | 1.00% Decrease (5.25%) (2) | Current Discount Rate (6.25%) (3) | 1.00% Increase (7.25%) (4) |
|---------------------------|----------------------------------|---|----------------------------------|
| CERS Non-Hazardous System | \$ 9,458,677 | \$ 7,669,917 | \$ 6,188,756 |
| CERS Hazardous System | \$ 3,726,146 | \$ 3,015,028 | \$ 2,434,569 |



Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2020)

| Component (1) | CERS Non-Hazardous (2) | CERS Hazardous (3) |
|--|------------------------------|--------------------------|
| 1. Total service cost: | \$ 280,091,974 | \$ 109,886,564 |
| 2. Interest on total pension liability: | 861,720,426 | 314,762,188 |
| 3. Current-period benefit changes: | 0 | 0 |
| 4. Member contributions: | (168,994,360) | (63,235,913) |
| 5. Projected earnings on plan investments: | (441,595,959) | (149,296,805) |
| 6. Administrative expense: | 22,304,507 | 1,980,824 |
| 7. Other: | - | - |
| 8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹ | 544,265,952 | 251,339,262 |
| 9. Recognition of deferred outflows/ (inflows) due to assets: ² | 80,112,240 | 26,367,758 |
| 10. Total Aggregate Pension Expense: | \$ 1,177,904,780 | \$ 491,803,878 |

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Non-Hazardous Retirement System

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
|-----------|------------------------------|---|-------------------------------|---|----------------|---------------|--------------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 3.41 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | (208,014,827) | - | 3.50 | (29,716,403) | - | - | - | - | - |
| 2017-2018 | 279,400,217 | 37,145,693 | 3.46 | 80,751,508 | 37,145,693 | - | - | - | - |
| 2018-2019 | 87,376,505 | 35,978,561 | 3.40 | 25,698,972 | 25,698,972 | 10,279,589 | - | - | - |
| 2019-2020 | 173,344,449 | 118,139,210 | 3.14 | 55,205,239 | 55,205,239 | 55,205,239 | 7,728,732 | - | - |
| | | \$ 191,263,464 | | \$ 131,939,316 | \$ 118,049,904 | \$ 65,484,828 | \$ 7,728,732 | \$ - | \$ - |

Differences Between Projected and Actual Earnings on Pension Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments | | | | | |
|-----------|------------------------------|---|-------------------------------|--|-----------------|---------------|---------------|---------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ 514,161,982 | \$ - | 5.00 | \$ 102,832,398 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | (375,797,969) | (75,159,593) | 5.00 | (75,159,594) | (75,159,593) | - | - | - | - |
| 2017-2018 | (163,438,835) | (65,375,534) | 5.00 | (32,687,767) | (32,687,767) | (32,687,767) | - | - | - |
| 2018-2019 | 40,218,078 | 24,130,846 | 5.00 | 8,043,616 | 8,043,616 | 8,043,616 | 8,043,614 | - | - |
| 2019-2020 | 385,417,937 | 308,334,350 | 5.00 | 77,083,587 | 77,083,587 | 77,083,587 | 77,083,587 | 77,083,589 | - |
| | | \$ 191,930,069 | | \$ 80,112,240 | \$ (22,720,157) | \$ 52,439,436 | \$ 85,127,201 | \$ 77,083,589 | \$ - |

Effects of Changes of Assumptions

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
|-----------|------------------------------|---|-------------------------------|---|----------------|---------------|-----------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 3.41 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 1,388,799,866 | - | 3.50 | 198,399,980 | - | - | - | - | - |
| 2017-2018 | - | - | 3.46 | - | - | - | - | - | - |
| 2018-2019 | 727,350,629 | 299,497,317 | 3.40 | 213,926,656 | 213,926,656 | 85,570,661 | - | - | - |
| 2019-2020 | - | - | 3.14 | - | - | - | - | - | - |
| | | \$ 299,497,317 | | \$ 412,326,636 | \$ 213,926,656 | \$ 85,570,661 | \$ - | \$ - | \$ - |



Exhibit 7

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Hazardous Retirement System

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
|-----------|------------------------------|---|-------------------------------|---|---------------|---------------|---------------|--------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 3.23 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 92,587,983 | - | 3.47 | 12,540,735 | - | - | - | - | - |
| 2017-2018 | 205,882,851 | 25,283,859 | 3.42 | 60,199,664 | 25,283,859 | - | - | - | - |
| 2018-2019 | 27,363,787 | 11,314,645 | 3.41 | 8,024,571 | 8,024,571 | 3,290,074 | - | - | - |
| 2019-2020 | 73,696,663 | 56,909,268 | 4.39 | 16,787,395 | 16,787,395 | 16,787,395 | 16,787,395 | 6,547,083 | - |
| | | \$ 93,507,772 | | \$ 97,552,365 | \$ 50,095,825 | \$ 20,077,469 | \$ 16,787,395 | \$ 6,547,083 | \$ - |

Differences Between Projected and Actual Earnings on Pension Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments | | | | | |
|-----------|------------------------------|---|-------------------------------|--|----------------|---------------|---------------|---------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ 162,671,893 | \$ - | 5.00 | \$ 32,534,377 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | (122,059,142) | (24,411,830) | 5.00 | (24,411,828) | (24,411,830) | - | - | - | - |
| 2017-2018 | (54,605,498) | (21,842,198) | 5.00 | (10,921,100) | (10,921,100) | (10,921,098) | - | - | - |
| 2018-2019 | 12,448,644 | 7,469,186 | 5.00 | 2,489,729 | 2,489,729 | 2,489,729 | 2,489,728 | - | - |
| 2019-2020 | 133,382,900 | 106,706,320 | 5.00 | 26,676,580 | 26,676,580 | 26,676,580 | 26,676,580 | 26,676,580 | - |
| | | \$ 67,921,478 | | \$ 26,367,758 | \$ (6,166,621) | \$ 18,245,211 | \$ 29,166,308 | \$ 26,676,580 | \$ - |

Effects of Changes of Assumptions

| Year | Loss/(Gain) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
|-----------|-------------|---|-------------------------------|---|---------------|---------------|-----------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 3.23 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 536,667,585 | - | 3.47 | 72,689,847 | - | - | - | - | - |
| 2017-2018 | - | - | 3.42 | - | - | - | - | - | - |
| 2018-2019 | 276,540,941 | 114,346,841 | 3.41 | 81,097,050 | 81,097,050 | 33,249,791 | - | - | - |
| 2019-2020 | - | - | 4.39 | - | - | - | - | - | - |
| | | \$ 114,346,841 | | \$ 153,786,897 | \$ 81,097,050 | \$ 33,249,791 | \$ - | \$ - | \$ - |



Exhibit 8

Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future Pension Expense by Year

| Period | CERS Non-Hazardous | CERS Hazardous |
|--------------------|-----------------------|-----------------------|
| (1) | (2) | (3) |
| 1. Fiscal Year + 1 | \$ 309,256,403 | \$ 125,026,254 |
| 2. Fiscal Year + 2 | 203,494,925 | 71,572,471 |
| 3. Fiscal Year + 3 | 92,855,933 | 45,953,703 |
| 4. Fiscal Year + 4 | 77,083,589 | 33,223,663 |
| 5. Fiscal Year + 5 | - | - |
| 6. Thereafter | - | - |
| 7. Total | \$ 682,690,850 | \$ 275,776,091 |

Note: The deferred outflow and inflow of resources that are projected to be recognized in future pension expense shown in the table above are for the established bases that are allocated in proportionate share to the participating employers in the System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous system.

Applicable for the Non-Hazardous and Hazardous System

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|--|-------------------|--|
| Growth | 62.50% | |
| US Equity | 18.75% | 4.50% |
| Non-US Equity | 18.75% | 5.25% |
| Private Equity | 10.00% | 6.65% |
| Specialty Credit/High Yield | 15.00% | 3.90% |
| Liquidity | 14.50% | |
| Core Bonds | 13.50% | -0.25% |
| Cash | 1.00% | -0.75% |
| Diversifying Strategies | 23.00% | |
| Real Estate | 5.00% | 5.30% |
| Opportunistic | 3.00% | 2.25% |
| Real Return | 15.00% | 3.95% |
| Expected Real Return | 100.00% | 3.96% |
| Long Term Inflation Assumption | | 2.30% |
| Expected Nominal Return for Portfolio | | 6.26% |

Source: Kentucky Retirement Systems



APPENDIX A

COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS RETIREMENT SYSTEM

Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|---|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 20025 | JUDL ADM OFF OF THE COURT | 12,304,952 | 2.489029% | 2.448567% | 190,906,464 | 235,429,211 | 154,039,937 | 29,318,392 | 909,902 | 30,228,294 | - | 30,228,294 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | 0.000000% | 0.000974% | - | - | - | - | (3,813) | (3,813) | - | (3,813) |
| 39931 | JEFFERSON CO CLERK | 1,759,569 | 0.355923% | 0.350372% | 27,298,999 | 33,665,607 | 22,027,207 | 4,192,434 | (466,095) | 3,726,339 | - | 3,726,339 |
| 39932 | JEFFERSON CO SHERIFF | 441,364 | 0.089278% | 0.084368% | 6,847,549 | 8,444,518 | 5,525,198 | 1,051,610 | 160,625 | 1,212,235 | - | 1,212,235 |
| 39933 | KENTON CO COURT CLERK | 218,720 | 0.044242% | 0.045363% | 3,393,325 | 4,184,708 | 2,738,030 | 521,129 | (114,399) | 406,730 | - | 406,730 |
| 39934 | KENTON CO SHERIFF | 94,543 | 0.019124% | 0.019767% | 1,466,795 | 1,808,877 | 1,183,538 | 225,263 | 13,539 | 238,802 | - | 238,802 |
| 39935 | CAMPBELL COUNTY CLERK | 186,987 | 0.037824% | 0.037051% | 2,901,069 | 3,577,650 | 2,340,835 | 445,531 | 6,221 | 451,752 | - | 451,752 |
| 39936 | CAMPBELL CO SHERIFF | 86,922 | 0.017582% | 0.017053% | 1,348,525 | 1,663,025 | 1,088,107 | 207,099 | 47,055 | 254,154 | - | 254,154 |
| 39937 | FAYETTE CO CLERK | 655,880 | 0.132670% | 0.133139% | 10,175,679 | 12,548,827 | 8,210,623 | 1,562,726 | (32,002) | 1,530,724 | - | 1,530,724 |
| 39938 | FAYETTE CO SHERIFF | 353,889 | 0.071584% | 0.072928% | 5,490,434 | 6,770,899 | 4,430,159 | 843,191 | (186,226) | 656,965 | - | 656,965 |
| 39939 | DAVISS CO CLERK | 209,134 | 0.042303% | 0.042917% | 3,244,605 | 4,001,304 | 2,618,030 | 498,289 | (17,052) | 481,237 | - | 481,237 |
| 39940 | DAVISS CO SHERIFF | 46,621 | 0.009431% | 0.008394% | 723,350 | 892,048 | 583,662 | 111,088 | 127,433 | 238,521 | - | 238,521 |
| 39941 | PIKE CO CLERK | 100,935 | 0.020417% | 0.022522% | 1,565,967 | 1,931,178 | 1,263,558 | 240,493 | (50,298) | 190,195 | - | 190,195 |
| 39942 | PIKE CO SHERIFF | 158,066 | 0.031973% | 0.030222% | 2,452,303 | 3,024,223 | 1,978,731 | 376,611 | 81,053 | 457,664 | - | 457,664 |
| 39943 | HARDIN COUNTY CLERK OFFIC | 220,542 | 0.044611% | 0.047055% | 3,421,627 | 4,219,610 | 2,760,866 | 525,475 | (18,738) | 506,737 | - | 506,737 |
| 39944 | HARDIN COUNTY SHERIFF | 102,340 | 0.020701% | 0.018783% | 1,587,750 | 1,958,041 | 1,281,134 | 243,838 | 71,037 | 314,875 | - | 314,875 |
| 39945 | WARREN COUNTY CLERKS OFF | 225,861 | 0.045878% | 0.045228% | 3,504,155 | 4,321,386 | 2,827,457 | 538,149 | 57,188 | 595,337 | - | 595,337 |
| 39946 | WARREN COUNTY SHERIFF | 306,353 | 0.061969% | 0.062260% | 4,752,971 | 5,861,447 | 3,835,110 | 729,936 | (271,587) | 458,349 | - | 458,349 |
| 39947 | BOONE COUNTY CLERK | 257,153 | 0.052017% | 0.046184% | 3,989,661 | 4,920,120 | 3,219,205 | 612,711 | 159,375 | 772,086 | - | 772,086 |
| 39948 | BOONE COUNTY SHERIFF | 68,726 | 0.013902% | 0.013522% | 1,066,272 | 1,314,945 | 860,361 | 163,752 | (61,552) | 102,200 | - | 102,200 |
| 39949 | CHRISTIAN COUNTY CLERK | 107,873 | 0.021820% | 0.022175% | 1,673,576 | 2,063,883 | 1,350,387 | 257,019 | 17,221 | 274,240 | - | 274,240 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 335,437 | 0.067852% | 0.065865% | 5,204,192 | 6,417,901 | 4,199,195 | 799,232 | 11,739 | 810,971 | - | 810,971 |
| 39951 | MADISON COUNTY CLERK | 178,349 | 0.036076% | 0.033984% | 2,766,999 | 3,412,312 | 2,232,656 | 424,941 | (14,191) | 410,750 | - | 410,750 |
| 39952 | MADISON COUNTY SHERIFF | 55,122 | 0.011150% | 0.009730% | 855,196 | 1,054,642 | 690,046 | 131,336 | 10,632 | 141,968 | - | 141,968 |
| 39961 | BULLITT COUNTY CLERK | 194,462 | 0.039335% | 0.037915% | 3,016,962 | 3,720,571 | 2,434,347 | 463,329 | 58,118 | 521,447 | - | 521,447 |
| 39962 | BULLITT CO SHERIFF | 222,446 | 0.044966% | 0.042609% | 3,451,156 | 4,256,026 | 2,784,693 | 530,010 | 316,831 | 846,841 | - | 846,841 |
| 54527 | J&PS DEPT OF CORRECTIONS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | 2,313 | 0.000468% | 0.000552% | 35,895 | 44,267 | 28,963 | 5,513 | (1,915) | 3,598 | - | 3,598 |
| 116A | WAYNE COUNTY ATTORNEY | 20,145 | 0.004075% | 0.003552% | 312,549 | 385,441 | 252,192 | 48,000 | 68,687 | 116,687 | - | 116,687 |
| A051 | HENDERSON CO TOURIST COMM | 9,520 | 0.001926% | 0.003341% | 147,723 | 182,174 | 119,195 | 22,686 | (24,280) | (1,594) | - | (1,594) |
| A073 | HOUSING AUTH OF PADUCAH | 202,457 | 0.040953% | 0.045587% | 3,141,061 | 3,873,612 | 2,534,481 | 482,387 | (75,435) | 406,952 | - | 406,952 |
| A113 | MORGANFIELD HOUSING AUTH | - | 0.000000% | 0.000948% | - | - | - | - | (32,335) | (32,335) | - | (32,335) |
| A156 | CITY OF ANCHORAGE | 90,470 | 0.018300% | 0.018346% | 1,403,595 | 1,730,938 | 1,132,542 | 215,557 | 29,298 | 244,855 | - | 244,855 |
| AB19 | BELLEUE/DAYTON FIRE | 7,048 | 0.001426% | 0.001340% | 109,737 | 134,881 | 88,252 | 16,797 | 3,325 | 20,122 | - | 20,122 |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | 0.000000% | 0.000085% | - | - | - | - | (332) | (332) | - | (332) |
| B008 | BURLINGTON FIRE PRO DIST | 8,891 | 0.001799% | 0.001805% | 137,982 | 170,162 | 111,336 | 21,991 | 477 | 21,668 | - | 21,668 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 41,346 | 0.008363% | 0.009580% | 641,435 | 791,029 | 517,566 | 98,508 | (11,969) | 86,539 | - | 86,539 |
| B015 | CITY OF HILLVIEW | 93,538 | 0.018921% | 0.017195% | 1,451,225 | 1,789,676 | 1,170,975 | 228,871 | 93,762 | 316,633 | - | 316,633 |
| B017 | PENNYRIDGE EMER ASST CTR | 52,117 | 0.010542% | 0.010333% | 808,563 | 997,134 | 652,419 | 124,175 | 42,301 | 166,476 | - | 166,476 |
| B018 | W KY ED COOPERATIVE | 34,295 | 0.006937% | 0.007026% | 532,062 | 656,148 | 429,314 | 81,711 | (135,736) | (54,025) | - | (54,025) |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 44,456 | 0.008993% | 0.008249% | 689,756 | 850,619 | 556,555 | 105,929 | 141,265 | 247,194 | - | 247,194 |
| B030 | OWENSBORO/DAV CO ECO DEV | 49,759 | 0.010065% | 0.006355% | 771,977 | 952,016 | 622,898 | 118,556 | (34,961) | 83,595 | - | 83,595 |
| B035 | GTR FLEMING CO WATER COMM | 19,566 | 0.003958% | 0.004019% | 303,575 | 374,374 | 244,951 | 46,621 | (5,703) | 40,918 | - | 40,918 |
| B038 | CITY OF HICKMAN | 67,108 | 0.013574% | 0.014702% | 1,041,115 | 1,283,921 | 840,062 | 159,889 | (89,214) | 70,675 | - | 70,675 |
| B042 | HOUSING AUTH OF MAYFIELD | 113,883 | 0.023036% | 0.022526% | 1,766,842 | 2,178,901 | 1,425,642 | 271,342 | 57,035 | 328,377 | - | 328,377 |
| B043 | GRAYSON CO CONSERV DIST | 5,340 | 0.001080% | 0.001088% | 82,835 | 102,154 | 66,839 | 12,721 | 820 | 13,541 | - | 13,541 |
| B045 | CITY OF BELLEFONTE | 834 | 0.000169% | 0.000162% | 12,962 | 15,985 | 10,459 | 1,991 | 649 | 2,640 | - | 2,640 |
| B048 | CITY OF HARLAN | 173,438 | 0.035083% | 0.033245% | 2,690,837 | 3,318,388 | 2,171,201 | 413,244 | (8,826) | 404,418 | - | 404,418 |
| B051 | HENDERSON CITY/CO PLANNING | 66,123 | 0.013375% | 0.012976% | 1,025,851 | 1,265,098 | 827,746 | 157,545 | 17,644 | 175,189 | - | 175,189 |
| B052 | HENRY CO WATER DIST #2 | 169,965 | 0.034380% | 0.033544% | 2,636,918 | 3,251,893 | 2,127,694 | 404,964 | 9,324 | 414,288 | - | 414,288 |
| B054 | CITY OF NORTONVILLE | 25,442 | 0.005146% | 0.003795% | 394,694 | 486,744 | 318,473 | 60,615 | 39,344 | 99,959 | - | 99,959 |
| B058 | JOHNSON CO FISCAL COURT | 341,905 | 0.069160% | 0.064979% | 5,304,515 | 6,541,621 | 4,280,144 | 814,639 | 59,476 | 874,115 | - | 874,115 |
| B061 | KNOX CO UTILITIES COMM | 69,438 | 0.014046% | 0.013997% | 1,077,317 | 1,328,566 | 869,273 | 165,449 | 42,061 | 207,510 | - | 207,510 |
| B072 | LAKE BARKLEY TOUR COMM | 8,396 | 0.001698% | 0.001725% | 130,235 | 160,608 | 105,085 | 20,001 | 5,487 | 25,488 | - | 25,488 |
| B078 | MARION CO WATER DISTRICT | 69,256 | 0.014009% | 0.012420% | 1,074,479 | 1,325,066 | 866,983 | 165,013 | 43,773 | 208,786 | - | 208,786 |
| B084 | N MERCER WATER DISTRICT | 96,348 | 0.019489% | 0.017912% | 1,494,790 | 1,843,402 | 1,206,127 | 229,562 | 52,058 | 281,620 | - | 281,620 |
| B087 | MONTGOMERY CO FIRE DIST | 482,226 | 0.097544% | 0.100494% | 7,481,544 | 9,226,372 | 6,036,760 | 1,148,975 | (56,134) | 1,092,841 | - | 1,092,841 |
| B097 | KY RIVER REGIONAL JAIL | 161,695 | 0.032708% | 0.039225% | 2,508,677 | 3,093,744 | 2,024,218 | 385,269 | 36,056 | 421,325 | - | 421,325 |
| B098 | PIKE CO SENIOR CITIZEN PR | 40,967 | 0.008287% | 0.010588% | 635,606 | 783,841 | 512,862 | 97,613 | (100,779) | (3,166) | - | (3,166) |
| B100 | CITY OF SCIENCE HILL | 23,136 | 0.004600% | 0.004799% | 358,952 | 442,666 | 289,634 | 55,126 | 41,450 | 96,576 | - | 96,576 |
| B104 | RUSSELL CO AMBULANCE SER | 109,058 | 0.022060% | 0.020957% | 1,691,984 | 2,086,584 | 1,365,240 | 259,846 | 18,263 | 278,109 | - | 278,109 |
| B106 | NORTH SHELBY WATER CO | 93,499 | 0.018913% | 0.018664% | 1,450,611 | 1,788,920 | 1,170,479 | 222,777 | 7,139 | 229,916 | - | 229,916 |
| B109 | CAMPBELL/TAYLOR CO I D A | 16,413 | 0.003200% | 0.003366% | 254,641 | 314,028 | 205,467 | 39,106 | (2,376) | 36,730 | - | 36,730 |
| B113 | UNION CO ECONOMIC DEVELOP | 14,744 | 0.002928% | 0.002686% | 228,717 | 282,058 | 184,549 | 35,125 | 7,930 | 43,055 | - | 43,055 |
| B116 | MONTICELLO/WAYNE TELE BOA | 40,376 | 0.008167% | 0.007792% | 626,402 | 772,490 | 505,436 | 96,199 | 37,125 | 133,324 | - | 133,324 |
| B118 | WHITLEY CO CONSERV DIST | 14,345 | 0.002902% | 0.003558% | 222,581 | 274,491 | 179,598 | 34,183 | (10,882) | 23,301 | - | 23,301 |
| B124 | HOPKINS-CHRIST CO PLANNING | 180,629 | 0.036537% | 0.036422% | 2,802,358 | 3,455,917 | 2,261,186 | 430,371 | 12,887 | 443,258 | - | 443,258 |
| B156 | LOU POLICE RETIRE FUND | 20,616 | 0.004170% | 0.004149% | 319,836 | 394,427 | 258,071 | 49,119 | 4,941 | 54,060 | - | 54,060 |
| B179 | HOUSING AUTH OF BENTON | 37,885 | 0.007663% | 0.007736% | 587,746 | 724,818 | 474,244 | 90,263 | 1,505 | 91,768 | - | 91,768 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|--|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| B230 | RIVERPARK CTR OWENSBORO | 69,002 | 0.013958% | 0.018306% | 1,070,567 | 1,320,242 | 863,827 | 164,412 | (128,236) | 36,176 | - | 36,176 |
| B256 | BUECHEL FIRE PROTECT DIST | 10,482 | 0.002120% | 0.001189% | 162,602 | 200,524 | 131,202 | 24,972 | 18,034 | 43,006 | - | 43,006 |
| B259 | CITY OF LUDLOW | 39,190 | 0.007927% | 0.013593% | 607,994 | 749,789 | 490,583 | 93,373 | (176,029) | (82,656) | - | (82,656) |
| B356 | CITY OF DOUGLASS HILLS | 22,848 | 0.004622% | 0.004901% | 354,504 | 437,180 | 286,044 | 54,443 | 16,353 | 70,796 | - | 70,796 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 79,697 | 0.016121% | 0.004995% | 1,236,467 | 1,524,833 | 997,689 | 189,890 | 261,735 | 451,625 | - | 451,625 |
| B656 | LOUISVILLE AIRPORT AUTHOUR | 1,505,927 | 0.304617% | 0.290402% | 23,363,872 | 28,812,738 | 18,852,003 | 3,588,098 | 397,671 | 3,985,769 | - | 3,985,769 |
| B756 | LEGAL AID SOCIETY INC | 443,426 | 0.089696% | 0.077243% | 6,879,609 | 8,484,055 | 5,551,067 | 1,056,533 | 238,487 | 1,295,020 | - | 1,295,020 |
| B856 | JEFF CO SOIL/CONSER DIST | 304 | 0.000061% | 0.001082% | 4,679 | 5,770 | 3,775 | 719 | (26,868) | (26,149) | - | (26,149) |
| B956 | LAKE DREAMLAND FIRE DIST | 12,308 | 0.002490% | 0.001115% | 190,981 | 235,521 | 154,100 | 29,330 | 24,870 | 54,200 | - | 54,200 |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 20,297 | 0.004106% | 0.003980% | 314,927 | 388,373 | 254,110 | 48,365 | 2,222 | 50,587 | - | 50,587 |
| C037 | CIRCUIT CLERKS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| C079 | JONATHAN CREEK WATER DIST | 49,844 | 0.010082% | 0.012726% | 773,281 | 953,624 | 623,950 | 118,756 | (26,014) | 92,742 | - | 92,742 |
| C087 | CITY OF JEFFERSONVILLE | 45,738 | 0.009252% | 0.008786% | 709,621 | 875,117 | 572,584 | 108,980 | 30,542 | 139,522 | - | 139,522 |
| C105 | CITY OF SADIEVILLE | 6,609 | 0.001373% | 0.001212% | 102,547 | 126,463 | 82,744 | 15,749 | 20,418 | 36,167 | - | 36,167 |
| C106 | CITY OF SIMPSONVILLE | 78,336 | 0.015846% | 0.015977% | 1,215,375 | 1,498,822 | 980,670 | 186,651 | (126,489) | 60,162 | - | 60,162 |
| C118 | HOUSING AUTH OF CORBIN | 48,243 | 0.009759% | 0.009701% | 748,507 | 923,072 | 603,961 | 114,952 | (42,022) | 72,930 | - | 72,930 |
| C230 | HOUSING AUTH OF OWENSBORO | 217,806 | 0.044057% | 0.047249% | 3,379,135 | 4,167,209 | 2,726,580 | 518,950 | (15,317) | 503,633 | - | 503,633 |
| C256 | LOUISVILLE/JEFF CO METRO | 27,899,739 | 5.645322% | 5.955508% | 432,853,465 | 533,802,512 | 349,263,818 | 66,475,315 | (3,960,551) | 62,514,764 | - | 62,514,764 |
| D017 | CALDWELL CO WATER DISTRICT | 30,523 | 0.006174% | 0.008175% | 473,541 | 583,979 | 382,094 | 72,724 | (76,731) | (4,007) | - | (4,007) |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 14,415 | 0.002916% | 0.002830% | 223,655 | 275,815 | 180,464 | 34,348 | 2,549 | 36,897 | - | 36,897 |
| D052 | CITY OF PLEASUREVILLE | 5,242 | 0.001060% | 0.001964% | 81,301 | 100,262 | 65,601 | 12,486 | (1,582) | 10,904 | - | 10,904 |
| D071 | CITY OF LEWISBURG | 38,526 | 0.007793% | 0.008713% | 597,717 | 737,115 | 482,290 | 91,794 | 7,377 | 99,171 | - | 99,171 |
| D079 | NORTH MARSHALL WATER DIST | 103,967 | 0.021030% | 0.020115% | 1,612,984 | 1,989,160 | 1,301,495 | 247,713 | 54,897 | 302,610 | - | 302,610 |
| D084 | GTR H/MERCER PL&ZONING CO | 11,893 | 0.002406% | 0.002360% | 184,538 | 227,576 | 148,901 | 28,340 | 3,232 | 31,572 | - | 31,572 |
| D098 | CITY OF COAL RUN VILLAGE | 22,142 | 0.004479% | 0.004994% | 343,536 | 423,654 | 277,194 | 52,758 | 52,014 | 104,772 | - | 104,772 |
| D106 | SIMPSONVILLE RURAL FIRE | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| D113 | UNION CO WATER DISTRICT | 47,395 | 0.009587% | 0.009495% | 735,315 | 906,803 | 593,316 | 112,926 | 7,077 | 120,003 | - | 120,003 |
| D118 | WHITLEY CO WATER DIST | 37,470 | 0.007579% | 0.007056% | 581,303 | 716,873 | 469,046 | 89,273 | 11,171 | 100,444 | - | 100,444 |
| D135 | WESTERN FLEMING WATER DIS | 45,719 | 0.009248% | 0.008872% | 709,314 | 874,738 | 572,336 | 108,933 | 31,945 | 140,878 | - | 140,878 |
| G015 | ZONETON FIRE PROT DIST | 5,882 | 0.001190% | 0.001059% | 91,272 | 112,558 | 73,646 | 14,017 | 14,758 | 28,775 | - | 28,775 |
| G090 | NELSON CO. DISPATCH | 90,283 | 0.018262% | 0.008126% | 1,400,680 | 1,727,344 | 1,130,191 | 215,109 | 334,812 | 549,921 | - | 549,921 |
| G506 | SHELBY CO SUB FIRE DIST | 11,697 | 0.002366% | 0.002604% | 181,470 | 223,792 | 146,426 | 27,869 | 3,758 | 31,627 | - | 31,627 |
| J001 | ADAIR CO BD OF EDUCATION | 666,692 | 0.134858% | 0.132609% | 10,343,497 | 12,755,782 | 8,346,033 | 1,588,499 | 88,976 | 1,677,475 | - | 1,677,475 |
| J002 | CITY OF SCOTTSVILLE | 290,839 | 0.058831% | 0.057467% | 4,512,289 | 5,564,634 | 3,640,907 | 692,973 | (180,067) | 512,906 | - | 512,906 |
| J003 | CITY OF LAWRENCEBURG | 408,576 | 0.082646% | 0.084293% | 6,338,880 | 7,817,218 | 5,114,759 | 973,491 | (2,255) | 971,236 | - | 971,236 |
| J004 | BALLARD CO BD OF EDUC | 325,918 | 0.065926% | 0.070464% | 5,056,470 | 6,235,727 | 4,079,999 | 765,546 | (201,392) | 575,154 | - | 575,154 |
| J005 | GLASGOW BD OF EDUCATION | 505,317 | 0.102215% | 0.100365% | 7,839,806 | 9,668,187 | 6,325,837 | 1,203,995 | 32,307 | 1,236,302 | - | 1,236,302 |
| J006 | BATH CO BD OF EDUC | 523,135 | 0.105819% | 0.103482% | 8,116,230 | 10,009,077 | 6,548,880 | 1,246,447 | (38,785) | 1,207,662 | - | 1,207,662 |
| J007 | CITY OF MIDDLESBORO | 212,235 | 0.042931% | 0.050522% | 3,292,772 | 4,060,705 | 2,656,895 | 505,686 | (285,041) | 220,645 | - | 220,645 |
| J008 | BOONE CO WATER DISTRICT | 271,593 | 0.054938% | 0.053359% | 4,213,699 | 5,196,408 | 3,399,979 | 647,117 | 80,198 | 727,315 | - | 727,315 |
| J009 | BOURBON CO BD OF EDUCATIO | 821,440 | 0.166160% | 0.154151% | 12,744,334 | 15,716,538 | 10,283,237 | 1,957,207 | 156,997 | 2,114,204 | - | 2,114,204 |
| J010 | FAIRVIEW BD OF EDUCATION | 142,577 | 0.028840% | 0.027031% | 2,212,004 | 2,727,882 | 1,784,837 | 339,708 | (149,164) | 190,544 | - | 190,544 |
| J011 | DANVILLE CITY BD OF ED | 511,285 | 0.103422% | 0.112660% | 7,932,382 | 9,782,353 | 6,400,535 | 1,218,213 | (233,755) | 984,458 | - | 984,458 |
| J012 | BRACKEN CO BD OF EDUC | 261,581 | 0.052912% | 0.051961% | 4,058,307 | 5,004,775 | 3,274,595 | 623,253 | 65,485 | 688,738 | - | 688,738 |
| J013 | BREATHITT CO BD OF ED | 475,792 | 0.096242% | 0.098773% | 7,381,682 | 9,103,220 | 5,956,183 | 1,133,639 | (318,156) | 815,483 | - | 815,483 |
| J014 | BRECKINRIDGE CO BD OF ED | 742,777 | 0.150248% | 0.150189% | 11,523,897 | 14,211,473 | 9,298,482 | 1,769,778 | (174,765) | 1,595,013 | - | 1,595,013 |
| J015 | BULLITT CO BD OF ED | 3,208,931 | 0.649098% | 0.643428% | 49,785,279 | 61,396,083 | 40,171,093 | 7,645,756 | 40,251 | 7,686,007 | - | 7,686,007 |
| J016 | BUTLER CO BD OF ED | 492,270 | 0.099576% | 0.097788% | 7,637,397 | 9,418,572 | 6,162,516 | 1,172,910 | 6,223 | 1,179,133 | - | 1,179,133 |
| J017 | CALDWELL CO BD EDUCATION | 525,838 | 0.106366% | 0.109718% | 8,158,184 | 10,060,816 | 6,582,732 | 1,252,890 | (63,103) | 1,189,787 | - | 1,189,787 |
| J018 | CALLOWAY CO BD OF EDUC | 607,150 | 0.122814% | 0.126786% | 9,419,732 | 11,616,579 | 7,600,659 | 1,446,632 | (375,965) | 1,070,667 | - | 1,070,667 |
| J019 | SANITATION DISTRICT NO 1 | 2,601,835 | 0.526296% | 0.517484% | 40,366,467 | 49,780,638 | 32,571,176 | 6,199,266 | (135,918) | 6,063,348 | - | 6,063,348 |
| J021 | CARRROLL CO BD OF ED | 823,266 | 0.166529% | 0.158446% | 12,772,636 | 15,751,440 | 10,306,074 | 1,961,553 | 182,255 | 2,143,808 | - | 2,143,808 |
| J022 | CARTER CO BD OF ED | 1,138,641 | 0.230323% | 0.238113% | 17,665,583 | 21,785,508 | 14,254,129 | 2,712,986 | (235,152) | 2,477,834 | - | 2,477,834 |
| J023 | CASEY CO BD OF ED | 680,457 | 0.137642% | 0.139221% | 10,557,027 | 13,019,112 | 8,518,328 | 1,621,292 | (143,988) | 1,477,304 | - | 1,477,304 |
| J024 | CITY OF HOPKINSVILLE | 828,365 | 0.167561% | 0.161441% | 12,851,790 | 15,849,054 | 10,369,942 | 1,973,709 | 270,457 | 2,244,166 | - | 2,244,166 |
| J025 | CLARK CO BD OF ED | 1,366,591 | 0.276432% | 0.268199% | 21,202,106 | 26,146,810 | 17,107,703 | 3,256,106 | 452,720 | 3,708,826 | - | 3,708,826 |
| J026 | CLAY CO BD OF ED | 831,970 | 0.168290% | 0.171604% | 12,907,704 | 15,918,007 | 10,415,058 | 1,982,296 | (347,882) | 1,634,414 | - | 1,634,414 |
| J027 | CLINTON CO BD OF ED | 473,185 | 0.095715% | 0.103413% | 7,341,261 | 9,053,373 | 5,923,568 | 1,127,432 | (160,536) | 966,896 | - | 966,896 |
| J028 | CRITTENDEN CO BD OF ED | 355,015 | 0.071812% | 0.07307% | 5,507,921 | 6,792,465 | 4,444,270 | 845,877 | (19,103) | 826,774 | - | 826,774 |
| J029 | CUMBERLAND CO BD OF ED | 251,205 | 0.050813% | 0.052172% | 3,897,315 | 4,806,237 | 3,144,693 | 598,529 | 82,725 | 681,254 | - | 681,254 |
| J030 | DAVISS CO LIBRARY DIST | 325,320 | 0.065805% | 0.063098% | 5,047,189 | 6,224,282 | 4,072,511 | 775,120 | 135,256 | 910,376 | - | 910,376 |
| J031 | EDMONSON CO BD OF EDUC | 492,339 | 0.099590% | 0.100636% | 7,638,471 | 9,419,896 | 6,163,382 | 1,173,075 | (164,535) | 1,008,540 | - | 1,008,540 |
| J032 | ELLIOTT CO BD OF ED | 227,057 | 0.045929% | 0.045437% | 3,522,716 | 4,344,276 | 2,842,434 | 541,000 | (64,185) | 476,815 | - | 476,815 |
| J033 | ESTILL CO CONSERVATION DI | 4,371 | 0.000884% | 0.000916% | 67,802 | 83,615 | 54,709 | 10,413 | (6,624) | 3,789 | - | 3,789 |
| J034 | GREATER LEX CONV&VISITOR | 298,650 | 0.060411% | 0.065371% | 4,633,474 | 5,714,081 | 3,738,690 | 711,584 | 132,527 | 844,111 | - | 844,111 |
| J035 | FLEMING CO BD OF ED | 519,313 | 0.105046% | 0.111255% | 8,056,941 | 9,935,962 | 6,501,041 | 1,237,342 | (221,589) | 1,015,753 | - | 1,015,753 |
| J037 | CITY OF FRANKFORT | 1,363,945 | 0.275897% | 0.267349% | 21,161,071 | 26,096,206 | 17,074,593 | 3,249,804 | (302,913) | 2,946,891 | - | 2,946,891 |
| J038 | FULTON COUNTY BD OF EDUC | 112,760 | 0.022809% | 0.022219% | 1,749,431 | 2,157,430 | 1,411,593 | 268,668 | (102,440) | 166,228 | - | 166,228 |
| J039 | GALLATIN CO BD OF EDUC | 467,566 | 0.094579% | 0.100513% | 7,254,131 | 8,945,922 | 5,853,264 | 1,114,051 | (45,726) | 1,068,325 | - | 1,068,325 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| J040 | CITY OF LANCASTER | 170,795 | 0.034548% | 0.031426% | 2,649,803 | 3,267,784 | 2,138,091 | 406,943 | 254,276 | 661,219 | - | 661,219 |
| J041 | WILLIAMSTOWN INDEPNMT SC | 276,995 | 0.056030% | 0.059091% | 4,297,455 | 5,299,697 | 3,467,560 | 659,980 | (84,099) | 575,881 | - | 575,881 |
| J042 | GRAVES CO LIBRARY | 42,064 | 0.008509% | 0.008128% | 652,633 | 804,839 | 526,601 | 100,228 | 35,391 | 135,619 | - | 135,619 |
| J043 | GRAYSON CO BD OF ED | 1,100,267 | 0.225609% | 0.218247% | 17,070,168 | 21,051,231 | 13,773,696 | 2,621,545 | 74,577 | 2,696,122 | - | 2,696,122 |
| J044 | GREEN CO BD OF EDUCATION | 454,280 | 0.091891% | 0.092199% | 7,047,964 | 8,691,673 | 5,886,930 | 1,082,388 | (92,796) | 989,592 | - | 989,592 |
| J045 | RUSSELL INDP BT OF ED | 498,982 | 0.100933% | 0.105806% | 7,741,478 | 9,546,926 | 6,246,497 | 1,188,895 | (181,647) | 1,007,248 | - | 1,007,248 |
| J046 | HANCOCK CO BD EDUCATION | 522,142 | 0.105618% | 0.104582% | 8,100,813 | 9,990,065 | 6,536,441 | 1,244,079 | 53,360 | 1,297,439 | - | 1,297,439 |
| J047 | HARDIN CO SOIL CN DIST | 5,188 | 0.001049% | 0.001034% | 80,457 | 99,222 | 64,920 | 12,356 | 2,227 | 14,583 | - | 14,583 |
| J048 | HARLAN CO BD OF EDUCATION | 1,094,703 | 0.221355% | 0.225911% | 16,983,881 | 20,944,821 | 13,704,072 | 2,608,293 | (166,192) | 2,442,101 | - | 2,442,101 |
| J049 | HARRISON CO BD OF ED | 745,945 | 0.150889% | 0.149036% | 11,573,661 | 14,272,103 | 9,338,152 | 1,777,329 | (73,908) | 1,703,421 | - | 1,703,421 |
| J050 | HART CO BD OF ED | 619,726 | 0.125357% | 0.122663% | 9,614,778 | 11,857,114 | 7,758,039 | 1,476,586 | (45,578) | 1,431,008 | - | 1,431,008 |
| J051 | HENDERSON PUBLIC LIBRARY | 211,196 | 0.042720% | 0.040204% | 3,276,589 | 4,040,747 | 2,643,837 | 503,201 | 108,481 | 611,682 | - | 611,682 |
| J052 | EMINENCE INDEP BD OF EDUC | 247,413 | 0.050046% | 0.048467% | 3,838,487 | 4,733,689 | 3,097,225 | 589,494 | 250,481 | 839,975 | - | 839,975 |
| J053 | HICKMAN CO BD OF ED | 182,701 | 0.036957% | 0.038894% | 2,834,571 | 3,495,643 | 2,287,179 | 435,318 | (44,792) | 390,526 | - | 390,526 |
| J054 | HOPKINS CO BD OF ED | 1,762,816 | 0.356580% | 0.354042% | 27,349,391 | 33,727,750 | 22,067,867 | 4,200,173 | (532,260) | 3,667,913 | - | 3,667,913 |
| J055 | JACKSON CO BD OF ED | 532,168 | 0.107646% | 0.118664% | 8,256,359 | 10,181,887 | 6,661,949 | 1,267,967 | (386,758) | 881,209 | - | 881,209 |
| J056 | JEFF CO METRO SEWER DIST | 8,985,144 | 1.817503% | 1.803850% | 139,400,975 | 171,911,736 | 112,480,830 | 21,408,455 | 4,100,062 | 25,508,517 | - | 25,508,517 |
| J057 | JESSAMINE CO BD OF ED | 2,251,526 | 0.455436% | 0.445065% | 34,931,564 | 43,078,220 | 28,185,824 | 5,364,602 | 56,626 | 5,421,228 | - | 5,421,228 |
| J058 | PAINTSVILLE GAS/WATER SYS | 321,561 | 0.065045% | 0.062143% | 4,988,898 | 6,152,396 | 4,025,476 | 766,168 | 74,407 | 840,575 | - | 840,575 |
| J059 | KENTON COUNTY AIRPORT BD | 4,102,706 | 0.829890% | 0.793944% | 63,651,876 | 78,496,614 | 51,359,869 | 9,775,314 | 1,892,450 | 11,667,764 | - | 11,667,764 |
| J060 | KNOTT CO BD OF EDUCATION | 723,106 | 0.146269% | 0.144110% | 11,218,711 | 13,835,112 | 9,052,232 | 1,722,910 | (136,978) | 1,585,932 | - | 1,585,932 |
| J061 | KNOX CO BD OF EDUCATION | 1,261,070 | 0.255088% | 0.255273% | 19,565,038 | 24,127,950 | 15,786,774 | 3,004,694 | (192,562) | 2,812,132 | - | 2,812,132 |
| J062 | LARUE CO PUBLIC LIBRARY | 28,298 | 0.005724% | 0.004915% | 439,026 | 541,415 | 354,244 | 67,423 | 9,587 | 76,510 | - | 76,510 |
| J063 | CITY OF LONDON | 536,800 | 0.108583% | 0.100107% | 8,328,226 | 10,270,515 | 6,719,937 | 1,279,004 | 241,859 | 1,520,863 | - | 1,520,863 |
| J064 | LAWRENCE CO BD OF ED | 701,335 | 0.141865% | 0.123788% | 10,880,928 | 13,418,552 | 8,779,679 | 1,671,035 | 370,868 | 2,041,903 | - | 2,041,903 |
| J065 | LEE CO BD OF ED | 236,795 | 0.047899% | 0.050276% | 3,673,814 | 4,530,612 | 2,964,352 | 564,205 | (159,117) | 405,088 | - | 405,088 |
| J066 | LESLIE CO BD OF ED | 454,075 | 0.091850% | 0.087450% | 7,044,819 | 8,687,795 | 5,684,373 | 1,081,906 | 10,184 | 1,092,090 | - | 1,092,090 |
| J067 | CITY OF WHITESBURG | 178,340 | 0.036074% | 0.035398% | 2,766,446 | 3,412,123 | 2,232,532 | 424,917 | 111,549 | 536,466 | - | 536,466 |
| J068 | ELEC PLT BD OF VANCEBURG | 186,833 | 0.037929% | 0.039786% | 2,898,615 | 3,574,623 | 2,338,855 | 445,154 | 35,058 | 480,212 | - | 480,212 |
| J069 | LINCOLN CO BD OF EDUC | 1,013,334 | 0.204976% | 0.210158% | 15,721,490 | 19,388,018 | 12,685,465 | 2,414,422 | (446,609) | 1,967,813 | - | 1,967,813 |
| J070 | LIVINGSTON CO BD OF ED | 445,727 | 0.090160% | 0.094733% | 6,915,197 | 8,527,943 | 5,579,783 | 1,061,999 | 123,370 | 1,185,369 | - | 1,185,369 |
| J071 | LOGAN CO BD OF EDUCATION | 735,723 | 0.148821% | 0.153186% | 11,414,447 | 14,076,498 | 9,210,169 | 1,752,970 | (393,345) | 1,359,625 | - | 1,359,625 |
| J072 | LYON CO PUBLIC LIBRARY | 23,669 | 0.004707% | 0.004360% | 361,023 | 445,220 | 291,305 | 55,444 | 6,248 | 61,692 | - | 61,692 |
| J073 | PADUCAH WATER WORKS | 601,088 | 0.121587% | 0.120814% | 9,325,622 | 11,500,521 | 7,524,723 | 1,432,179 | 81,652 | 1,513,831 | - | 1,513,831 |
| J074 | MCCREARY CO BD OF EDUCATN | 821,958 | 0.166265% | 0.156695% | 12,752,388 | 15,726,469 | 10,289,735 | 1,958,443 | 163,163 | 2,121,606 | - | 2,121,606 |
| J075 | MCLEAN CO BD OF ED | 353,801 | 0.071566% | 0.069912% | 5,489,053 | 6,769,197 | 4,429,045 | 842,979 | (63,157) | 779,822 | - | 779,822 |
| J076 | MADISON CO BD OF ED | 2,671,125 | 0.540312% | 0.542458% | 41,441,483 | 51,106,366 | 33,438,592 | 6,364,361 | 183,681 | 6,548,042 | - | 6,548,042 |
| J077 | MAGOFFIN CO BD OF ED | 618,993 | 0.125209% | 0.123553% | 9,603,427 | 11,843,115 | 7,748,880 | 1,474,843 | (121,748) | 1,353,095 | - | 1,353,095 |
| J078 | MARION CO BD OF EDUCATION | 681,020 | 0.137756% | 0.138583% | 10,565,771 | 13,029,895 | 8,525,383 | 1,622,635 | (235,775) | 1,386,860 | - | 1,386,860 |
| J079 | MARSHALL COUNTY BD OF ED | 1,083,680 | 0.219205% | 0.219260% | 16,812,842 | 20,733,893 | 13,566,063 | 2,582,026 | (34,659) | 2,547,367 | - | 2,547,367 |
| J080 | MARTIN CO BD OF ED | 595,925 | 0.120543% | 0.124836% | 9,245,548 | 11,401,773 | 7,460,112 | 1,419,882 | (368,169) | 1,051,713 | - | 1,051,713 |
| J081 | MASON CO BD OF ED | 647,901 | 0.131056% | 0.133413% | 10,051,887 | 12,396,164 | 8,110,736 | 1,543,715 | 31,808 | 1,575,523 | - | 1,575,523 |
| J082 | MEADE CO PUBLIC LIBRARY | 60,652 | 0.012269% | 0.012910% | 941,022 | 1,160,485 | 759,298 | 144,517 | 15,397 | 159,914 | - | 159,914 |
| J083 | MENIFEE CO BD OF ED | 282,597 | 0.057163% | 0.057339% | 4,384,355 | 5,406,863 | 3,537,679 | 673,326 | (48,311) | 625,015 | - | 625,015 |
| J084 | CITY OF HARRODSBURG | 515,698 | 0.104315% | 0.106734% | 8,000,874 | 9,866,819 | 6,455,801 | 1,228,731 | 4,595 | 1,233,326 | - | 1,233,326 |
| J085 | METCALFE CO BD OF ED | 460,044 | 0.093057% | 0.090965% | 7,137,395 | 8,801,961 | 5,759,071 | 1,096,123 | 70,452 | 1,166,575 | - | 1,166,575 |
| J086 | MONROE CO BOARD OF ED | 620,971 | 0.125609% | 0.124682% | 9,634,106 | 11,880,949 | 7,773,635 | 1,479,554 | 120,731 | 1,600,285 | - | 1,600,285 |
| J087 | MT STERLING WATER WORKS | 283,910 | 0.057429% | 0.056615% | 4,404,757 | 5,432,024 | 3,554,141 | 676,459 | 36,230 | 712,689 | - | 712,689 |
| J088 | MORGAN CO BD OF EDUCATION | 541,706 | 0.109576% | 0.110055% | 8,404,388 | 10,364,440 | 6,781,391 | 1,290,701 | (141,362) | 1,149,339 | - | 1,149,339 |
| J089 | MUHLENBERG CO LIB BD DIST | 83,836 | 0.016958% | 0.017110% | 1,300,665 | 1,604,002 | 1,049,489 | 199,749 | (25,941) | 173,808 | - | 173,808 |
| J090 | CITY OF BARDSTOWN | 825,782 | 0.167038% | 0.181691% | 12,811,676 | 15,799,585 | 10,337,575 | 1,967,549 | (74,687) | 1,892,862 | - | 1,892,862 |
| J091 | NICHOLAS CO BD OF ED | 248,947 | 0.050357% | 0.054508% | 3,862,340 | 4,763,106 | 3,116,472 | 593,158 | (152,765) | 440,393 | - | 440,393 |
| J092 | OHIO CO BD OF ED | 1,029,385 | 0.208223% | 0.214503% | 15,970,532 | 19,695,141 | 12,886,414 | 2,452,669 | (290,270) | 2,162,399 | - | 2,162,399 |
| J093 | OLDHAM COUNTY BD OF ED | 3,243,442 | 0.656079% | 0.639930% | 50,320,716 | 62,056,393 | 40,603,130 | 7,777,986 | 162,898 | 7,890,884 | - | 7,890,884 |
| J094 | OWEN CO BD OF ED | 501,581 | 0.101459% | 0.099148% | 7,781,821 | 9,596,679 | 6,279,050 | 1,195,090 | 100,958 | 1,296,048 | - | 1,296,048 |
| J095 | OWSLEY CO BD OF EDUCATION | 313,584 | 0.063431% | 0.064278% | 4,865,105 | 5,999,733 | 3,925,590 | 747,157 | (149,770) | 597,387 | - | 597,387 |
| J096 | PENDLETON CO BD OF ED | 570,250 | 0.115350% | 0.121526% | 8,847,250 | 10,910,584 | 7,138,730 | 1,358,713 | (180,253) | 1,178,460 | - | 1,178,460 |
| J097 | HAZARD CITY SCHOOLS | 226,230 | 0.045762% | 0.041621% | 3,509,908 | 4,328,480 | 2,832,099 | 539,033 | 165,801 | 704,834 | - | 704,834 |
| J098 | PIKE CO BD OF EDUCATION | 2,404,898 | 0.486460% | 0.549032% | 37,311,079 | 46,012,680 | 30,105,823 | 5,730,036 | (1,686,948) | 4,043,088 | - | 4,043,088 |
| J099 | POWELL CO BD OF EDUCATION | 551,648 | 0.113184% | 0.122517% | 10,110,025 | 12,467,860 | 8,157,647 | 1,552,643 | 66,767 | 1,619,410 | - | 1,619,410 |
| J100 | CITY OF SOMERSET | 1,158,149 | 0.234699% | 0.242941% | 17,968,238 | 22,158,748 | 14,498,337 | 2,759,466 | (261,367) | 2,498,099 | - | 2,498,099 |
| J101 | ROBERTSON CO BD OF ED | 126,638 | 0.025616% | 0.021763% | 1,964,726 | 2,422,935 | 1,585,312 | 301,732 | 120,945 | 422,677 | - | 422,677 |
| J102 | ROCKCASTLE CO BD OF ED | 793,652 | 0.148402% | 0.153746% | 11,382,311 | 14,036,866 | 9,184,238 | 1,748,034 | (174,034) | 1,474,128 | - | 1,474,128 |
| J103 | ROWAN CO BD OF ED | 987,765 | 0.199804% | 0.206802% | 15,324,801 | 18,898,815 | 12,365,382 | 2,353,501 | 19,286 | 2,372,787 | - | 2,372,787 |
| J104 | RUSSELL CO BD OF ED | 779,985 | 0.157774% | 0.163778% | 12,101,135 | 14,923,333 | 9,764,248 | 1,858,427 | (113,378) | 1,745,049 | - | 1,745,049 |
| J105 | SCOTT CO BOARD OF ED | 2,549,458 | 0.515701% | 0.476147% | 39,553,840 | 48,778,491 | 31,915,478 | 6,074,467 | 1,061,233 | 7,135,700 | - | 7,135,700 |
| J106 | SHELBY CO LIBRARY | 68,023 | 0.013760% | 0.012824% | 1,055,381 | 1,301,514 | 851,573 | 162,080 | 38,217 | 200,297 | - | 200,297 |
| J107 | SIMPSON CO BD OF ED | 822,502 | 0.166375% | 0.164524% | 12,760,825 | 15,736,874 | 10,296,543 | 1,959,739 | 81,111 | 2,040,850 | - | 2,040,850 |
| J108 | SPENCER CO BD OF EDUC | 833,835 | 0.168667% | 0.170021% | 12,936,619 | 15,953,667 | 10,438,389 | 1,986,737 | 35,293 | 2,022,030 | - | 2,022,030 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| J109 | TAYLOR CO BD OF ED | 771,694 | 0.156097% | 0.148067% | 11,972,511 | 14,764,711 | 9,660,463 | 1,838,674 | 297,215 | 2,135,889 | - | 2,135,889 |
| J110 | TODD CO BD OF ED | 579,835 | 0.117288% | 0.117808% | 8,995,892 | 11,093,893 | 7,258,668 | 1,381,541 | (2,575) | 1,378,966 | - | 1,378,966 |
| J111 | TRIGG CO BD OF ED | 526,445 | 0.106489% | 0.103926% | 8,167,618 | 10,072,450 | 6,590,345 | 1,254,339 | (103,447) | 1,150,892 | - | 1,150,892 |
| J112 | TRIMBLE CO BD OF ED | 307,221 | 0.062449% | 0.067524% | 4,766,393 | 5,878,000 | 3,845,941 | 731,999 | (218,664) | 513,333 | - | 513,333 |
| J113 | CITY OF MORGANFIELD | 442,216 | 0.089451% | 0.087051% | 6,860,818 | 8,460,881 | 5,535,904 | 1,053,648 | 122,082 | 1,175,730 | - | 1,175,730 |
| J115 | SPRINGFIELD WATER & SEWER | 141,556 | 0.028634% | 0.031006% | 2,196,204 | 2,708,398 | 1,772,088 | 337,281 | (1,925) | 335,356 | - | 335,356 |
| J117 | CITY OF SEBREE | 48,245 | 0.009759% | 0.011090% | 748,507 | 923,072 | 603,961 | 114,952 | (26,733) | 88,219 | - | 88,219 |
| J118 | CITY OF CORBIN | 331,840 | 0.067124% | 0.068020% | 5,148,355 | 6,349,042 | 4,154,141 | 790,657 | (10,592) | 780,065 | - | 780,065 |
| J119 | WOLFE CO BD OF EDUCATION | 317,370 | 0.064197% | 0.066048% | 4,923,857 | 6,072,187 | 3,972,996 | 156,180 | (162,446) | 593,734 | - | 593,734 |
| J120 | WOODFORD CO BD OF ED | 1,176,561 | 0.237993% | 0.229867% | 18,253,866 | 22,510,989 | 14,728,807 | 2,803,331 | 224,468 | 3,027,799 | - | 3,027,799 |
| J124 | PENNYRILE NAR TASK FORCE | 5,559 | 0.001124% | 0.001947% | 86,210 | 106,316 | 69,562 | 13,240 | (52,111) | (38,871) | - | (38,871) |
| J134 | LEX-FAY CO HUM RIGHTS COM | 34,944 | 0.007068% | 0.007067% | 542,110 | 668,539 | 437,421 | 83,254 | (9,601) | 73,653 | - | 73,653 |
| J135 | FLEMING CO EMS | 86,401 | 0.017477% | 0.015686% | 1,340,471 | 1,653,093 | 1,081,609 | 205,862 | 79,500 | 285,362 | - | 285,362 |
| J154 | CITY OF EARLINGTON | 45,812 | 0.009267% | 0.007538% | 710,771 | 876,536 | 573,512 | 109,156 | (461) | 108,695 | - | 108,695 |
| J156 | CITY OF JEFFERSONTOWN | 643,529 | 0.130172% | 0.126210% | 9,984,085 | 12,312,549 | 8,056,028 | 1,533,302 | 184,767 | 1,718,069 | - | 1,718,069 |
| J178 | LEBANON HOUSING AUTHORITY | 53,956 | 0.010914% | 0.010800% | 837,095 | 1,032,320 | 675,441 | 128,557 | 13,506 | 142,063 | - | 142,063 |
| J179 | MARSHALL CO TOURIST COMM | 15,440 | 0.003123% | 0.004284% | 239,532 | 295,394 | 193,275 | 36,786 | (17,346) | 19,440 | - | 19,440 |
| J190 | CITY OF BLOOMFIELD | 49,719 | 0.010057% | 0.009284% | 771,364 | 951,259 | 622,403 | 118,462 | 9,898 | 128,360 | - | 128,360 |
| J200 | SOMERSET-PULASKI CONV & V | 24,977 | 0.005052% | 0.005729% | 387,484 | 477,852 | 312,656 | 59,508 | 533 | 60,041 | - | 60,041 |
| J203 | FRONTIER HOUSING INC | 50,568 | 0.010229% | 0.011863% | 784,556 | 967,528 | 633,048 | 120,488 | (218,136) | (97,648) | - | (97,648) |
| J205 | GEORGETOWN-SCOTT CO P COM | 101,675 | 0.020567% | 0.020332% | 1,577,472 | 1,945,366 | 1,272,841 | 242,460 | 30,439 | 272,699 | - | 272,699 |
| J210 | BOYD CO AMBULANCE SERVICE | 10,161 | 0.002055% | 0.001895% | 157,617 | 194,376 | 127,179 | 24,206 | (1,888) | 22,318 | - | 22,318 |
| J214 | COMM ACTION SOUTHERN KY | 991,509 | 0.020611% | 0.168009% | 15,382,863 | 18,970,417 | 12,412,231 | 2,362,418 | 105,288 | 2,467,706 | - | 2,467,706 |
| J217 | CITY OF PROVIDENCE | 273,447 | 0.055312% | 0.049124% | 4,242,385 | 5,231,783 | 3,423,125 | 651,523 | (64,256) | 587,267 | - | 587,267 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 360,158 | 0.072852% | 0.072311% | 5,587,688 | 6,890,835 | 4,508,633 | 858,127 | 16,483 | 874,610 | - | 874,610 |
| J224 | HOUSING AUTH OF HOPKINSVL | 156,414 | 0.031639% | 0.036542% | 2,426,685 | 2,992,631 | 1,958,061 | 372,677 | (160,908) | 211,769 | - | 211,769 |
| J234 | LFUC HOUSING AUTHORITY | 626,569 | 0.126742% | 0.125151% | 9,721,006 | 11,988,116 | 7,843,753 | 1,492,900 | 188,058 | 1,680,958 | - | 1,680,958 |
| J256 | CITY OF ST MATTHEWS | 275,813 | 0.055791% | 0.053910% | 4,279,124 | 5,277,090 | 3,452,769 | 657,165 | (13,841) | 643,324 | - | 643,324 |
| J259 | CITY OF PARK HILLS | 21,667 | 0.004383% | 0.004486% | 336,172 | 414,574 | 271,253 | 51,628 | (2,528) | 49,100 | - | 49,100 |
| J305 | SCOTT CO SOIL CONSER DIST | - | 0.000000% | 0.000111% | - | - | - | - | (61,758) | (61,758) | - | (61,758) |
| J310 | CANNONSBURG WATER DIST | 77,394 | 0.015655% | 0.014899% | 1,200,726 | 1,480,756 | 968,850 | 184,401 | (9,260) | 175,141 | - | 175,141 |
| J314 | BOWL GRN WARREN AIRPRT BD | 42,615 | 0.008620% | 0.008544% | 661,147 | 815,338 | 533,471 | 101,535 | 2,316 | 103,851 | - | 103,851 |
| J317 | PROVIDENCE MUN HOUSING AU | 27,744 | 0.005612% | 0.004415% | 430,436 | 530,821 | 347,313 | 66,104 | 15,621 | 81,725 | - | 81,725 |
| J319 | CITY OF ALEXANDRIA | 138,564 | 0.028029% | 0.027447% | 2,149,801 | 2,651,173 | 1,734,646 | 390,155 | 15,003 | 415,658 | - | 415,658 |
| J324 | CITY OF OAK GROVE | 143,607 | 0.029049% | 0.022014% | 2,228,034 | 2,747,651 | 1,797,772 | 342,170 | (120,186) | 221,984 | - | 221,984 |
| J334 | CENTRAL KY ED COOPERATIVE | 15,258 | 0.003086% | 0.005526% | 236,694 | 291,895 | 190,985 | 36,350 | (32,622) | 3,728 | - | 3,728 |
| J356 | CITY OF WEST BUCHEL | 37,675 | 0.007621% | 0.008509% | 584,524 | 720,846 | 471,645 | 89,768 | (146,013) | (56,245) | - | (56,245) |
| J359 | CITY OF FORT WRIGHT | 69,939 | 0.014147% | 0.014782% | 1,085,063 | 1,338,119 | 875,523 | 166,638 | 38,496 | 205,134 | - | 205,134 |
| J405 | GEORGETOWN HOUSING AUTHOR | 75,195 | 0.015210% | 0.019453% | 1,166,594 | 1,438,665 | 941,310 | 179,159 | (177,678) | 1,481 | - | 1,481 |
| J414 | WARREN CO PLANNING COMM | 138,426 | 0.028001% | 0.026797% | 2,147,654 | 2,648,524 | 1,732,914 | 329,825 | 42,813 | 372,638 | - | 372,638 |
| J417 | WEBSTER CO CONSER DIST | 15,524 | 0.003140% | 0.002899% | 240,835 | 297,002 | 194,327 | 36,986 | 19,229 | 56,215 | - | 56,215 |
| J419 | CITY OF COLD SPRING | 58,037 | 0.011740% | 0.010152% | 900,448 | 1,110,449 | 726,560 | 138,286 | 21,470 | 159,756 | - | 159,756 |
| J424 | CITY OF CROFTON | 7,426 | 0.001502% | 0.001667% | 115,202 | 142,069 | 92,955 | 17,692 | (5,277) | 12,415 | - | 12,415 |
| J434 | KY LEAGUE OF CITIES | 1,121,132 | 0.226781% | 0.223947% | 17,393,915 | 21,450,482 | 14,034,923 | 2,671,264 | 353,825 | 3,025,089 | - | 3,025,089 |
| J456 | CITY OF SHIVELY | 154,362 | 0.031224% | 0.029088% | 2,394,855 | 2,953,377 | 1,932,377 | 367,789 | 115,932 | 483,721 | - | 483,721 |
| J459 | N KY AREA PLAN COMMISSION | 572,753 | 0.115856% | 0.114473% | 8,886,059 | 10,958,445 | 7,170,045 | 1,364,673 | 166,617 | 1,531,290 | - | 1,531,290 |
| J510 | CITY OF CATLETTSBURG | 67,685 | 0.013691% | 0.014877% | 1,050,088 | 1,294,987 | 847,303 | 161,267 | (9,156) | 152,111 | - | 152,111 |
| J514 | BARREN RIVER AREA DEV | 259,888 | 0.052570% | 0.050635% | 4,032,075 | 4,972,426 | 3,253,429 | 619,225 | (137,365) | 481,860 | - | 481,860 |
| J519 | NORTHERN KY COOP ED SER | 244,184 | 0.049393% | 0.048264% | 3,788,402 | 4,671,924 | 3,056,812 | 581,803 | 191,520 | 773,323 | - | 773,323 |
| J524 | HOPKINSVILLE S W AUTHORI | 483,520 | 0.097806% | 0.097613% | 7,501,639 | 9,251,154 | 6,052,975 | 1,152,062 | 222,861 | 1,374,923 | - | 1,374,923 |
| J534 | BLUEGRASS AREA DEV DISRIC | 522,196 | 0.105629% | 0.103730% | 8,101,657 | 9,991,106 | 6,537,121 | 1,244,209 | (685,632) | 558,577 | - | 558,577 |
| J556 | LOUISVILLE CONV BUREAU | 918,981 | 0.185890% | 0.191378% | 14,257,609 | 17,582,734 | 11,504,279 | 2,189,607 | (21,095) | 2,168,512 | - | 2,168,512 |
| J559 | CITY OF CRESCENT SPRINGS | 48,664 | 0.009844% | 0.012879% | 755,027 | 931,112 | 609,221 | 115,953 | (54,973) | 60,980 | - | 60,980 |
| J610 | BOYD CO CONSERVATION DIST | 7,708 | 0.001559% | 0.001517% | 119,574 | 147,461 | 96,483 | 18,364 | 2,042 | 20,406 | - | 20,406 |
| J614 | BOWL GRN CONV & VISIT BUR | 67,975 | 0.013750% | 0.014443% | 1,054,614 | 1,300,568 | 850,954 | 161,962 | (25,047) | 136,915 | - | 136,915 |
| J619 | CITY OF FORT THOMAS | 335,912 | 0.067948% | 0.072191% | 5,211,555 | 6,426,982 | 4,205,136 | 800,362 | (39,173) | 761,190 | - | 761,190 |
| J656 | OHIO VALLEY ED COOP | 464,608 | 0.093980% | 0.093314% | 7,208,188 | 8,889,265 | 5,816,193 | 1,106,995 | 84,356 | 1,191,351 | - | 1,191,351 |
| J710 | BIG SANDY WATER DISTRICT | 59,046 | 0.011944% | 0.009392% | 916,095 | 1,129,744 | 739,185 | 140,689 | (10,410) | 130,279 | - | 130,279 |
| J714 | BOWLING GR/WARREN COMM ED | 77,752 | 0.015586% | 0.015422% | 1,195,433 | 1,474,229 | 964,580 | 183,588 | 32,110 | 215,698 | - | 215,698 |
| J719 | CITY OF SOUTHGATE | 45,929 | 0.009162% | 0.009325% | 702,718 | 866,604 | 567,014 | 107,920 | (74,583) | 33,337 | - | 33,337 |
| J734 | ACCESS TO JUSTICE FNDNTN | - | 0.000000% | 0.000000% | - | - | - | - | (3,393) | (3,393) | - | (3,393) |
| J756 | CITY OF PROSPECT | 67,998 | 0.013755% | 0.013049% | 1,054,997 | 1,301,041 | 851,263 | 162,021 | 16,139 | 178,160 | - | 178,160 |
| J759 | N KY COMMUNITY ACT COMM | 665,288 | 0.134574% | 0.134382% | 10,321,714 | 12,728,920 | 8,328,457 | 1,585,154 | 227,763 | 1,812,917 | - | 1,812,917 |
| J810 | HOUSING AUTH OF ASHLAND | 117,075 | 0.023682% | 0.023646% | 1,816,390 | 2,240,004 | 1,465,621 | 278,951 | 15,913 | 294,864 | - | 294,864 |
| J814 | HOUSING AUTH BOWLING GRN | 313,591 | 0.063433% | 0.056468% | 4,865,259 | 5,999,923 | 3,925,714 | 747,180 | 49,814 | 796,994 | - | 796,994 |
| J819 | CITY OF BELLEVUE | 123,587 | 0.024999% | 0.023598% | 1,917,403 | 2,364,575 | 1,547,127 | 294,464 | (2,365) | 292,099 | - | 292,099 |
| J834 | KY LEGAL SERVICE PROGRAMS | 90,159 | 0.018237% | 0.016466% | 1,398,763 | 1,724,979 | 1,128,643 | 214,814 | 84,319 | 299,133 | - | 299,133 |
| J856 | LOUISVILLE WATER COMPANY | 6,165,440 | 1.247137% | 1.262446% | 95,654,375 | 117,962,659 | 77,182,268 | 14,690,086 | 430,672 | 15,120,758 | - | 15,120,758 |
| J859 | CITY OF VILLA HILLS | 61,414 | 0.012423% | 0.011941% | 952,834 | 1,175,051 | 768,829 | 146,331 | 12,769 | 159,100 | - | 159,100 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| J910 | SANITATION DISTRICT #4 | 81,666 | 0.016519% | 0.016648% | 1,266,994 | 1,562,479 | 1,022,321 | 194,578 | 17,924 | 212,502 | - | 212,502 |
| J914 | BOWLING GRN HUM RIGHT COM | 14,242 | 0.002881% | 0.002786% | 220,970 | 272,504 | 178,298 | 33,935 | (148) | 33,787 | - | 33,787 |
| J915 | CITY OF DAYTON | 77,965 | 0.015771% | 0.015162% | 1,209,623 | 1,491,728 | 976,029 | 185,767 | 11,544 | 197,311 | - | 197,311 |
| J956 | OKOLONA FIRE DISTRICT | 9,082 | 0.001837% | 0.001690% | 140,896 | 173,756 | 113,687 | 21,638 | 5,018 | 26,656 | - | 26,656 |
| J959 | CITY OF INDEPENDENCE | 159,025 | 0.032167% | 0.032871% | 2,467,182 | 3,042,573 | 1,990,737 | 378,897 | 758 | 379,655 | - | 379,655 |
| K001 | CITY OF COLUMBIA | 134,218 | 0.027150% | 0.024417% | 2,082,383 | 2,568,031 | 1,680,247 | 319,801 | 83,022 | 402,823 | - | 402,823 |
| K002 | ALLEN CO BD OF ED | 784,810 | 0.158750% | 0.157070% | 12,175,994 | 15,015,650 | 9,824,650 | 1,869,924 | 34,875 | 1,904,799 | - | 1,904,799 |
| K003 | ANDERSON CO BD OF ED | 850,077 | 0.171952% | 0.163472% | 13,188,576 | 16,264,384 | 10,641,690 | 2,025,431 | (34,690) | 1,990,741 | - | 1,990,741 |
| K004 | CITY OF WICKLIFFE | 46,965 | 0.009500% | 0.009739% | 728,642 | 898,574 | 587,932 | 111,901 | 6,876 | 118,777 | - | 118,777 |
| K005 | BARREN CO BD OF EDUCATION | 1,248,539 | 0.252553% | 0.269508% | 19,370,606 | 23,888,172 | 15,629,889 | 2,974,834 | (633,999) | 2,340,835 | - | 2,340,835 |
| K006 | CITY OF OWINGSVILLE | 92,658 | 0.018743% | 0.018380% | 1,437,573 | 1,772,840 | 1,159,959 | 220,775 | 22,934 | 243,709 | - | 243,709 |
| K007 | BELL CO BD OF ED | 741,747 | 0.150040% | 0.162358% | 11,507,944 | 14,191,799 | 9,285,610 | 1,767,328 | (260,186) | 1,507,142 | - | 1,507,142 |
| K009 | PARIS BD OF EDUCATION | 209,829 | 0.042444% | 0.042145% | 3,255,420 | 4,014,641 | 2,626,756 | 499,950 | (73,425) | 426,525 | - | 426,525 |
| K010 | CITY OF ASHLAND | 1,526,951 | 0.308870% | 0.307363% | 23,690,073 | 29,215,015 | 19,115,211 | 3,638,194 | (136,707) | 3,501,487 | - | 3,501,487 |
| K011 | CITY OF DANVILLE | 638,082 | 0.128059% | 0.124804% | 9,822,019 | 12,112,687 | 7,925,259 | 1,508,413 | 264,735 | 1,773,148 | - | 1,773,148 |
| K012 | AUGUSTA BD OF ED | 54,909 | 0.011107% | 0.010518% | 851,898 | 1,050,575 | 687,385 | 130,830 | (7,073) | 123,757 | - | 123,757 |
| K013 | JACKSON CITY SCHOOLS | 99,067 | 0.020039% | 0.024303% | 1,536,975 | 1,895,424 | 1,240,165 | 236,040 | (99,280) | 136,760 | - | 136,760 |
| K014 | CLOVERPORT INDEPENDENT SC | 83,584 | 0.016907% | 0.023078% | 1,296,753 | 1,599,179 | 1,046,333 | 199,148 | (174,997) | 24,151 | - | 24,151 |
| K015 | BULLITT CO PUBLIC LIBRARY | 339,856 | 0.068746% | 0.066424% | 5,272,761 | 6,502,462 | 4,254,522 | 809,762 | 221,786 | 1,031,548 | - | 1,031,548 |
| K016 | CITY OF MORGANTOWN | 144,690 | 0.029268% | 0.031439% | 2,244,831 | 2,768,366 | 1,811,325 | 344,749 | (40,763) | 303,986 | - | 303,986 |
| K017 | GEORGE COON PUBLIC LIBRAR | 24,961 | 0.005049% | 0.005527% | 387,254 | 477,569 | 312,470 | 59,472 | (16,189) | 43,283 | - | 43,283 |
| K018 | CITY OF MURRAY | 826,917 | 0.167268% | 0.169667% | 12,829,317 | 15,821,340 | 10,351,809 | 1,970,258 | 163,610 | 2,133,868 | - | 2,133,868 |
| K019 | CITY OF NEWPORT | 428,667 | 0.086710% | 0.086439% | 6,650,585 | 8,201,619 | 5,366,271 | 1,021,361 | 47,270 | 1,068,631 | - | 1,068,631 |
| K020 | CARLISLE CO BD OF ED | 167,061 | 0.033793% | 0.036650% | 2,591,895 | 3,196,371 | 2,091,366 | 398,049 | (61,979) | 336,070 | - | 336,070 |
| K021 | CARROLL CO PUBLIC LIBRARY | 80,634 | 0.016311% | 0.016361% | 1,251,040 | 1,542,805 | 1,009,448 | 192,128 | 28,432 | 220,560 | - | 220,560 |
| K022 | CARTER CO EMER AMBUL DIST | 225,436 | 0.045601% | 0.041757% | 3,497,559 | 4,313,251 | 2,822,135 | 537,136 | (325,332) | 211,804 | - | 211,804 |
| K023 | CASEY CO AMBULANCE SERV | 98,531 | 0.019931% | 0.017682% | 1,528,691 | 1,885,209 | 1,233,481 | 234,768 | 78,097 | 312,865 | - | 312,865 |
| K025 | CLARK CO LIBRARY BD | 168,286 | 0.034041% | 0.035562% | 2,610,917 | 3,219,828 | 2,106,714 | 400,971 | 25,210 | 426,181 | - | 426,181 |
| K026 | CITY OF MANCHESTER | 161,147 | 0.032597% | 0.039006% | 2,500,163 | 3,083,245 | 2,017,349 | 383,962 | (115,696) | 268,266 | - | 268,266 |
| K027 | CLINTON CO PUBLIC LIBRARY | 15,173 | 0.003069% | 0.002968% | 235,390 | 290,287 | 189,933 | 36,150 | 9,052 | 45,202 | - | 45,202 |
| K028 | CITY OF MARION | 163,677 | 0.033108% | 0.035839% | 2,539,356 | 3,131,579 | 2,048,973 | 389,981 | (67,179) | 322,802 | - | 322,802 |
| K029 | CITY OF BURKESVILLE | 121,876 | 0.024653% | 0.025111% | 1,890,665 | 2,331,848 | 1,525,714 | 290,389 | 23,013 | 313,402 | - | 313,402 |
| K030 | OWENSBORO BD OF ED | 1,552,256 | 0.313988% | 0.302117% | 24,082,620 | 29,699,110 | 19,431,952 | 3,698,480 | 143,719 | 3,842,199 | - | 3,842,199 |
| K032 | ELLIOTT CO AMB SERVICE | - | 0.000000% | 0.006920% | - | - | - | - | (135,466) | (135,466) | - | (135,466) |
| K033 | ESTILL CO BD OF EDUCATION | 648,689 | 0.131216% | 0.125965% | 10,064,159 | 12,411,297 | 8,120,638 | 1,545,600 | 26,789 | 1,572,389 | - | 1,572,389 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 15,160,557 | 0.366657% | 0.388844% | 235,210,053 | 290,065,177 | 189,787,925 | 36,122,299 | (226,508) | 35,895,791 | - | 35,895,791 |
| K035 | LICKING VALLEY COM ACTION | 314,800 | 0.063677% | 0.072057% | 4,883,973 | 6,023,002 | 3,940,814 | 750,054 | (243,629) | 506,425 | - | 506,425 |
| K036 | FLOYD CO SCHOOLS | 1,831,433 | 0.374600% | 0.344248% | 28,413,975 | 35,040,614 | 22,926,866 | 4,363,666 | 484,464 | 4,848,130 | - | 4,848,130 |
| K038 | FULTON CITY SCHOOLS | 76,060 | 0.015385% | 0.017127% | 1,180,017 | 1,455,217 | 952,140 | 181,221 | (173,012) | 8,209 | - | 8,209 |
| K039 | GALLATIN CO PUBLIC LIB | 33,463 | 0.006769% | 0.007033% | 519,177 | 640,258 | 418,917 | 79,732 | (11,626) | 68,106 | - | 68,106 |
| K040 | GARRARD CO BD OF ED | 619,905 | 0.125393% | 0.125331% | 9,617,539 | 11,860,519 | 7,760,267 | 1,477,010 | (91,150) | 1,385,860 | - | 1,385,860 |
| K041 | CITY OF WILLIAMSTOWN | 344,438 | 0.069673% | 0.067813% | 5,343,861 | 6,590,144 | 4,311,892 | 820,682 | 21,094 | 841,776 | - | 841,776 |
| K042 | GRAVES CO BD OF ED | 1,055,317 | 0.213468% | 0.221602% | 16,372,819 | 20,191,248 | 13,211,014 | 2,514,450 | (455,249) | 2,059,201 | - | 2,059,201 |
| K043 | CITY OF LEITCHFIELD | 275,298 | 0.055687% | 0.056499% | 4,271,147 | 5,267,253 | 3,446,333 | 655,940 | 14,322 | 670,262 | - | 670,262 |
| K044 | CITY OF GREENSBURG | 142,460 | 0.028817% | 0.028976% | 2,210,240 | 2,725,707 | 1,783,414 | 339,437 | 36,314 | 375,751 | - | 375,751 |
| K045 | GREENUP CO BD OF ED | 785,884 | 0.158968% | 0.155065% | 12,192,714 | 15,036,269 | 9,838,142 | 1,872,492 | (109,952) | 1,762,540 | - | 1,762,540 |
| K046 | CITY OF HAWESVILLE | 68,356 | 0.013827% | 0.013185% | 1,060,519 | 1,307,851 | 855,719 | 162,869 | (9,321) | 153,548 | - | 153,548 |
| K047 | HARDIN CO BD OF ED | 4,063,265 | 0.821912% | 0.807846% | 63,039,970 | 77,742,001 | 50,866,130 | 9,691,067 | 10,372,408 | 10,372,408 | - | 10,372,408 |
| K048 | HARLAN INDEPENDENT SCHOOL | 119,730 | 0.024219% | 0.023913% | 1,857,577 | 2,290,797 | 1,498,855 | 285,277 | (80,755) | 204,522 | - | 204,522 |
| K049 | CITY OF CYNTHIANA | 282,127 | 0.057068% | 0.054777% | 4,377,068 | 5,397,878 | 3,531,799 | 678,207 | 89,086 | 767,293 | - | 767,293 |
| K050 | CAVERNA INDEPENDENT SCH | 188,058 | 0.038040% | 0.038635% | 2,917,637 | 3,598,081 | 2,354,203 | 448,075 | (40,142) | 407,933 | - | 407,933 |
| K052 | HENRY CO BD OF EDUCATION | 551,211 | 0.114988% | 0.113479% | 8,551,804 | 10,546,236 | 6,900,339 | 1,313,340 | 3,422 | 1,316,762 | - | 1,316,762 |
| K055 | JACKSON CO CONSERV DIST | - | 0.000000% | 0.000000% | - | - | - | - | (22,681) | (22,681) | - | (22,681) |
| K057 | JESSAMINE CO PUBLIC LIBRA | 295,395 | 0.059752% | 0.051572% | 4,582,929 | 5,651,749 | 3,697,906 | 703,822 | 256,091 | 959,913 | - | 959,913 |
| K058 | JOHNSON CO BD OF ED | 850,861 | 0.172111% | 0.172750% | 13,200,771 | 16,279,423 | 10,651,530 | 2,027,304 | (217,588) | 1,809,716 | - | 1,809,716 |
| K060 | LKLP COMM ACTION COUNCIL | 1,809,114 | 0.365945% | 0.336145% | 28,067,679 | 34,613,555 | 22,647,444 | 4,310,484 | 356,193 | 4,666,677 | - | 4,666,677 |
| K061 | BARBOURVILLE CITY SCHOOLS | 102,835 | 0.020801% | 0.021798% | 1,595,419 | 1,967,499 | 1,287,323 | 245,016 | (70,947) | 174,069 | - | 174,069 |
| K062 | LARUE CO BD OF EDUCATION | 593,356 | 0.120023% | 0.115688% | 9,205,665 | 11,352,588 | 7,427,931 | 1,413,757 | 53,312 | 1,467,069 | - | 1,467,069 |
| K063 | LONDON UTILITY COMM | 266,663 | 0.053940% | 0.052456% | 4,137,153 | 5,102,010 | 3,338,215 | 635,362 | (53,310) | 582,052 | - | 582,052 |
| K064 | CITY OF LOUISA | 196,390 | 0.021520% | 0.020213% | 1,650,566 | 2,035,507 | 1,331,820 | 253,485 | 20,443 | 273,928 | - | 273,928 |
| K065 | CITY OF BEATTYVILLE | 136,833 | 0.028083% | 0.026539% | 2,153,943 | 2,656,280 | 1,737,988 | 330,791 | 39,856 | 370,647 | - | 370,647 |
| K066 | LESLIE CO PUBLIC LIBRARY | 48,756 | 0.009862% | 0.009856% | 756,407 | 932,815 | 610,335 | 116,165 | (4,252) | 111,913 | - | 111,913 |
| K067 | LETCHER CO BD OF ED | 887,743 | 0.177927% | 0.187119% | 13,773,024 | 16,985,135 | 11,113,273 | 2,115,187 | (139,594) | 1,975,593 | - | 1,975,593 |
| K068 | LEWIS CO BD OF ED | 546,350 | 0.110515% | 0.109509% | 8,476,409 | 10,453,257 | 6,839,504 | 1,301,761 | (38,895) | 1,262,866 | - | 1,262,866 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 36,059 | 0.007294% | 0.007899% | 559,444 | 689,916 | 451,408 | 85,916 | 143 | 86,059 | - | 86,059 |
| K070 | LIVINGSTON CO CONSERV DIS | 8,799 | 0.001780% | 0.001600% | 136,525 | 168,364 | 110,160 | 20,967 | 4,507 | 25,474 | - | 25,474 |
| K071 | CITY OF RUSSELLVILLE | 375,844 | 0.076025% | 0.073173% | 5,831,055 | 7,190,959 | 4,705,002 | 895,502 | 7,575 | 903,077 | - | 903,077 |
| K072 | LYON CO BD OF EDUCATION | 283,238 | 0.057293% | 0.054931% | 4,394,326 | 5,419,160 | 3,545,724 | 674,857 | 140,618 | 815,475 | - | 815,475 |
| K073 | PADUCAH BOARD OF ED | 915,663 | 0.185219% | 0.190626% | 14,206,144 | 17,519,267 | 11,462,752 | 2,181,703 | (301,844) | 1,879,859 | - | 1,879,859 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| K074 | MCCREARY CO WATER DIST | 206,410 | 0.041752% | 0.044240% | 3,202,344 | 3,949,187 | 2,583,929 | 491,799 | (38,812) | 452,987 | - | 452,987 |
| K075 | CITY OF CALHOUN | 39,851 | 0.008061% | 0.007848% | 618,272 | 762,464 | 498,876 | 94,951 | (49,949) | 45,002 | - | 45,002 |
| K077 | MAGOFFIN CO LIBRARY | 9,301 | 0.001813% | 0.002190% | 144,271 | 177,918 | 116,411 | 22,156 | (9,276) | 12,880 | - | 12,880 |
| K078 | CITY OF LEANON | 282,884 | 0.057242% | 0.059216% | 4,390,414 | 5,414,336 | 3,542,568 | 674,256 | 59,133 | 733,389 | - | 733,389 |
| K079 | CITY OF BENTON | 290,145 | 0.058690% | 0.059595% | 4,501,474 | 5,551,297 | 3,632,181 | 691,312 | (29,957) | 661,355 | - | 661,355 |
| K080 | MARTIN COUNTY LIBRARY | 35,313 | 0.007143% | 0.007566% | 547,862 | 675,633 | 442,063 | 84,138 | (4,746) | 79,392 | - | 79,392 |
| K081 | MAYSVILLE UTILITY COMM | - | 0.000000% | 0.000000% | - | - | - | - | (456,990) | (456,990) | - | (456,990) |
| K082 | CITY OF MULDRAGH | 54,986 | 0.011122% | 0.012461% | 853,048 | 1,051,994 | 688,313 | 131,007 | (24,198) | 106,809 | - | 106,809 |
| K083 | CITY OF FRENCHBURG | 49,158 | 0.009944% | 0.010217% | 762,697 | 940,571 | 615,410 | 117,131 | 1,164 | 118,295 | - | 118,295 |
| K085 | METCALFE HEALTH CARE CTN | 360,237 | 0.072868% | 0.070832% | 5,588,915 | 6,892,349 | 4,509,623 | 858,316 | 65,721 | 924,037 | - | 924,037 |
| K086 | MONROE CO CONSERV DIST | 10,159 | 0.002055% | 0.002265% | 157,617 | 194,376 | 127,179 | 24,206 | (2,281) | 21,925 | - | 21,925 |
| K087 | MONTGOMERY CO BD OF ED | 1,113,621 | 0.225262% | 0.230344% | 17,277,409 | 21,306,805 | 13,940,916 | 2,653,372 | (164,191) | 2,489,181 | - | 2,489,181 |
| K088 | GATEWAY COMM SER ORGANIZ | 894,271 | 0.180892% | 0.123872% | 13,874,267 | 17,109,990 | 11,194,965 | 2,130,736 | 1,530,672 | 3,661,408 | - | 3,661,408 |
| K089 | MUHLENBERG CO BD OF ED | 1,450,329 | 0.293371% | 0.304180% | 22,501,313 | 27,749,015 | 18,156,016 | 3,455,631 | 50,709 | 3,506,340 | - | 3,506,340 |
| K090 | NELSON COUNTY BD OF ED | 1,145,009 | 0.231611% | 0.234756% | 17,764,372 | 21,907,336 | 14,333,840 | 2,728,157 | (191,650) | 2,536,507 | - | 2,536,507 |
| K091 | CITY OF CARLISLE | 114,327 | 0.023126% | 0.024515% | 1,773,745 | 2,187,414 | 1,431,212 | 272,402 | (93,881) | 178,521 | - | 178,521 |
| K092 | OHIO CO LIBRARY | 70,230 | 0.014206% | 0.013211% | 1,089,588 | 1,343,700 | 879,175 | 167,333 | 10,784 | 178,117 | - | 178,117 |
| K093 | OLDHAM CO LIBRARY BD | 163,975 | 0.033169% | 0.033599% | 2,544,035 | 3,137,349 | 2,052,749 | 390,699 | 461 | 391,160 | - | 391,160 |
| K094 | OWEN CO PUBLIC LIBRARY | 38,301 | 0.007747% | 0.007924% | 594,188 | 732,764 | 479,443 | 91,252 | (24,238) | 67,014 | - | 67,014 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 8,314 | 0.001682% | 0.001533% | 129,008 | 159,095 | 104,095 | 19,812 | (25,931) | (6,119) | - | (6,119) |
| K096 | PENDELTON CO LIBRARY | 49,553 | 0.010024% | 0.010196% | 768,833 | 948,138 | 620,361 | 118,073 | 21,350 | 139,423 | - | 139,423 |
| K097 | PERRY CO BD OF EDUCATION | 1,191,889 | 0.241094% | 0.239634% | 18,491,710 | 22,804,302 | 14,920,720 | 2,839,858 | (213,254) | 2,626,604 | - | 2,626,604 |
| K098 | PIKEVILLE INDEPENDENT SCH | 222,182 | 0.044943% | 0.046233% | 3,447,091 | 4,251,013 | 2,781,413 | 529,386 | (129,969) | 399,417 | - | 399,417 |
| K099 | CITY OF STANTON | 51,585 | 0.010435% | 0.009643% | 800,356 | 987,013 | 645,797 | 122,914 | 27,381 | 150,295 | - | 150,295 |
| K100 | SOMERSET BD OF EDUCATION | 345,686 | 0.069925% | 0.071109% | 5,363,190 | 6,613,980 | 4,327,488 | 823,650 | 5,548 | 829,198 | - | 829,198 |
| K101 | ROY OF MOUNT OLIVET | 3,360 | 0.000680% | 0.000815% | 52,155 | 64,319 | 42,084 | 8,010 | 3,588 | 11,598 | - | 11,598 |
| K102 | ROCKCASTLE CONSERV DIST | 4,890 | 0.000989% | 0.000956% | 75,855 | 93,546 | 61,207 | 11,649 | 1,183 | 12,832 | - | 12,832 |
| K103 | CITY OF MOREHEAD | 282,931 | 0.057231% | 0.057611% | 4,389,570 | 5,413,295 | 3,541,887 | 674,127 | 17,254 | 691,381 | - | 691,381 |
| K104 | RUSSELL CO CONS DIST | 5,879 | 0.001189% | 0.001186% | 91,195 | 112,464 | 73,584 | 14,005 | (15) | 13,990 | - | 13,990 |
| K105 | CITY OF GEORGETOWN | 661,788 | 0.133866% | 0.136832% | 10,267,411 | 12,661,952 | 8,284,640 | 1,576,814 | 127,978 | 1,704,792 | - | 1,704,792 |
| K106 | CITY OF SHELBURVILLE | 319,673 | 0.064663% | 0.059832% | 4,959,599 | 6,116,264 | 4,001,835 | 761,669 | 112,116 | 873,785 | - | 873,785 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 30,706 | 0.006211% | 0.006330% | 476,379 | 587,478 | 384,384 | 73,160 | (5,696) | 67,464 | - | 67,464 |
| K108 | CITY OF TAYLORSVILLE | 150,695 | 0.030482% | 0.033443% | 2,337,944 | 2,883,194 | 1,886,457 | 359,049 | (23,293) | 335,756 | - | 335,756 |
| K109 | CAMPBELLSVILLE MUN WTR&SEWR | 326,971 | 0.066139% | 0.062588% | 5,072,807 | 6,255,874 | 4,093,181 | 779,054 | 172,631 | 951,687 | - | 951,687 |
| K110 | TODD COUNTY WATER DIST | 63,848 | 0.012915% | 0.012483% | 990,570 | 1,221,588 | 799,278 | 152,126 | (50) | 152,076 | - | 152,076 |
| K111 | CITY OF CADIZ | 209,288 | 0.042334% | 0.043477% | 3,246,983 | 4,004,236 | 2,619,948 | 498,654 | 4,317 | 502,971 | - | 502,971 |
| K112 | TRIMBLE CO LIBRARY | 41,893 | 0.008474% | 0.007821% | 649,949 | 801,528 | 524,435 | 99,816 | 25,084 | 124,900 | - | 124,900 |
| K113 | UNION CO BD OF EDUCATION | 654,466 | 0.132855% | 0.138863% | 10,153,820 | 12,521,869 | 8,192,985 | 1,559,369 | (215,554) | 1,343,815 | - | 1,343,815 |
| K114 | CITY OF BOWLING GREEN | 2,137,647 | 0.432400% | 0.424977% | 33,164,722 | 40,899,319 | 26,760,182 | 5,093,260 | 436,707 | 5,529,967 | - | 5,529,967 |
| K115 | CITY OF SPRINGFIELD | 134,332 | 0.027172% | 0.027783% | 2,084,070 | 2,570,112 | 1,681,609 | 320,060 | 47,302 | 367,362 | - | 367,362 |
| K116 | WAYNE CO BD OF ED | 845,291 | 0.170984% | 0.174885% | 13,114,331 | 16,172,824 | 10,581,783 | 2,014,029 | (228,789) | 1,785,240 | - | 1,785,240 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 30,007 | 0.006070% | 0.006115% | 465,564 | 574,142 | 375,658 | 71,499 | (3,266) | 68,233 | - | 68,233 |
| K118 | WHITLEY CO BD OF ED | 1,191,597 | 0.241035% | 0.246350% | 18,487,185 | 22,798,722 | 14,917,069 | 2,839,163 | (221,266) | 2,617,897 | - | 2,617,897 |
| K119 | WOLFEE COUNTY LIBRARY | 13,597 | 0.002750% | 0.003091% | 210,923 | 260,114 | 170,191 | 32,392 | 4,924 | 37,316 | - | 37,316 |
| K120 | CITY OF VERSAILLES | 417,737 | 0.084499% | 0.091200% | 6,481,003 | 7,992,487 | 5,229,437 | 995,318 | (78,909) | 916,409 | - | 916,409 |
| K137 | KY MAGISTRATES/COMM ASSOC | 37,732 | 0.007632% | 0.007546% | 585,368 | 721,886 | 472,326 | 89,898 | 20,583 | 110,481 | - | 110,481 |
| K141 | GRANT CO PLANNING COMM | 10,433 | 0.002110% | 0.001964% | 161,835 | 199,578 | 130,583 | 24,854 | 1,251 | 26,105 | - | 26,105 |
| K181 | WESTERN LEWIS-RECTORVILLE | 33,601 | 0.006797% | 0.007274% | 521,324 | 642,906 | 420,650 | 80,062 | (16,479) | 63,583 | - | 63,583 |
| K200 | CITY OF FERGUSON | 2,102 | 0.000425% | 0.000000% | 32,597 | 40,199 | 26,302 | 5,006 | 8,532 | 13,538 | - | 13,538 |
| K214 | GREEN RIVER EDUC COOP | 18,440 | 0.003730% | 0.005148% | 286,088 | 352,809 | 230,841 | 43,936 | (160,948) | (117,012) | - | (117,012) |
| K219 | NORTHERN KY WATER SER DIS | 1,679,409 | 0.339709% | 0.330854% | 26,055,399 | 32,131,977 | 21,023,762 | 4,001,449 | 311,256 | 4,312,705 | - | 4,312,705 |
| K237 | KY CO JUDGE/EX ASSOC | 37,773 | 0.007641% | 0.007542% | 586,058 | 722,738 | 472,883 | 90,044 | 4,233 | 94,237 | - | 94,237 |
| K256 | JEFFERSONTOWN FIRE DIST | 16,936 | 0.003426% | 0.002161% | 262,771 | 324,054 | 212,027 | 40,355 | 33,098 | 73,453 | - | 73,453 |
| K314 | KY LEGAL AID | 382,486 | 0.077369% | 0.069224% | 5,934,138 | 7,318,084 | 4,788,179 | 911,333 | 190,969 | 1,102,302 | - | 1,102,302 |
| K315 | MT WASHINGTON FIRE P DIST | 11,441 | 0.002314% | 0.002307% | 177,482 | 218,874 | 143,208 | 27,257 | 2,067 | 29,324 | - | 29,324 |
| K319 | CITY OF SILVER GROVE | 18,936 | 0.003830% | 0.003715% | 293,758 | 362,267 | 237,029 | 45,114 | 5,360 | 50,474 | - | 50,474 |
| K337 | KY COUNCIL OF ADD'S | - | 0.000000% | 0.000000% | - | - | - | - | (53,737) | (53,737) | - | (53,737) |
| K356 | ST MATTHEWS FIRE DIST. | 14,889 | 0.003012% | 0.002860% | 231,018 | 284,895 | 186,405 | 35,478 | 10,255 | 45,733 | - | 45,733 |
| K414 | CITY OF SMITHS GROVE | - | 0.000000% | 0.000000% | - | - | - | - | (22,276) | (22,276) | - | (22,276) |
| K419 | ALEXANDRIA FIRE DISTRICT | 2,467 | 0.000499% | 0.002876% | 38,273 | 47,199 | 30,882 | 5,878 | (11,734) | (5,856) | - | (5,856) |
| K459 | CITY OF LAKESIDE PARK | 8,179 | 0.001654% | 0.001582% | 126,860 | 156,447 | 102,362 | 19,483 | 1,299 | 20,782 | - | 20,782 |
| K519 | CITY OF MELBOURNE | 6,656 | 0.001346% | 0.001354% | 103,237 | 127,314 | 83,301 | 15,855 | 467 | 16,322 | - | 16,322 |
| K559 | CITY OF TAYLOR MILL | 95,433 | 0.019304% | 0.018846% | 1,480,601 | 1,825,903 | 1,194,677 | 227,383 | (18,653) | 208,730 | - | 208,730 |
| K614 | WARREN CO PUBLIC LIBRARY | 239,602 | 0.048466% | 0.048156% | 3,717,302 | 4,584,242 | 2,999,443 | 570,883 | 5,502 | 576,385 | - | 576,385 |
| K619 | CAMPBELL CO CONS DISPATCH | 267,286 | 0.054066% | 0.056145% | 4,146,817 | 5,113,928 | 3,346,013 | 636,846 | 39,731 | 676,577 | - | 676,577 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 163,974 | 0.033168% | 0.032908% | 2,543,958 | 3,137,254 | 2,052,687 | 390,687 | 95,903 | 486,590 | - | 486,590 |
| K719 | CENTRAL CAMPBELL CO FIRE | 5,642 | 0.001141% | 0.001189% | 87,514 | 107,924 | 70,614 | 13,440 | (1,474) | 11,966 | - | 11,966 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 10,980 | 0.002212% | 0.002158% | 170,349 | 210,077 | 137,452 | 26,161 | 2,071 | 28,232 | - | 28,232 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| K856 | HIGHVIEW FIRE DISTRICT | 11,795 | 0.002386% | 0.002352% | 183,004 | 225,684 | 147,664 | 28,105 | 5,673 | 33,778 | - | 33,778 |
| K859 | CITY OF FORT MITCHELL | 113,014 | 0.022860% | 0.021456% | 1,753,343 | 2,162,254 | 1,414,750 | 269,269 | (13,183) | 256,086 | - | 256,086 |
| K956 | CITY OF MEADOW VALE | - | 0.000000% | 0.000000% | - | - | - | - | (325) | (325) | - | (325) |
| K959 | HOUSING AUTH OF COVINGTON | 238,287 | 0.048200% | 0.038623% | 3,696,900 | 4,559,082 | 2,982,980 | 567,750 | (174,625) | 393,125 | - | 393,125 |
| L001 | ADAIR CO AMBULANCE SER | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L002 | ALLEN CO CONSERVATION DIS | 6,929 | 0.001402% | 0.001320% | 107,532 | 132,611 | 86,766 | 16,514 | 8,779 | 25,293 | - | 25,293 |
| L003 | ANDERSON PUBLIC LIBRARY | 59,133 | 0.011961% | 0.013030% | 917,399 | 1,131,352 | 740,237 | 140,889 | 6,069 | 146,958 | - | 146,958 |
| L004 | CITY OF BARLOW | 19,512 | 0.003947% | 0.003927% | 302,732 | 373,334 | 244,270 | 46,492 | (15,281) | 31,211 | - | 31,211 |
| L005 | CITY OF GLASGOW | 600,211 | 0.121410% | 0.119116% | 9,312,046 | 11,483,780 | 7,513,769 | 1,430,094 | (40,028) | 1,390,066 | - | 1,390,066 |
| L006 | BATH CO WATER DISTRICT | 67,325 | 0.013618% | 0.013999% | 1,044,489 | 1,288,083 | 842,785 | 160,407 | (13,192) | 147,215 | - | 147,215 |
| L007 | BELL CO COURT CLERK | 46,294 | 0.009364% | 0.009681% | 718,211 | 885,711 | 579,515 | 110,299 | (6,769) | 103,530 | - | 103,530 |
| L008 | BOONE CO BD OF ED | 5,850,638 | 1.183459% | 1.056374% | 90,770,326 | 111,939,563 | 73,241,392 | 13,940,020 | 2,642,309 | 16,582,329 | - | 16,582,329 |
| L009 | CITY OF PARIS | 825,948 | 0.167072% | 0.167833% | 12,814,284 | 15,802,801 | 10,339,679 | 1,967,949 | 110,713 | 2,078,662 | - | 2,078,662 |
| L010 | FINCO AREA DEVELOPMT DIST | 211,048 | 0.042691% | 0.044992% | 3,274,364 | 4,038,004 | 2,642,042 | 502,859 | 87,357 | 590,216 | - | 590,216 |
| L011 | DANVILLE BOYLE CO REC | 48,210 | 0.009525% | 0.005332% | 747,970 | 922,410 | 603,528 | 114,869 | 76,916 | 191,785 | - | 191,785 |
| L012 | BRACKEN COUNTY PUB LIBRAR | 24,684 | 0.004933% | 0.004809% | 382,959 | 472,272 | 309,005 | 58,813 | 16,225 | 75,038 | - | 75,038 |
| L013 | BREATHITT CO PUBLIC LIB | 33,811 | 0.006839% | 0.006638% | 524,546 | 646,879 | 423,249 | 80,557 | 2,793 | 83,350 | - | 83,350 |
| L014 | BRECKINRIDGE CO CLERK OFF | 59,993 | 0.012135% | 0.012064% | 930,744 | 1,147,810 | 751,006 | 142,939 | (6,518) | 136,421 | - | 136,421 |
| L015 | CITY OF MT WASHINGTON | 456,510 | 0.092342% | 0.074526% | 7,082,555 | 8,734,331 | 5,714,821 | 1,087,701 | 422,140 | 1,509,841 | - | 1,509,841 |
| L016 | BUTLER CO AMBULANCE SVC | 123,824 | 0.025047% | 0.021263% | 1,921,084 | 2,369,115 | 1,550,098 | 295,030 | 110,201 | 405,231 | - | 405,231 |
| L017 | CALDWELL COUNTY EMS | - | 0.000000% | 0.000000% | - | - | - | - | (21,814) | (21,814) | - | (21,814) |
| L018 | MURRAY PUBLIC SCHOOLS | 777,960 | 0.157365% | 0.146246% | 12,069,765 | 14,884,647 | 9,738,936 | 1,853,610 | 502,055 | 2,355,665 | - | 2,355,665 |
| L020 | BALLARD/CARLISLE/LIV PB L | - | 0.000000% | 0.000000% | - | - | - | - | (2,500) | (2,500) | - | (2,500) |
| L021 | CITY OF CARROLLTON | 271,994 | 0.055019% | 0.054719% | 4,219,912 | 5,204,069 | 3,404,992 | 648,071 | 85,118 | 733,189 | - | 733,189 |
| L022 | NORTHEAST KY CAA | 505,756 | 0.103634% | 0.103632% | 7,846,632 | 9,676,605 | 6,331,345 | 1,205,044 | 149,425 | 1,354,469 | - | 1,354,469 |
| L023 | CITY OF LIBERTY | 167,650 | 0.033912% | 0.031917% | 2,601,022 | 3,207,627 | 2,098,731 | 399,451 | 70,355 | 469,806 | - | 469,806 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 68,174 | 0.013790% | 0.012837% | 1,057,682 | 1,304,352 | 853,429 | 162,433 | 89,203 | 251,636 | - | 251,636 |
| L025 | CITY OF WINCHESTER | 416,771 | 0.084304% | 0.084409% | 6,466,047 | 7,974,043 | 5,217,369 | 993,021 | 3,524 | 996,545 | - | 996,545 |
| L026 | DANIEL BOONE COMM AGENCY | 636,553 | 0.128761% | 0.133387% | 9,875,862 | 12,179,087 | 7,968,704 | 1,516,682 | 141,689 | 1,658,371 | - | 1,658,371 |
| L027 | CITY OF ALBANY | 205,154 | 0.041498% | 0.041937% | 3,182,862 | 3,925,162 | 2,568,210 | 488,207 | (100,423) | 388,384 | - | 388,384 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 92,387 | 0.018688% | 0.019334% | 1,433,354 | 1,767,638 | 1,156,555 | 220,127 | (368) | 219,759 | - | 219,759 |
| L029 | CUMBERLAND CO SOIL & WAT | 5,659 | 0.001145% | 0.001090% | 87,821 | 108,302 | 70,861 | 13,487 | 1,258 | 14,745 | - | 14,745 |
| L031 | EDMONSON CO AMBULANCE DIS | 50,802 | 0.010276% | 0.010843% | 788,161 | 971,974 | 635,957 | 121,041 | 45,658 | 166,699 | - | 166,699 |
| L032 | SANDY HOOK WATER DISTRICT | 42,189 | 0.008534% | 0.008076% | 654,551 | 807,203 | 528,148 | 100,522 | 24,294 | 124,816 | - | 124,816 |
| L033 | CITY OF IRVINE | 90,471 | 0.018300% | 0.019436% | 1,403,595 | 1,730,938 | 1,132,542 | 215,557 | (14,128) | 201,429 | - | 201,429 |
| L035 | CITY OF FLEMINGSBURG | 129,020 | 0.026098% | 0.024648% | 2,001,695 | 2,468,525 | 1,615,142 | 307,410 | (492) | 306,918 | - | 306,918 |
| L036 | FLOYD CO LIBRARY | 90,731 | 0.018353% | 0.019026% | 1,407,660 | 1,735,951 | 1,135,822 | 216,181 | 49,180 | 265,361 | - | 265,361 |
| L038 | FULTON CO LIBRARY | 24,475 | 0.004951% | 0.005429% | 379,738 | 468,299 | 306,405 | 58,318 | (2,155) | 56,163 | - | 56,163 |
| L039 | CITY OF WARSAW | 46,153 | 0.009336% | 0.007951% | 716,063 | 883,062 | 577,782 | 109,969 | 46,715 | 156,684 | - | 156,684 |
| L041 | GRANT CO PUBLIC LIBRARY | 86,110 | 0.017418% | 0.016904% | 1,335,946 | 1,647,512 | 1,077,958 | 205,167 | 10,130 | 215,297 | - | 215,297 |
| L042 | MAYFIELD CITY SCHOOLS | 632,530 | 0.127947% | 0.125962% | 9,813,429 | 12,102,093 | 7,918,328 | 1,507,094 | 112,924 | 1,620,018 | - | 1,620,018 |
| L043 | LEITCHFIELD UTILITY COMM | 259,160 | 0.052422% | 0.050097% | 4,020,724 | 4,958,428 | 3,244,270 | 617,481 | 97,439 | 714,920 | - | 714,920 |
| L044 | GREEN CO AMBULANCE SVC | 45,726 | 0.009249% | 0.008931% | 709,391 | 874,833 | 572,398 | 108,944 | 780 | 109,724 | - | 109,724 |
| L045 | RACELAND BOARD OF EDUC | 221,102 | 0.044724% | 0.042884% | 3,430,294 | 4,230,299 | 2,767,859 | 526,806 | 39,246 | 566,052 | - | 566,052 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 45,775 | 0.009259% | 0.008201% | 710,158 | 875,779 | 573,017 | 109,062 | 32,899 | 141,961 | - | 141,961 |
| L047 | WEST POINT INDEPENDENT SC | 35,186 | 0.007117% | 0.007063% | 545,868 | 673,174 | 440,454 | 83,831 | 9,785 | 93,616 | - | 93,616 |
| L049 | CYNTHIANA/HARRISON LIBRAR | 41,390 | 0.008372% | 0.009282% | 642,125 | 791,880 | 518,123 | 98,614 | (24,291) | 74,323 | - | 74,323 |
| L050 | CITY OF MUNFORDVILLE | 49,327 | 0.009978% | 0.011761% | 765,304 | 943,787 | 617,514 | 117,531 | (73,849) | 43,682 | - | 43,682 |
| L051 | HENDERSON CO WATER DIST | 83,788 | 0.016948% | 0.017494% | 1,299,898 | 1,603,057 | 1,048,870 | 199,631 | (5,918) | 193,713 | - | 193,713 |
| L052 | CITY OF EMINENCE | 63,861 | 0.012918% | 0.013183% | 990,800 | 1,221,872 | 799,464 | 152,162 | (15,278) | 136,884 | - | 136,884 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 152,586 | 0.030865% | 0.032956% | 2,367,320 | 2,919,421 | 1,910,160 | 363,560 | (63,906) | 299,654 | - | 299,654 |
| L057 | CITY OF NICHOLASVILLE | 1,015,794 | 0.205474% | 0.208515% | 15,759,686 | 19,435,122 | 12,716,285 | 2,420,288 | 84,715 | 2,505,003 | - | 2,505,003 |
| L058 | PAINTSVILLE BD OF ED | 155,208 | 0.031395% | 0.033348% | 2,407,971 | 2,969,552 | 1,942,960 | 369,803 | (81,626) | 288,177 | - | 288,177 |
| L060 | KNOTT CO SOIL CONV DIST | 5,975 | 0.001209% | 0.001175% | 92,729 | 114,355 | 74,822 | 14,241 | 1,556 | 15,797 | - | 15,797 |
| L061 | CITY OF BARBOURVILLE | 120,574 | 0.024390% | 0.022183% | 1,870,693 | 2,306,971 | 1,509,438 | 287,291 | 74,824 | 362,115 | - | 362,115 |
| L062 | CITY OF HODGENVILLE | 174,067 | 0.035210% | 0.032675% | 2,700,578 | 3,330,400 | 2,179,061 | 414,740 | 13,636 | 428,376 | - | 428,376 |
| L063 | LAUREL CO PUBLIC LIB DIST | 153,767 | 0.031104% | 0.032920% | 2,385,651 | 2,942,027 | 1,924,951 | 366,376 | (25,687) | 340,689 | - | 340,689 |
| L064 | LOUISIA WATER & SEWER COMM | 85,642 | 0.017324% | 0.017933% | 1,328,736 | 1,638,621 | 1,072,140 | 204,060 | (43,509) | 160,551 | - | 160,551 |
| L065 | LEE CO PUBLIC LIBRARY | 15,180 | 0.003070% | 0.003055% | 235,466 | 290,381 | 189,995 | 36,162 | 1,344 | 37,506 | - | 37,506 |
| L066 | CITY OF HYDEN | 21,161 | 0.004280% | 0.004397% | 328,272 | 404,831 | 264,879 | 50,414 | (16,684) | 33,730 | - | 33,730 |
| L067 | LETCHER COUNTY CONS DIST | 6,277 | 0.001270% | 0.001236% | 97,408 | 120,125 | 78,597 | 14,959 | 1,544 | 16,503 | - | 16,503 |
| L068 | HOUSING AUTH OF VANCEBURG | 15,908 | 0.003218% | 0.003373% | 246,818 | 304,380 | 199,154 | 37,905 | (3,389) | 34,516 | - | 34,516 |
| L069 | STANFORD WATER COMMISSION | 104,262 | 0.021090% | 0.021398% | 1,617,586 | 1,994,835 | 1,305,209 | 248,420 | (9,056) | 239,364 | - | 239,364 |
| L070 | KY WESTERN WATERLAND | - | 0.000000% | 0.000000% | - | - | - | - | (3,980) | (3,980) | - | (3,980) |
| L071 | RUSSELLVILLE CITY SCHOOLS | 314,214 | 0.063559% | 0.059788% | 4,874,923 | 6,011,840 | 3,933,512 | 748,664 | 171,786 | 920,450 | - | 920,450 |
| L072 | CITY OF EDDYVILLE | 52,586 | 0.010637% | 0.012933% | 815,849 | 1,006,119 | 658,298 | 125,294 | (90,757) | 34,537 | - | 34,537 |
| L073 | CITY OF PADUCAH | 1,569,142 | 0.317404% | 0.319903% | 24,344,624 | 30,022,219 | 19,643,360 | 3,738,717 | 79,929 | 3,818,646 | - | 3,818,646 |
| L074 | HOUSING AUTH MCREARY CO | 28,284 | 0.005721% | 0.005738% | 438,796 | 541,131 | 354,059 | 67,388 | 2,179 | 69,567 | - | 69,567 |
| L075 | CITY OF LIVERMORE | 36,983 | 0.007481% | 0.007372% | 573,787 | 707,604 | 462,981 | 88,119 | 13,048 | 101,167 | - | 101,167 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| L076 | BEREA BD OF ED | 263,709 | 0.053343% | 0.064154% | 4,091,364 | 5,045,542 | 3,301,268 | 628,330 | (220,150) | 408,180 | - | 408,180 |
| L077 | CITY OF SALYERSVILLE | 143,319 | 0.028990% | 0.029556% | 2,223,509 | 2,742,070 | 1,794,120 | 341,475 | 29,456 | 370,931 | - | 370,931 |
| L078 | MARION FREE PUBLIC LIBRAR | 51,904 | 0.010499% | 0.011200% | 805,265 | 993,066 | 649,758 | 123,668 | (9,043) | 114,625 | - | 114,625 |
| L079 | MARSHALL CO SOIL & WATER | 5,924 | 0.001198% | 0.001115% | 91,886 | 113,315 | 74,141 | 14,111 | 1,384 | 15,495 | - | 15,495 |
| L080 | MARTIN CO CONSERV DIST | 4,416 | 0.000899% | 0.000907% | 68,492 | 84,466 | 55,266 | 10,519 | (655) | 9,864 | - | 9,864 |
| L082 | MEADE CO BD OF ED | 1,207,802 | 0.244313% | 0.254328% | 18,738,605 | 23,108,777 | 15,119,936 | 2,877,775 | (296,988) | 2,580,787 | - | 2,580,787 |
| L083 | MENEFEE CO PUBLIC LIBRARY | 6,552 | 0.001325% | 0.002029% | 101,626 | 125,327 | 82,001 | 15,607 | (13,534) | 2,073 | - | 2,073 |
| L084 | BURGIN INDEPENDENT SCH | 120,466 | 0.024368% | 0.026041% | 1,869,005 | 2,304,890 | 1,508,076 | 287,032 | 10,690 | 297,722 | - | 297,722 |
| L085 | METCALFE CO PUBLIC LIB | 28,773 | 0.005820% | 0.005746% | 446,389 | 550,495 | 360,186 | 68,554 | 3,649 | 72,203 | - | 72,203 |
| L086 | CITY OF TOMPKINSVILLE | 161,480 | 0.032664% | 0.039464% | 2,505,302 | 3,089,582 | 2,021,495 | 384,751 | 36,083 | 420,834 | - | 420,834 |
| L087 | MONTGOMERY CO SAN DIST #2 | 9,100 | 0.001841% | 0.002303% | 141,203 | 174,134 | 113,935 | 21,685 | (9,207) | 12,478 | - | 12,478 |
| L088 | MORGAN COUNTY LIBRARY | 27,340 | 0.005530% | 0.005152% | 424,146 | 523,065 | 342,238 | 65,138 | 8,189 | 73,327 | - | 73,327 |
| L090 | CITY OF NEW HAVEN | 22,183 | 0.004487% | 0.004260% | 344,149 | 424,411 | 277,689 | 52,853 | 15,101 | 67,954 | - | 67,954 |
| L091 | NICHOLAS COUNTY LIBRARY | 10,252 | 0.002074% | 0.002037% | 159,074 | 196,173 | 128,355 | 24,430 | (7,699) | 16,731 | - | 16,731 |
| L092 | OHIO CO WATER DIST | 181,689 | 0.036752% | 0.035675% | 2,818,848 | 3,476,253 | 2,274,492 | 432,904 | 93,635 | 526,539 | - | 526,539 |
| L093 | LAGRANGE UTILITY COMM | 110,995 | 0.022452% | 0.021724% | 1,722,050 | 2,123,662 | 1,389,500 | 264,463 | 54,034 | 318,497 | - | 318,497 |
| L096 | PENDLETON COUNTY WATER | 71,924 | 0.014549% | 0.013868% | 1,115,896 | 1,376,143 | 900,402 | 171,373 | 38,939 | 210,312 | - | 210,312 |
| L099 | POWELLS VALLEY WATER DIST | 46,415 | 0.009389% | 0.009279% | 720,129 | 888,075 | 581,062 | 110,593 | (3,107) | 107,486 | - | 107,486 |
| L100 | SCIENCE HILL BD OF ED | 104,973 | 0.021234% | 0.023912% | 1,628,630 | 2,008,455 | 1,314,120 | 250,116 | (18,719) | 231,397 | - | 231,397 |
| L102 | CITY OF MOUNT VERNON | 250,027 | 0.050575% | 0.052078% | 3,879,061 | 4,783,726 | 3,129,963 | 595,297 | 9,451 | 605,176 | - | 605,176 |
| L103 | MOREHEAD UTILITY PLANT BD | 402,619 | 0.081441% | 0.080256% | 6,246,457 | 7,703,241 | 5,040,185 | 959,725 | 237,414 | 1,196,711 | - | 1,196,711 |
| L104 | LAKE CUMBERLAND ADD | 547,787 | 0.110806% | 0.111733% | 8,498,728 | 10,480,782 | 6,857,513 | 1,305,189 | (108,131) | 1,197,058 | - | 1,197,058 |
| L105 | GEORGETOWN/SCOTT CO PARKS | 142,514 | 0.028827% | 0.031031% | 2,211,007 | 2,726,653 | 1,784,033 | 339,555 | (36,464) | 303,091 | - | 303,091 |
| L106 | TRIPLE S PLANNING & ZONIN | 30,874 | 0.006245% | 0.006161% | 478,986 | 590,694 | 386,488 | 73,560 | 21,032 | 94,592 | - | 94,592 |
| L107 | CITY OF FRANKLIN | 429,586 | 0.086896% | 0.086054% | 6,664,851 | 8,219,212 | 5,377,782 | 1,023,552 | (34,148) | 989,404 | - | 989,404 |
| L108 | SPENCER CO FIRE DIST | 7,778 | 0.001573% | 0.001422% | 120,648 | 148,785 | 97,349 | 18,528 | 8,271 | 26,799 | - | 26,799 |
| L109 | CAMPBELLSVILLE CITY SCHOO | 276,074 | 0.055844% | 0.056564% | 4,283,189 | 5,282,104 | 3,456,049 | 657,789 | (43,734) | 614,055 | - | 614,055 |
| L110 | CITY OF ELKTON | 109,419 | 0.022133% | 0.022879% | 1,697,583 | 2,093,489 | 1,369,757 | 260,706 | 43,371 | 304,077 | - | 304,077 |
| L111 | HOUSING AUTH OF CADIZ | 22,086 | 0.004468% | 0.004319% | 342,692 | 422,614 | 276,514 | 52,629 | (26,768) | 25,861 | - | 25,861 |
| L112 | CITY OF BEDFORD | 15,815 | 0.003199% | 0.003762% | 245,361 | 302,583 | 197,978 | 37,681 | (3,384) | 34,297 | - | 34,297 |
| L113 | UNION CO PLANNING COMM | 26,803 | 0.005422% | 0.004452% | 415,863 | 512,849 | 335,554 | 63,866 | 21,500 | 85,366 | - | 85,366 |
| L114 | WARREN COUNTY BD OF ED | 3,631,940 | 0.734644% | 0.705571% | 56,348,121 | 69,488,494 | 45,466,564 | 8,653,642 | 1,151,343 | 9,804,985 | - | 9,804,985 |
| L115 | WASHINGTON CO SCHOOLS | 417,990 | 0.084550% | 0.083181% | 6,484,915 | 7,997,311 | 5,232,593 | 995,918 | (23,239) | 972,679 | - | 972,679 |
| L118 | CORBIN BD OF ED | 606,040 | 0.125899% | 0.125465% | 9,402,475 | 11,595,297 | 7,586,734 | 1,443,982 | 19,598 | 1,463,580 | - | 1,463,580 |
| L119 | CITY OF CAMPTON | 88,239 | 0.017849% | 0.015943% | 1,369,004 | 1,688,279 | 1,104,631 | 210,244 | 31,251 | 241,495 | - | 241,495 |
| L120 | FALLING SPRINGS ARTS | 93,693 | 0.018952% | 0.019908% | 1,453,603 | 1,792,608 | 1,172,893 | 223,237 | (5,607) | 217,630 | - | 217,630 |
| L141 | CORINTH WATER DISTRICT | 12,745 | 0.002578% | 0.003587% | 197,730 | 243,845 | 159,546 | 30,366 | (48,884) | (18,518) | - | (18,518) |
| L156 | CITY OF LYNDON | 38,112 | 0.007709% | 0.007844% | 591,274 | 729,169 | 477,091 | 90,805 | (620) | 90,185 | - | 90,185 |
| L159 | ELSMERE FIRE PROTECTION | 9,713 | 0.001965% | 0.001835% | 150,714 | 185,863 | 121,609 | 23,146 | 4,803 | 27,949 | - | 27,949 |
| L256 | CITY OF HURSTBOURNE | 27,087 | 0.005479% | 0.005374% | 420,235 | 518,241 | 339,082 | 64,537 | 4,534 | 69,071 | - | 69,071 |
| L259 | KY CRIME PREVENT COALITIO | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L356 | EASTWOOD FIRE PROT DIST | - | 0.000000% | 0.001462% | - | - | - | - | (29,628) | (29,628) | - | (29,628) |
| L456 | HARRODS CREEK FIRE DIST | - | 0.000000% | 0.000378% | - | - | - | - | (13,011) | (13,011) | - | (13,011) |
| L656 | FERN CREEK FIRE PROT DIST | 13,822 | 0.002796% | 0.002533% | 214,451 | 264,465 | 173,038 | 32,934 | 8,180 | 41,114 | - | 41,114 |
| L756 | PLEASURE RIDGE PARK FIRE | 46,777 | 0.009462% | 0.007568% | 725,728 | 894,980 | 585,580 | 111,453 | 18,021 | 129,474 | - | 129,474 |
| L959 | NORTHERN KY CONV CTR CORP | 230,071 | 0.046538% | 0.050035% | 3,569,426 | 4,401,879 | 2,880,123 | 548,173 | (57,718) | 490,455 | - | 490,455 |
| M001 | COLUMBIA/ADAIR UTILITIES | 177,846 | 0.035974% | 0.039092% | 2,759,176 | 3,402,664 | 2,226,343 | 423,739 | (45,370) | 378,369 | - | 378,369 |
| M003 | LAWBG-ANDERSON PLAN COMM | 3,208 | 0.000649% | 0.000659% | 49,778 | 61,387 | 40,165 | 7,645 | 1,800 | 9,445 | - | 9,445 |
| M005 | GLASGOW WATER COMPANY | 464,140 | 0.093886% | 0.089271% | 7,200,978 | 8,880,373 | 5,810,376 | 1,105,884 | 151,506 | 1,257,394 | - | 1,257,394 |
| M006 | GATEWAY AREA DEV DISTRICT | 136,776 | 0.027667% | 0.027741% | 2,122,036 | 2,616,932 | 1,712,243 | 325,891 | 57,804 | 383,695 | - | 383,695 |
| M007 | MIDDLESBORO CITY SCHOOL | 289,460 | 0.058525% | 0.060520% | 4,490,890 | 5,538,245 | 3,623,641 | 689,687 | (25,136) | 664,551 | - | 664,551 |
| M008 | WALTON/VERONA BD OF ED | 425,497 | 0.086069% | 0.081853% | 6,601,421 | 8,140,989 | 5,326,601 | 1,013,811 | 38,983 | 1,052,794 | - | 1,052,794 |
| M009 | PAYD BOURBON CO LIBRARY | 66,628 | 0.013477% | 0.013178% | 1,033,675 | 1,274,746 | 834,059 | 158,746 | 14,611 | 173,357 | - | 173,357 |
| M010 | BOYD CO BD OF ED | 1,121,900 | 0.226936% | 0.221571% | 17,405,803 | 21,465,143 | 14,044,516 | 2,673,090 | 92,650 | 2,765,740 | - | 2,765,740 |
| M011 | BOYLE COUNTY BD OF EDUC | 565,905 | 0.114470% | 0.118375% | 8,779,754 | 10,827,347 | 7,084,269 | 1,348,348 | 3,634 | 1,351,982 | - | 1,351,982 |
| M012 | EAST PENDLETON WATER DIST | 61,745 | 0.012490% | 0.012199% | 957,973 | 1,181,389 | 772,976 | 147,120 | 34,726 | 181,846 | - | 181,846 |
| M013 | BREATHITT CO SOIL CONSERV | 4,299 | 0.000870% | 0.000553% | 66,728 | 82,290 | 53,842 | 10,248 | 216 | 10,464 | - | 10,464 |
| M014 | CITY OF HARDINSBURG | 38,084 | 0.007703% | 0.009850% | 590,814 | 728,602 | 476,720 | 90,734 | (71,745) | 18,989 | - | 18,989 |
| M015 | BULLITT CO FISCAL COURT | 1,055,827 | 0.213571% | 0.201156% | 16,380,719 | 20,200,991 | 13,217,389 | 2,515,663 | 98,695 | 2,614,358 | - | 2,614,358 |
| M017 | CITY OF FREEDONIA | 6,618 | 0.001438% | 0.000823% | 133,687 | 164,865 | 107,870 | 20,531 | (1,717) | 18,814 | - | 18,814 |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 65,218 | 0.013192% | 0.013185% | 1,011,815 | 1,247,789 | 816,421 | 155,389 | (2,318) | 153,071 | - | 153,071 |
| M019 | CAMPBELL CO COURTHOUSE | 13,311 | 0.002692% | 0.002608% | 206,474 | 254,628 | 166,601 | 31,709 | 4,573 | 36,282 | - | 36,282 |
| M020 | CITY OF BARDWELL | 66,259 | 0.013403% | 0.014312% | 1,027,999 | 1,267,746 | 829,479 | 157,875 | (25,625) | 132,250 | - | 132,250 |
| M021 | CARROLL CO WATER DISTRICT | 90,525 | 0.018311% | 0.018379% | 1,404,439 | 1,731,978 | 1,133,223 | 215,686 | 26,540 | 242,226 | - | 242,226 |
| M022 | CITY OF OLIVE HILL | 203,199 | 0.041103% | 0.039809% | 3,152,566 | 3,887,800 | 2,543,764 | 484,154 | 83,203 | 567,357 | - | 567,357 |
| M023 | E CASEY CO WATER DISTRICT | 48,433 | 0.009797% | 0.010123% | 751,422 | 926,667 | 606,312 | 115,399 | (1,958) | 113,441 | - | 113,441 |
| M024 | CHRISTIAN CO BD OF ED | 2,273,933 | 0.459968% | 0.473339% | 35,279,165 | 43,506,887 | 28,466,298 | 5,419,985 | (946,771) | 4,471,214 | - | 4,471,214 |
| M025 | WINCHESTER MUNICIPAL UTIL | 625,542 | 0.126534% | 0.128679% | 9,705,643 | 11,968,442 | 7,830,881 | 1,490,450 | 82,089 | 1,572,539 | - | 1,572,539 |
| M026 | CLAY COUNTY 911 BOARD | 43,614 | 0.008822% | 0.008777% | 676,640 | 834,444 | 545,972 | 103,915 | (10,210) | 93,705 | - | 93,705 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| M027 | HOUSING AUTH OF ALBANY | 30,175 | 0.006104% | 0.006162% | 468,172 | 577,358 | 377,762 | 71,899 | (2,061) | 69,838 | - | 69,838 |
| M029 | CUMBERLAND CO FISCAL CT | 193,161 | 0.039072% | 0.038624% | 2,996,790 | 3,695,694 | 2,418,071 | 460,231 | (33,727) | 426,504 | - | 426,504 |
| M030 | DAVIESS CO BD OF EDUC | 3,143,477 | 0.635454% | 0.639446% | 48,738,796 | 60,105,541 | 39,326,699 | 7,485,043 | (39,997) | 7,445,046 | - | 7,445,046 |
| M031 | EDMONSON CO CONSERV DIST | 4,244 | 0.000858% | 0.000612% | 65,808 | 81,155 | 53,100 | 10,106 | - | 5,145 | 15,251 | 15,251 |
| M033 | IRVINE MUNICIPAL UTILITY | 129,648 | 0.026259% | 0.025474% | 2,011,436 | 2,480,538 | 1,623,001 | 306,906 | - | 32,323 | 341,229 | 341,229 |
| M034 | FAYETTE CO BD EDUCATION | 11,825,051 | 2.391956% | 2.368797% | 183,461,045 | 226,247,390 | 148,032,325 | 28,174,964 | 2,275,542 | 30,450,506 | - | 30,450,506 |
| M035 | FLEMING COUNTY LIBRARY | 33,222 | 0.006720% | 0.006258% | 515,418 | 635,623 | 415,884 | 79,155 | 3,814 | 82,969 | - | 82,969 |
| M037 | FRANKLIN CO BD OF ED | 1,884,610 | 0.381216% | 0.389093% | 29,238,952 | 36,057,990 | 23,592,529 | 4,490,361 | 66,070 | 4,556,431 | - | 4,556,431 |
| M038 | HICKMAN/FULTON RIV PRT AU | 58,214 | 0.011759% | 0.012290% | 903,133 | 1,113,759 | 728,726 | 138,698 | (25,444) | 113,254 | - | 113,254 |
| M039 | GALLATIN CO WATER DIS | 48,248 | 0.009759% | 0.010107% | 748,507 | 923,072 | 603,961 | 114,952 | (7,201) | 107,751 | - | 107,751 |
| M040 | GARRARD CO PUBLIC LIBRARY | 37,117 | 0.007508% | 0.006852% | 575,857 | 710,157 | 464,652 | 88,437 | 21,190 | 109,627 | - | 109,627 |
| M041 | GRANT CO BD OF ED | 1,029,088 | 0.208162% | 0.215012% | 15,965,853 | 19,689,371 | 12,882,639 | 2,451,990 | (208,632) | 2,243,318 | - | 2,243,318 |
| M042 | CITY OF MAYFIELD | 184,577 | 0.037336% | 0.037680% | 2,863,640 | 3,531,492 | 2,310,634 | 439,783 | 46,754 | 486,537 | - | 486,537 |
| M043 | CITY OF CANEYVILLE | 29,328 | 0.005932% | 0.005268% | 454,979 | 561,089 | 367,117 | 69,873 | 7,077 | 76,950 | - | 76,950 |
| M044 | GREEN/TAYLOR WATER DIST | 106,867 | 0.021617% | 0.021808% | 1,658,006 | 2,044,682 | 1,337,823 | 254,628 | 65,195 | 319,823 | - | 319,823 |
| M045 | CITY OF FLATWOODS | 226,583 | 0.045833% | 0.045836% | 3,515,353 | 4,335,195 | 2,836,493 | 539,869 | 50,635 | 590,504 | - | 590,504 |
| M046 | CITY OF LEWISPORT | 119,509 | 0.024174% | 0.023301% | 1,854,126 | 2,286,541 | 1,496,070 | 284,747 | 21,787 | 306,534 | - | 306,534 |
| M047 | HARDIN CO PUBLIC LIBRARY | 77,613 | 0.015699% | 0.013656% | 1,204,100 | 1,484,918 | 971,573 | 184,919 | 25,033 | 209,952 | - | 209,952 |
| M048 | CITY OF BENHAM | 43,937 | 0.008888% | 0.007535% | 681,702 | 840,687 | 550,057 | 104,692 | 29,170 | 133,862 | - | 133,862 |
| M049 | HARRISON CO CONSERVA DIST | 12,024 | 0.002432% | 0.001829% | 186,532 | 230,035 | 150,511 | 28,647 | 21,214 | 49,861 | - | 49,861 |
| M050 | HART CO CONSERVATION DIST | 8,604 | 0.001740% | 0.001706% | 133,457 | 164,581 | 107,684 | 20,496 | 2,272 | 22,768 | - | 22,768 |
| M051 | ENDERSON CO BD OF ED | 1,950,407 | 0.394526% | 0.391683% | 30,259,818 | 37,316,940 | 24,416,252 | 4,647,141 | (21,586) | 4,625,555 | - | 4,625,555 |
| M052 | HENRY CO LIBRARY | 39,172 | 0.007924% | 0.008238% | 607,764 | 749,506 | 490,397 | 93,337 | (4,043) | 89,294 | - | 89,294 |
| M054 | CITY OF DAWSON SPRINGS | 101,822 | 0.020596% | 0.021005% | 1,579,696 | 1,948,109 | 1,274,636 | 242,601 | 23,646 | 266,247 | - | 266,247 |
| M056 | JEFF CO MED CTR STM & CHL | 230,247 | 0.046574% | 0.051042% | 3,572,187 | 4,405,284 | 2,882,351 | 548,597 | (190,293) | 358,304 | - | 358,304 |
| M057 | NICH-VLE/JESS CO PK & REC | 58,747 | 0.011883% | 0.010326% | 911,416 | 1,123,975 | 735,410 | 139,970 | 29,026 | 168,996 | - | 168,996 |
| M058 | CITY OF PAINTSVILLE | 512,695 | 0.103707% | 0.104323% | 7,954,241 | 9,809,310 | 6,418,173 | 1,221,570 | (1,750) | 1,219,820 | - | 1,219,820 |
| M059 | KENTON COUNTY FISCAL CT | 1,846,642 | 0.373536% | 0.371667% | 28,649,902 | 35,331,563 | 23,117,232 | 4,399,898 | 679,488 | 5,079,386 | - | 5,079,386 |
| M060 | CITY OF HINDMAN | 19,157 | 0.003875% | 0.003932% | 297,209 | 366,524 | 239,814 | 45,644 | (13,465) | 32,179 | - | 32,179 |
| M061 | KNOX CO E M S | 223,286 | 0.045166% | 0.046909% | 3,464,195 | 4,272,106 | 2,795,214 | 532,012 | 52,993 | 585,005 | - | 585,005 |
| M062 | LARUE CO WATER DIST #1 | 44,717 | 0.009045% | 0.009461% | 693,744 | 855,537 | 559,773 | 106,541 | (66,876) | 39,665 | - | 39,665 |
| M064 | HOUSING AUTH/LAWRENCE CO | 31,813 | 0.006435% | 0.006339% | 493,559 | 608,066 | 398,246 | 75,798 | 19,132 | 94,930 | - | 94,930 |
| M065 | LEE CO SOIL CONSERV DIST | 6,543 | 0.001323% | 0.001642% | 101,473 | 125,138 | 81,877 | 15,584 | (4,976) | 10,608 | - | 10,608 |
| M067 | JENKINS BD OF ED | 98,227 | 0.019869% | 0.019753% | 1,523,936 | 1,879,345 | 1,229,644 | 234,038 | (59,892) | 174,146 | - | 174,146 |
| M068 | CITY OF VANCEBURG | 68,687 | 0.013894% | 0.016225% | 1,065,658 | 1,314,189 | 859,866 | 163,658 | (47,831) | 115,827 | - | 115,827 |
| M069 | CITY OF STANFORD | 32,755 | 0.006262% | 0.005894% | 508,209 | 626,732 | 410,067 | 78,048 | 65,290 | 143,338 | - | 143,338 |
| M070 | LED BETTER WATER DISTRICT | 46,598 | 0.009426% | 0.010037% | 722,966 | 891,575 | 583,352 | 111,029 | 6,797 | 117,826 | - | 117,826 |
| M073 | W MCCracken CO WATER DIST | 17,178 | 0.003475% | 0.003602% | 266,530 | 328,689 | 215,059 | 40,932 | (23,835) | 17,097 | - | 17,097 |
| M075 | CITY OF SACRAMENTO | 34,029 | 0.006883% | 0.005763% | 527,920 | 651,041 | 425,972 | 81,075 | 11,173 | 92,248 | - | 92,248 |
| M076 | CITY OF RICHMOND | 916,186 | 0.185252% | 0.180731% | 14,214,274 | 17,529,293 | 11,469,312 | 2,182,952 | 203,604 | 2,386,556 | - | 2,386,556 |
| M077 | MAGOFFIN CO COURT CLERK | 46,493 | 0.009405% | 0.008234% | 721,356 | 889,589 | 582,053 | 110,782 | 11,608 | 122,390 | - | 122,390 |
| M078 | LEBANON WATER WORKS | 134,705 | 0.027248% | 0.027057% | 2,089,899 | 2,577,300 | 1,686,312 | 320,955 | 55,118 | 376,073 | - | 376,073 |
| M079 | MARSHALL CO REF DISP DIST | 134,162 | 0.027138% | 0.024592% | 2,081,462 | 2,566,896 | 1,679,505 | 319,660 | 44,606 | 364,266 | - | 364,266 |
| M080 | MARTIN CO HOUSING AUTH | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M081 | CITY OF MAYSVILLE | 570,801 | 0.115461% | 0.115192% | 8,855,763 | 10,921,083 | 7,145,600 | 1,360,021 | (1,726) | 1,358,295 | - | 1,358,295 |
| M082 | CITY OF BRANDENBURG | 118,446 | 0.023959% | 0.023138% | 1,837,635 | 2,266,204 | 1,482,764 | 282,214 | 19,073 | 301,287 | - | 301,287 |
| M084 | MERCER CO BOARD OF ED | 681,014 | 0.137755% | 0.139750% | 10,565,694 | 13,029,800 | 8,525,321 | 1,622,623 | 49,924 | 1,672,547 | - | 1,672,547 |
| M085 | CITY OF EDMONTON | 146,139 | 0.029561% | 0.028297% | 2,267,304 | 2,796,079 | 1,829,458 | 348,200 | 68,238 | 416,438 | - | 416,438 |
| M087 | MT STERL/MONTGOMERY LIB | 57,945 | 0.011721% | 0.011839% | 898,991 | 1,108,652 | 725,384 | 138,062 | (2,751) | 135,311 | - | 135,311 |
| M088 | MORGAN CO CONSERVAT DIST | 6,316 | 0.001278% | 0.001345% | 98,022 | 120,882 | 79,092 | 15,054 | 1,219 | 16,273 | - | 16,273 |
| M090 | BARDSTOWN BD OF ED | 880,484 | 0.178103% | 0.179797% | 13,660,353 | 16,846,187 | 11,022,360 | 2,097,884 | 68,586 | 2,166,470 | - | 2,166,470 |
| M091 | NICHOLAS CO WATER DIST | 23,484 | 0.004750% | 0.004912% | 364,321 | 449,287 | 293,966 | 55,950 | (3,036) | 50,914 | - | 50,914 |
| M092 | CITY OF BEAVER DAM | 145,184 | 0.029368% | 0.028997% | 2,252,501 | 2,777,824 | 1,817,514 | 345,927 | 62,251 | 408,178 | - | 408,178 |
| M093 | OLDHAM CO WATER DIST | 212,905 | 0.043066% | 0.039290% | 3,303,127 | 4,073,474 | 2,665,250 | 505,276 | 146,545 | 653,821 | - | 653,821 |
| M096 | CITY OF FALMOUTH | 156,471 | 0.031651% | 0.034728% | 2,427,605 | 2,993,766 | 1,958,803 | 372,819 | 54,365 | 427,184 | - | 427,184 |
| M097 | E KY CONCEN EMPLOY PRO | 421,526 | 0.085266% | 0.082520% | 6,539,832 | 8,065,035 | 5,276,905 | 1,004,352 | 146,683 | 1,151,035 | - | 1,151,035 |
| M098 | PIKE CO HOUSING AUTHORITY | 37,061 | 0.007497% | 0.009542% | 575,014 | 709,117 | 463,971 | 88,308 | (77,131) | 11,177 | - | 11,177 |
| M099 | BEECH FORK WATER COMM | 58,338 | 0.011801% | 0.011705% | 905,127 | 1,116,218 | 730,335 | 139,005 | 4,400 | 143,405 | - | 143,405 |
| M100 | PULASKI CO BD OF ED | 2,297,601 | 0.464756% | 0.476407% | 35,646,400 | 43,959,768 | 28,762,616 | 5,474,383 | 301,453 | 5,775,836 | - | 5,775,836 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 42,362 | 0.008569% | 0.007837% | 657,235 | 810,514 | 530,315 | 100,935 | (2,140) | 98,795 | - | 98,795 |
| M105 | SCOTT COUNTY LIBRARY | 173,326 | 0.035060% | 0.035303% | 2,689,073 | 3,316,212 | 2,160,778 | 412,973 | 26,294 | 439,267 | - | 439,267 |
| M106 | SHELBY CO BD OF ED | 1,928,251 | 0.390044% | 0.321714% | 29,916,052 | 36,893,002 | 24,138,872 | 4,594,347 | 874,638 | 5,468,985 | - | 5,468,985 |
| M107 | FRANKLIN ELECTRIC PLNT BD | 220,268 | 0.044556% | 0.041341% | 3,417,408 | 4,214,408 | 2,757,462 | 524,827 | 138,425 | 663,252 | - | 663,252 |
| M108 | SPENCER CO PUBLIC LIB | 44,999 | 0.009102% | 0.008574% | 698,116 | 860,929 | 563,301 | 107,213 | 43,135 | 150,348 | - | 150,348 |
| M109 | CITY OF CAMPBELLSVILLE | 517,610 | 0.104701% | 0.107393% | 8,030,480 | 9,903,329 | 6,479,690 | 1,233,278 | 144,677 | 1,377,955 | - | 1,377,955 |
| M110 | CITY OF GUTHRIE | 80,499 | 0.016283% | 0.014240% | 1,248,939 | 1,540,156 | 1,007,715 | 191,798 | 104,443 | 296,241 | - | 296,241 |
| M111 | TRIGG CO CONS DISTRICT | 6,832 | 0.001382% | 0.001369% | 105,998 | 130,719 | 85,529 | 16,279 | 3,575 | 19,854 | - | 19,854 |
| M112 | CITY OF MILTON | 51,665 | 0.010451% | 0.010920% | 801,583 | 988,526 | 646,787 | 123,103 | (3,024) | 120,079 | - | 120,079 |
| M113 | CITY OF STURGIS | 89,251 | 0.018054% | 0.017097% | 1,384,727 | 1,707,670 | 1,117,318 | 212,659 | (3,868) | 208,791 | - | 208,791 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 | | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|---------------------|---------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | Proportionate Share | Proportionate Share | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| M115 | WASHINGTON CO LIBRARY BD | 26,294 | 0.005319% | 0.005204% | 407,963 | 503,107 | 329,180 | 62,653 | (1,789) | 60,864 | - | 60,864 |
| M116 | WAYNE CO PUBLIC LIBRARY | 46,304 | 0.009366% | 0.009972% | 718,364 | 885,900 | 579,639 | 110,323 | (1,969) | 108,354 | - | 108,354 |
| M117 | WEBSTER CO BO OF ED | 624,587 | 0.126343% | 0.123210% | 9,690,404 | 11,950,376 | 7,819,060 | 1,488,200 | 121,798 | 1,609,998 | - | 1,609,998 |
| M118 | WHITLEY CO FISCAL COURT | 727,084 | 0.147074% | 0.148245% | 11,280,454 | 13,911,254 | 9,102,051 | 1,732,392 | (27,814) | 1,704,578 | - | 1,704,578 |
| M119 | WOLFE CO FISCAL COURT | 220,668 | 0.044636% | 0.044032% | 3,423,544 | 4,221,975 | 2,762,413 | 525,770 | 20,617 | 546,387 | - | 546,387 |
| M120 | WOODFORD COUNTY LIBRARY | 102,361 | 0.020705% | 0.020489% | 1,588,056 | 1,958,419 | 1,281,382 | 243,885 | 3,199 | 247,084 | - | 247,084 |
| M215 | SHEPHER/BULLIT TOURIST | 106,448 | 0.021532% | 0.020412% | 1,651,487 | 2,036,642 | 1,332,563 | 253,626 | 96,665 | 350,291 | - | 350,291 |
| M315 | CITY OF PIONEER VILLAGE | 7,749 | 0.001567% | 0.001482% | 120,188 | 148,217 | 96,978 | 18,458 | 1,495 | 19,953 | - | 19,953 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | 0.000000% | 0.000000% | - | - | - | - | (40,119) | (40,119) | - | (40,119) |
| M415 | BULLITT CO SANITATION DIS | 94,806 | 0.019177% | 0.019355% | 1,470,860 | 1,813,890 | 1,186,818 | 225,887 | 95,720 | 321,607 | - | 321,607 |
| N001 | ADAIR CO CONSERVATION DIS | 13,486 | 0.002728% | 0.002506% | 209,235 | 258,033 | 168,829 | 32,133 | 6,892 | 39,025 | - | 39,025 |
| N006 | HOUSING AUTH OWINGSVILLE | 17,679 | 0.003576% | 0.003435% | 274,276 | 338,242 | 221,310 | 42,122 | (14,437) | 27,685 | - | 27,685 |
| N007 | PINEVILLE BD OF EDUCATION | 104,489 | 0.021136% | 0.021593% | 1,621,114 | 1,999,186 | 1,308,056 | 248,962 | 24,082 | 273,044 | - | 273,044 |
| N008 | CITY OF FLORENCE | 880,321 | 0.178070% | 0.183365% | 13,657,822 | 16,843,066 | 11,020,318 | 2,097,495 | 132,528 | 2,230,023 | - | 2,230,023 |
| N009 | CITY OF MILLERSBURG | 5,899 | 0.001193% | 0.001185% | 91,502 | 112,842 | 73,832 | 14,052 | 392 | 14,444 | - | 14,444 |
| N010 | BOYD CO PUBLIC LIBRARY | 156,432 | 0.031643% | 0.029490% | 2,426,992 | 2,993,009 | 1,958,308 | 372,724 | 110,176 | 482,900 | - | 482,900 |
| N011 | CITY OF PERRYVILLE | 4,998 | 0.001011% | 0.001067% | 77,543 | 95,627 | 62,568 | 11,909 | (18,884) | (6,975) | - | (6,975) |
| N012 | CITY OF BROOKSVILLE | 49,609 | 0.010035% | 0.010235% | 769,676 | 949,178 | 621,042 | 118,203 | 5,459 | 123,662 | - | 123,662 |
| N013 | MIDDLE KY COMM ACT PART | 418,816 | 0.084712% | 0.085238% | 6,497,724 | 8,013,107 | 5,242,929 | 997,886 | (60,177) | 937,709 | - | 937,709 |
| N014 | CITY OF IRVINGTON | 34,402 | 0.006959% | 0.013340% | 533,750 | 658,229 | 430,676 | 81,970 | (106,121) | (24,151) | - | (24,151) |
| N015 | BULLITT CO CONSERVAT DIST | 7,056 | 0.001427% | 0.001420% | 109,450 | 134,975 | 88,314 | 16,809 | 761 | 17,570 | - | 17,570 |
| N017 | PRINCETON ELECTRIC PL BD | 239,834 | 0.048513% | 0.048396% | 3,720,907 | 4,588,688 | 3,002,351 | 571,437 | (35,080) | 536,357 | - | 536,357 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 8,318 | 0.001683% | 0.001687% | 129,085 | 159,190 | 104,157 | 19,824 | (2,171) | 17,653 | - | 17,653 |
| N020 | CARLISLE CO SANIT DIST 1 | 14,654 | 0.002964% | 0.002989% | 227,336 | 280,355 | 183,435 | 34,913 | (2,424) | 32,489 | - | 32,489 |
| N021 | CARROLLTON UTILITIES COMM | 297,050 | 0.060087% | 0.065820% | 4,608,623 | 5,683,435 | 3,718,638 | 707,726 | (30,242) | 677,526 | - | 677,526 |
| N022 | CITY OF GRAYSON | 174,976 | 0.035394% | 0.036935% | 2,714,690 | 3,347,804 | 2,190,448 | 416,908 | 88,296 | 505,204 | - | 505,204 |
| N025 | EAST CLARK CO WATER DIST | 56,759 | 0.011481% | 0.010851% | 880,583 | 1,085,951 | 710,531 | 135,235 | 18,708 | 153,943 | - | 153,943 |
| N029 | CUMBERLAND CO PUBLIC LIB | 21,941 | 0.004438% | 0.004504% | 340,391 | 419,776 | 274,657 | 52,275 | 17,736 | 70,011 | - | 70,011 |
| N033 | ESTILL CO WATER DIST NO 1 | 53,014 | 0.010724% | 0.010102% | 822,522 | 1,014,349 | 663,682 | 126,319 | (13,524) | 112,795 | - | 112,795 |
| N035 | HOUSING AUTH FLEMINGSBURG | 15,894 | 0.003215% | 0.002128% | 246,588 | 304,096 | 198,969 | 37,870 | 22,506 | 60,376 | - | 60,376 |
| N036 | PRESTONSBURG CITY UTIL | 495,981 | 0.100326% | 0.107399% | 7,694,921 | 9,409,512 | 6,208,932 | 1,181,745 | (221,610) | 960,135 | - | 960,135 |
| N037 | FRANKFORD INDEP SCHOOLS | 229,707 | 0.046465% | 0.048833% | 3,563,827 | 4,384,974 | 2,875,606 | 547,313 | (87,512) | 459,801 | - | 459,801 |
| N038 | HOUSING AUTH OF HICKMAN | 32,914 | 0.006558% | 0.007321% | 510,663 | 629,759 | 412,047 | 78,425 | (22,656) | 55,769 | - | 55,769 |
| N041 | BULLOCK PEN WATER DIST | 148,799 | 0.030011% | 0.029619% | 2,234,062 | 2,866,074 | 1,875,255 | 356,917 | 17,588 | 374,505 | - | 374,505 |
| N042 | PURCHASE AREA DEV DIST | 343,088 | 0.069399% | 0.070472% | 5,322,846 | 6,564,227 | 4,294,935 | 817,454 | (286,872) | 530,582 | - | 530,582 |
| N043 | GRAYSON CO LIBRARY | 50,334 | 0.010181% | 0.010311% | 780,874 | 962,988 | 630,077 | 119,922 | 8,588 | 128,510 | - | 128,510 |
| N044 | HOUSING AUTH OF GREENSBUR | - | 0.000000% | 0.000233% | - | - | - | - | (24,622) | (24,622) | - | (24,622) |
| N045 | KENTUCKY ED DEV CORP | 120,035 | 0.024281% | 0.026400% | 1,862,333 | 2,296,661 | 1,502,692 | 286,007 | (165,513) | 120,494 | - | 120,494 |
| N047 | ELIZABETHTOWN BD OF EDUC | 588,697 | 0.119081% | 0.116919% | 9,133,414 | 11,263,487 | 7,369,633 | 1,402,661 | 1,737 | 1,404,398 | - | 1,404,398 |
| N049 | CYNTHIANA HARRISON CO JPC | 17,692 | 0.003579% | 0.003585% | 274,506 | 338,526 | 221,496 | 42,157 | (5,238) | 36,919 | - | 36,919 |
| N050 | CITY OF HORSE CAVE | 84,063 | 0.017004% | 0.013513% | 1,304,193 | 1,608,353 | 1,052,336 | 200,291 | 73,582 | 273,873 | - | 273,873 |
| N051 | CITY OF HENDERSON | 1,425,684 | 0.288385% | 0.303302% | 22,118,891 | 27,277,405 | 17,847,445 | 3,396,901 | (139,317) | 3,257,584 | - | 3,257,584 |
| N052 | CITY OF NEW CASTLE | 25,077 | 0.005072% | 0.005044% | 389,018 | 479,744 | 313,894 | 59,743 | 516 | 60,259 | - | 60,259 |
| N054 | CITY OF MADISONVILLE | 1,600,843 | 0.323816% | 0.317418% | 24,836,419 | 30,628,709 | 20,040,183 | 3,814,244 | 582,429 | 4,396,673 | - | 4,396,673 |
| N057 | NICHOLASVILLE HOUSING AUT | 16,256 | 0.003288% | 0.003467% | 252,187 | 311,001 | 203,486 | 38,730 | 27,143 | 65,873 | - | 65,873 |
| N058 | JOHNSON CO LIBRARY | 57,501 | 0.011631% | 0.011357% | 892,088 | 1,100,139 | 719,814 | 137,002 | 37,906 | 174,908 | - | 174,908 |
| N060 | KNOTT CO WATER & SEWER | 95,524 | 0.019322% | 0.018860% | 1,481,981 | 1,827,606 | 1,195,791 | 227,595 | 39,599 | 267,194 | - | 267,194 |
| N061 | KNOX CO SOIL CONSERV DIS | 7,422 | 0.001501% | 0.001464% | 115,125 | 141,975 | 92,893 | 12,893 | (4,987) | 12,693 | - | 12,693 |
| N063 | CUMBERLAND VAL AREA DEV | 184,719 | 0.037365% | 0.039146% | 2,865,865 | 3,534,235 | 2,312,429 | 440,124 | (118,173) | 321,951 | - | 321,951 |
| N065 | THREE FORKS REG JAIL | 250,998 | 0.050590% | 0.047497% | 3,880,211 | 4,785,145 | 3,130,892 | 595,902 | 254,648 | 850,550 | - | 850,550 |
| N067 | HOUSING ORIENTED MINISTR | 74,093 | 0.014987% | 0.012051% | 1,149,490 | 1,417,572 | 927,509 | 176,533 | 29,899 | 206,432 | - | 206,432 |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 47,023 | 0.009512% | 0.009149% | 729,563 | 899,709 | 588,674 | 112,042 | 6,063 | 118,105 | - | 118,105 |
| N069 | CITY OF CRAB ORCHARD | 9,170 | 0.001855% | 0.003324% | 142,277 | 175,458 | 114,801 | 21,850 | (23,239) | (1,389) | - | (1,389) |
| N071 | CITY OF AUBURN | 73,357 | 0.014839% | 0.015060% | 1,138,139 | 1,403,573 | 918,350 | 174,789 | 29,773 | 204,562 | - | 204,562 |
| N072 | LYON CO AMBULANCE SERVICE | 118,722 | 0.024015% | 0.023756% | 1,841,931 | 2,271,501 | 1,486,230 | 282,874 | 28,737 | 311,611 | - | 311,611 |
| N075 | CITY OF ISLAND | 22,232 | 0.004497% | 0.004603% | 344,916 | 425,357 | 278,308 | 52,970 | (2,742) | 50,228 | - | 50,228 |
| N076 | MADISON CO EMS | 15,279 | 0.003091% | 0.003076% | 237,077 | 292,368 | 191,294 | 36,409 | (13,802) | 22,607 | - | 22,607 |
| N077 | MAGOFFIN CO WATER DIST | 68,858 | 0.013929% | 0.013699% | 1,068,343 | 1,317,499 | 862,032 | 164,070 | 28,370 | 192,440 | - | 192,440 |
| N078 | CENTRAL KY COMM ACTION | 1,163,390 | 0.235329% | 0.213058% | 18,049,539 | 22,259,010 | 14,563,938 | 2,771,952 | 822,001 | 3,593,953 | - | 3,593,953 |
| N079 | BENTON ELECTRIC SYSTEM | 147,628 | 0.029862% | 0.030608% | 2,290,391 | 2,824,550 | 1,848,086 | 351,746 | (22,944) | 328,802 | - | 328,802 |
| N080 | MARTIN CO WATER DISTRICT | 69,664 | 0.014029% | 0.024733% | 1,080,845 | 1,332,917 | 872,120 | 165,990 | (216,027) | (50,037) | - | (50,037) |
| N081 | BUFFALO TRACE AR DEV DIST | 266,265 | 0.053860% | 0.052376% | 4,131,017 | 5,094,443 | 3,333,264 | 634,420 | (30,151) | 604,269 | - | 604,269 |
| N082 | MEADE CO WATER DISTRICT | 88,878 | 0.017978% | 0.016555% | 1,378,898 | 1,700,481 | 1,112,615 | 211,764 | 15,046 | 226,810 | - | 226,810 |
| N084 | MERCER CO PUBLIC LIBRARY | 77,838 | 0.015745% | 0.016094% | 1,207,628 | 1,489,269 | 974,420 | 185,461 | (4,430) | 181,031 | - | 181,031 |
| N085 | METCALFE CO CONSERV DIST | 6,630 | 0.001341% | 0.001317% | 102,854 | 126,841 | 82,991 | 15,796 | (3,472) | 12,324 | - | 12,324 |
| N087 | CITY OF MT STERLING | 184,924 | 0.037406% | 0.036341% | 2,869,009 | 3,538,113 | 2,314,966 | 440,607 | 39,826 | 480,433 | - | 480,433 |
| N088 | MORGAN CO AMBULANCE SERV | 57,676 | 0.011667% | 0.012330% | 894,849 | 1,103,544 | 722,042 | 137,426 | (36,281) | 101,145 | - | 101,145 |
| N089 | MUHLBERG CO WATER DIST | 138,862 | 0.028089% | 0.027548% | 2,154,403 | 2,656,848 | 1,738,360 | 330,862 | 26,300 | 357,162 | - | 357,162 |
| N090 | BARDSTOWN-NELSON CO TOURI | 39,619 | 0.008014% | 0.008687% | 614,667 | 758,018 | 495,967 | 94,397 | 28,309 | 122,706 | - | 122,706 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| N092 | CITY OF HARTFORD | 137,175 | 0.022748% | 0.027849% | 2,128,249 | 2,624,594 | 1,717,256 | 326,845 | (83,484) | 243,361 | - | 243,361 |
| N093 | CITY OF LAGRANGE | 119,617 | 0.024196% | 0.02523% | 1,855,813 | 2,288,621 | 1,497,431 | 285,006 | 37,514 | 322,520 | - | 322,520 |
| N094 | CITY OF DOWNTON | 21,312 | 0.004311% | 0.003429% | 330,650 | 407,764 | 266,797 | 50,779 | (3,662) | 47,117 | - | 47,117 |
| N097 | KY VALLEY ED COOPERATIVE | 22,193 | 0.00489% | 0.00340% | 344,303 | 424,600 | 277,813 | 52,876 | (4,386) | 48,490 | - | 48,490 |
| N098 | PIKE CO LIBRARY DISTRICT | 116,646 | 0.023595% | 0.01920% | 1,809,717 | 2,231,775 | 1,460,237 | 277,927 | 53,949 | 331,876 | - | 331,876 |
| N099 | CITY OF CLAY CITY | 42,153 | 0.008527% | 0.005906% | 654,014 | 806,541 | 527,715 | 100,440 | 70,034 | 170,474 | - | 170,474 |
| N100 | CITY OF BURNSIDE | 50,665 | 0.010248% | 0.010061% | 786,013 | 969,325 | 634,224 | 120,712 | 43,543 | 164,255 | - | 164,255 |
| N103 | HOUSING AUTH OF MOREHEAD | 66,929 | 0.013538% | 0.013919% | 1,038,353 | 1,280,516 | 837,834 | 159,465 | (4,463) | 155,002 | - | 155,002 |
| N104 | CITY OF JAMESTOWN | 187,664 | 0.037960% | 0.037723% | 2,911,501 | 3,590,514 | 2,349,252 | 447,133 | (36,946) | 410,187 | - | 410,187 |
| N106 | W SHELBY WATER DISTRICT | 43,896 | 0.008879% | 0.008921% | 681,012 | 839,836 | 549,500 | 104,586 | 14,971 | 119,557 | - | 119,557 |
| N107 | SIMPSON CO CONSER DIST | 4,617 | 0.000934% | 0.000948% | 71,637 | 88,344 | 57,803 | 11,002 | 972 | 11,974 | - | 11,974 |
| N110 | LOGAN/TODD REG. WATER COM | 101,561 | 0.020544% | 0.018949% | 1,575,708 | 1,943,191 | 1,271,418 | 241,989 | 52,965 | 294,954 | - | 294,954 |
| N111 | BARKLEY LAKE WATER DIST | 127,757 | 0.025843% | 0.025014% | 1,982,137 | 2,444,406 | 1,599,360 | 304,406 | (26,457) | 277,949 | - | 277,949 |
| N112 | TRIMBLE CO WATER DIST | 21,977 | 0.004446% | 0.004707% | 341,005 | 420,533 | 275,152 | 52,370 | (44,291) | 8,079 | - | 8,079 |
| N113 | UNION CO LIBRARY BD | 56,150 | 0.011358% | 0.012109% | 871,149 | 1,074,317 | 702,919 | 133,786 | (8,205) | 125,581 | - | 125,581 |
| N114 | BOWLING GRN MUNICIPAL UTI | 2,533,093 | 0.512391% | 0.504841% | 39,299,965 | 48,465,409 | 31,710,630 | 6,035,478 | 300,598 | 6,336,076 | - | 6,336,076 |
| N115 | WASHINGTON CO CONSER DIST | 5,520 | 0.001117% | 0.001132% | 85,673 | 105,653 | 69,128 | 13,157 | 1,001 | 14,158 | - | 14,158 |
| N116 | MONTICELLO UTILITY COMM | 214,639 | 0.043417% | 0.043269% | 3,330,048 | 4,106,674 | 2,686,972 | 511,411 | (4,950) | 506,461 | - | 506,461 |
| N117 | CITY OF DIXON | 16,986 | 0.003436% | 0.003119% | 263,538 | 325,000 | 212,646 | 40,743 | 10,265 | 50,738 | - | 50,738 |
| N118 | CITY OF WILLIAMSBURG | 389,764 | 0.078841% | 0.077811% | 6,047,039 | 7,457,315 | 4,879,277 | 928,672 | 113,202 | 1,041,874 | - | 1,041,874 |
| N119 | WOLFE CO CONSER DISTRICT | 8,129 | 0.001644% | 0.001598% | 126,093 | 155,501 | 101,743 | 19,365 | 2,553 | 21,918 | - | 21,918 |
| N120 | WOODFORD CO PLAN ZONING | 50,036 | 0.010121% | 0.009598% | 776,272 | 957,313 | 626,364 | 119,216 | 10,098 | 129,314 | - | 129,314 |
| N959 | N KY CONV & VISITORS BUR | 195,848 | 0.039616% | 0.048246% | 3,038,514 | 3,747,149 | 2,451,738 | 466,639 | (159,189) | 307,450 | - | 307,450 |
| P001 | HOUSING AUTH OF COLUMBIA | 20,659 | 0.004179% | 0.005794% | 320,526 | 395,278 | 258,628 | 49,225 | (29,953) | 19,272 | - | 19,272 |
| P005 | GLASGOW ELECTRIC PLANT BD | 701,731 | 0.141945% | 0.148398% | 10,887,064 | 13,426,119 | 8,784,630 | 1,671,977 | (152,240) | 1,519,737 | - | 1,519,737 |
| P006 | BATH COUNTY E.M.S. | 89,825 | 0.018170% | 0.021341% | 1,393,624 | 1,718,642 | 1,124,497 | 214,025 | (101,549) | 112,476 | - | 112,476 |
| P007 | CITY OF PINEVILLE | 46,722 | 0.009451% | 0.010253% | 724,884 | 893,940 | 584,899 | 111,324 | (17,339) | 93,985 | - | 93,985 |
| P008 | BOONE CO PLANNING COMM | 198,593 | 0.040171% | 0.038993% | 3,081,082 | 3,799,645 | 2,486,085 | 473,176 | 1,735 | 474,911 | - | 474,911 |
| P009 | HOUSING AUTHORITY PARIS | 37,268 | 0.007539% | 0.009789% | 578,235 | 713,090 | 466,570 | 88,802 | (75,370) | 13,432 | - | 13,432 |
| P010 | REGIONAL PUBLIC SAFETY | 135,580 | 0.027425% | 0.028600% | 2,103,475 | 2,594,042 | 1,697,266 | 323,040 | (18,405) | 304,635 | - | 304,635 |
| P011 | CITY OF JUNCTION CITY | 34,594 | 0.006998% | 0.008087% | 536,741 | 661,918 | 433,089 | 82,430 | (16,552) | 65,878 | - | 65,878 |
| P013 | CITY OF JACKSON | 233,646 | 0.047262% | 0.049844% | 3,624,956 | 4,470,360 | 2,924,930 | 556,701 | (55,003) | 501,698 | - | 501,698 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 40,893 | 0.008272% | 0.00805% | 634,456 | 782,422 | 511,934 | 97,436 | 15,909 | 113,345 | - | 113,345 |
| P015 | CITY OF LEBANON JUNCTION | 48,641 | 0.009839% | 0.008056% | 754,643 | 930,639 | 608,912 | 115,894 | 45,755 | 161,649 | - | 161,649 |
| P017 | PRINCETON WATER/WASTEWATE | 147,359 | 0.029808% | 0.028588% | 2,286,249 | 2,819,442 | 1,844,744 | 353,110 | 1,253 | 352,363 | - | 352,363 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 65,284 | 0.013206% | 0.014727% | 1,012,889 | 1,249,113 | 817,287 | 155,554 | (73,890) | 81,664 | - | 81,664 |
| P022 | RATTLESNAKE RIDGE WATER | 118,666 | 0.024004% | 0.022323% | 1,841,087 | 2,270,461 | 1,485,549 | 282,744 | 32,480 | 315,224 | - | 315,224 |
| P025 | CLARK CO CONSERVATION DIST | 4,534 | 0.000917% | 0.000900% | 70,333 | 86,736 | 56,751 | 10,801 | (2,030) | 8,771 | - | 8,771 |
| P033 | ESTILL COUNTY EMS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 30,781 | 0.006226% | 0.006187% | 477,529 | 588,897 | 385,312 | 73,336 | (8,919) | 64,417 | - | 64,417 |
| P037 | COMMUNITY ACTION KENTUCKY | 143,262 | 0.028979% | 0.024755% | 2,222,665 | 2,741,030 | 1,793,440 | 341,345 | 92,262 | 433,607 | - | 433,607 |
| P038 | HICKMAN ELECTRIC SYSTEM | 78,275 | 0.015833% | 0.016505% | 1,214,378 | 1,497,592 | 979,866 | 186,498 | (14,285) | 172,213 | - | 172,213 |
| P041 | CITY OF DRY RIDGE | 55,839 | 0.011295% | 0.012783% | 866,317 | 1,068,358 | 699,020 | 133,044 | (64,831) | 68,213 | - | 68,213 |
| P043 | CITY OF CLARKSON | 29,651 | 0.005988% | 0.004918% | 460,042 | 567,331 | 371,202 | 70,651 | 38,925 | 109,576 | - | 109,576 |
| P045 | GREENUP CO ENVIR COMM | 31,351 | 0.006342% | 0.005477% | 486,426 | 599,869 | 392,491 | 74,703 | 7,577 | 82,280 | - | 82,280 |
| P047 | CITY OF WEST POINT | 53,226 | 0.010767% | 0.009971% | 825,820 | 1,018,416 | 666,343 | 126,825 | 12,936 | 139,761 | - | 139,761 |
| P048 | HARLAN COUNTY C A A | 233,859 | 0.047305% | 0.043874% | 3,628,254 | 4,474,427 | 2,927,591 | 557,208 | 92,050 | 649,258 | - | 649,258 |
| P049 | HOUSING AUTHORITY OF CYNT | 110,660 | 0.022384% | 0.023733% | 1,716,834 | 2,117,230 | 1,385,291 | 263,662 | (36,843) | 226,819 | - | 226,819 |
| P050 | HART CO SOLID WASTE SVC | 126,127 | 0.025513% | 0.022568% | 1,956,826 | 2,413,192 | 1,578,937 | 300,519 | 79,173 | 379,692 | - | 379,692 |
| P051 | HENDERSON MUN POWER/LIGHT | 685,580 | 0.138678% | 0.130614% | 10,636,488 | 13,117,104 | 8,582,443 | 1,633,495 | 416,011 | 2,049,506 | - | 2,049,506 |
| P052 | LITTLE KY RV WS CONV DIST | 11,894 | 0.002406% | 0.002632% | 184,538 | 227,576 | 148,901 | 28,340 | (2,923) | 25,417 | - | 25,417 |
| P054 | HOUSING AUTH DAWSON SPG | 48,518 | 0.009814% | 0.010283% | 752,726 | 928,275 | 607,365 | 115,600 | (7,275) | 108,325 | - | 108,325 |
| P057 | VALLEY VIEW FERRY AUTHORI | 19,116 | 0.003867% | 0.004587% | 296,596 | 365,767 | 239,319 | 45,550 | (15,644) | 29,906 | - | 29,906 |
| P061 | BARBOURVILLE UTILITY COMM | 454,849 | 0.092006% | 0.086652% | 7,056,784 | 8,702,550 | 5,694,027 | 1,083,743 | 143,041 | 1,226,784 | - | 1,226,784 |
| P063 | LAUREL CO WATER DIST #2 | 147,723 | 0.029881% | 0.030544% | 2,291,848 | 2,826,347 | 1,849,262 | 351,970 | 79,619 | 431,589 | - | 431,589 |
| P068 | LEWIS CO PUBLIC LIBRARY | 17,563 | 0.003553% | 0.003529% | 272,512 | 336,067 | 219,887 | 41,851 | 1,091 | 42,942 | - | 42,942 |
| P069 | LINCOLN CO CLERK | 66,086 | 0.013368% | 0.013601% | 1,025,315 | 1,264,436 | 827,313 | 157,462 | 15,757 | 173,219 | - | 173,219 |
| P071 | LOGAN CO CONS DISTRICT | 16,139 | 0.003265% | 0.002578% | 250,423 | 308,826 | 202,063 | 38,459 | 20,232 | 58,691 | - | 58,691 |
| P072 | LYON CO WATER DISTRICT | 30,661 | 0.006202% | 0.007366% | 475,688 | 586,627 | 383,827 | 73,054 | (12,041) | 61,013 | - | 61,013 |
| P075 | MCLEAN CO REG WATER COMM | 35,011 | 0.007022% | 0.006183% | 543,184 | 669,853 | 438,288 | 83,419 | 96,023 | 179,442 | - | 179,442 |
| P076 | MADISON CO PUBLIC LIBRARY | 204,535 | 0.041378% | 0.040738% | 3,173,275 | 3,913,338 | 2,560,474 | 487,335 | 42,911 | 530,246 | - | 530,246 |
| P077 | SALVERS/MAG CO JOINT HOUS | 23,755 | 0.004805% | 0.004468% | 368,540 | 454,489 | 297,370 | 56,598 | 9,282 | 65,880 | - | 65,880 |
| P078 | MARION CO CONSERVAT DIST | 5,833 | 0.001180% | 0.001154% | 90,505 | 111,612 | 73,027 | 13,899 | 1,333 | 15,232 | - | 15,232 |
| P079 | CITY OF CALVERT CITY | 240,750 | 0.048698% | 0.047952% | 3,735,096 | 4,606,186 | 3,013,800 | 573,616 | 31,648 | 605,264 | - | 605,264 |
| P081 | MASON COUNTY LIBRARY | 37,909 | 0.007668% | 0.009067% | 588,129 | 725,291 | 474,554 | 90,322 | (19,974) | 70,348 | - | 70,348 |
| P084 | ANDERSON-DEAN COMM PARK | 16,880 | 0.003414% | 0.004097% | 261,851 | 322,919 | 211,284 | 40,214 | (14,356) | 25,858 | - | 25,858 |
| P087 | MONTGOMERY CTY WATER DIST | 11,726 | 0.002372% | 0.002756% | 181,930 | 224,360 | 146,797 | 27,940 | (6,907) | 21,033 | - | 21,033 |
| P088 | MORGAN CO WATER DIST | 39,056 | 0.007900% | 0.006908% | 605,923 | 747,235 | 488,912 | 93,054 | 21,728 | 114,782 | - | 114,782 |
| P089 | MUHLBERG WATER DIST #3 | 47,797 | 0.009668% | 0.009150% | 741,528 | 914,465 | 598,329 | 113,880 | 1,999 | 115,879 | - | 115,879 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| P090 | NORTH NELSON WATER DIST | 39,417 | 0.007973% | 0.008192% | 611,522 | 754,140 | 493,430 | 93,914 | (8,375) | 85,539 | - | 85,539 |
| P092 | OHIO CO REG WASTEWATER D | 44,334 | 0.008964% | 0.008217% | 687,531 | 847,876 | 554,760 | 105,587 | 37,017 | 142,604 | - | 142,604 |
| P097 | KY RIVER AREA DEV DIST | 264,405 | 0.053483% | 0.053349% | 4,102,102 | 5,058,784 | 3,309,932 | 629,979 | (57,893) | 572,086 | - | 572,086 |
| P100 | LAKE CUMBERLAND CAA, INC | 604,795 | 0.122337% | 0.118396% | 9,383,147 | 11,571,462 | 7,571,139 | 1,441,013 | 194,059 | 1,635,072 | - | 1,635,072 |
| P103 | MOREHEAD TOURISM COMMISSI | 44,590 | 0.009020% | 0.010229% | 691,827 | 853,173 | 558,226 | 106,247 | (9,218) | 97,029 | - | 97,029 |
| P104 | RUSSELL CO TOURIST COMM | 13,476 | 0.002726% | 0.002141% | 209,082 | 257,844 | 168,705 | 32,110 | 2,394 | 34,504 | - | 34,504 |
| P105 | GEORGETOWN/SCOTT TOURISM | 25,041 | 0.005065% | 0.005669% | 388,481 | 479,082 | 313,461 | 59,661 | 4,761 | 64,422 | - | 64,422 |
| P106 | MULTI PURPOSE COMM ACTION | 58,899 | 0.011914% | 0.010088% | 913,794 | 1,126,907 | 737,328 | 140,336 | 7,852 | 148,188 | - | 148,188 |
| P107 | SIMPSON CO LIBRARY DIST | 38,643 | 0.007817% | 0.007707% | 599,557 | 739,385 | 483,775 | 92,077 | 14,258 | 106,335 | - | 106,335 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 7,226 | 0.001462% | 0.001484% | 112,134 | 138,286 | 90,480 | 17,221 | 5,989 | 23,210 | - | 23,210 |
| P111 | JOHN L STREET LIBRARY | 18,524 | 0.003747% | 0.003633% | 287,392 | 354,417 | 231,893 | 44,136 | (14,091) | 30,045 | - | 30,045 |
| P113 | STURGIS HOUSING AUTHORITY | 10,852 | 0.002195% | 0.002614% | 168,355 | 207,618 | 135,843 | 25,855 | (14,344) | 11,511 | - | 11,511 |
| P115 | HOUSING AUTH SPRINGFIELD | 14,171 | 0.002866% | 0.003625% | 219,820 | 271,086 | 177,370 | 33,759 | (24,946) | 8,813 | - | 8,813 |
| P116 | CITY OF MONTICELLO | 67,970 | 0.013749% | 0.014621% | 1,054,537 | 1,300,473 | 850,892 | 161,950 | (46,575) | 115,375 | - | 115,375 |
| P117 | CITY OF CLAY | 47,342 | 0.009576% | 0.009548% | 734,471 | 905,763 | 592,635 | 112,796 | 11,035 | 123,831 | - | 123,831 |
| P120 | WOODFORD CO CONSERV DIST | 8,414 | 0.001702% | 0.001655% | 130,542 | 160,987 | 105,333 | 20,048 | (1,525) | 18,523 | - | 18,523 |
| P959 | CITY OF CRESTVIEW HILLS | 47,455 | 0.009599% | 0.009095% | 736,235 | 907,938 | 594,059 | 113,067 | 20,166 | 133,233 | - | 133,233 |
| R003 | SOUTH ANDERSON WATER DIST | 46,475 | 0.009401% | 0.008261% | 721,049 | 889,210 | 581,805 | 110,735 | 22,903 | 133,638 | - | 133,638 |
| R005 | BARREN CO SOIL CONS DIS | 5,901 | 0.001194% | 0.001181% | 91,579 | 112,937 | 73,894 | 14,064 | 684 | 14,748 | - | 14,748 |
| R008 | BOONE CO LIBRARY DIST | 609,835 | 0.123357% | 0.113509% | 9,461,380 | 11,667,940 | 7,634,264 | 1,453,028 | 222,548 | 1,675,576 | - | 1,675,576 |
| R010 | ASHLAND BD OF ED | 974,512 | 0.197123% | 0.204655% | 15,119,171 | 18,645,228 | 12,199,462 | 2,321,921 | 50,469 | 2,372,390 | - | 2,372,390 |
| R011 | DANVILLE BOYLE PLANNING | 17,098 | 0.003459% | 0.003651% | 265,302 | 327,176 | 214,069 | 40,744 | (22,967) | 17,777 | - | 17,777 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 33,381 | 0.006752% | 0.006635% | 517,873 | 638,650 | 417,865 | 79,532 | 18,656 | 98,188 | - | 98,188 |
| R015 | CITY OF SHEPHERDSVILLE | 239,256 | 0.048396% | 0.048917% | 3,711,933 | 4,577,621 | 2,995,110 | 570,059 | 48,157 | 618,216 | - | 618,216 |
| R017 | CITY OF PRINCETON | 120,848 | 0.024445% | 0.024340% | 1,874,911 | 2,312,174 | 1,512,841 | 287,939 | 7,123 | 295,062 | - | 295,062 |
| R018 | MURRAY ELECTRIC SYSTEM | 527,475 | 0.106697% | 0.107829% | 8,183,572 | 10,092,124 | 6,603,217 | 1,256,789 | 41,796 | 1,298,585 | - | 1,298,585 |
| R019 | FORT THOMAS BOARD OF ED | 650,956 | 0.131674% | 0.136603% | 10,099,287 | 12,454,618 | 8,148,983 | 1,516,994 | 8,310 | 1,559,304 | - | 1,559,304 |
| R021 | CARROLLTON/CARR CO RECTR | 9,380 | 0.001897% | 0.001882% | 145,498 | 179,431 | 117,401 | 22,345 | 1,843 | 24,188 | - | 24,188 |
| R024 | CHRISTIAN CO WATER DIST | 110,598 | 0.022372% | 0.021053% | 1,715,914 | 2,116,095 | 1,384,549 | 263,521 | 23,380 | 286,901 | - | 286,901 |
| R030 | DAVIESS CO AIRPORT BD | 65,577 | 0.013301% | 0.012526% | 1,020,176 | 1,258,099 | 823,166 | 156,673 | 95,126 | 251,799 | - | 251,799 |
| R033 | CITY OF RAVENNA | 12,329 | 0.002494% | 0.002918% | 191,288 | 235,899 | 154,348 | 29,377 | (8,092) | 21,285 | - | 21,285 |
| R034 | LEXINGTON PUBLIC LIBRARY | 1,017,926 | 0.205905% | 0.213113% | 15,792,743 | 19,475,889 | 12,742,958 | 2,425,365 | (314,000) | 2,111,365 | - | 2,111,365 |
| R036 | CITY OF PRESTONSBERG | 506,713 | 0.102497% | 0.094959% | 7,861,435 | 9,694,860 | 6,343,289 | 1,207,317 | 266,690 | 1,473,973 | - | 1,473,973 |
| R037 | PAUL SAWYER LIBRARY | 214,004 | 0.043288% | 0.044883% | 3,320,154 | 4,094,472 | 2,678,989 | 509,851 | (22,507) | 487,384 | - | 487,384 |
| R038 | CITY OF FULTON | 231,098 | 0.046746% | 0.047370% | 3,585,379 | 4,421,553 | 2,892,996 | 550,233 | (53,007) | 497,616 | - | 497,616 |
| R041 | CITY OF CRITTENDEN | 20,309 | 0.004108% | 0.004383% | 315,080 | 388,562 | 254,234 | 48,388 | (2,150) | 46,238 | - | 46,238 |
| R042 | MAYFIELD ELEC & WATER SYS | 659,294 | 0.133611% | 0.127278% | 10,228,678 | 12,614,186 | 8,253,387 | 1,570,866 | 228,651 | 1,799,517 | - | 1,799,517 |
| R045 | CITY OF RUSSELL | 188,619 | 0.038154% | 0.039851% | 2,926,380 | 3,608,864 | 2,361,258 | 449,418 | (18,242) | 431,176 | - | 431,176 |
| R047 | LINCOLN TRAIL AREA DEV DI | 273,698 | 0.055363% | 0.051568% | 4,246,296 | 5,236,607 | 3,426,281 | 652,123 | (146,486) | 505,637 | - | 505,637 |
| R048 | HARLAN CO CONSERV DIST | 7,925 | 0.001603% | 0.001496% | 122,949 | 151,623 | 99,206 | 18,882 | 928 | 19,810 | - | 19,810 |
| R050 | HART CO AMB SERVICE | 192,197 | 0.038877% | 0.044160% | 2,981,834 | 3,677,250 | 2,406,003 | 457,934 | (39,287) | 418,647 | - | 418,647 |
| R051 | HENDERSON MUN W & S DEPT | 773,392 | 0.156441% | 0.154762% | 11,998,895 | 14,797,249 | 9,681,752 | 1,842,726 | (106,840) | 1,735,886 | - | 1,735,886 |
| R052 | CITY OF CAMPBELLSBURG | 10,246 | 0.002072% | 0.001969% | 158,921 | 195,984 | 128,231 | 24,406 | (10,910) | 13,496 | - | 13,496 |
| R054 | SOUTH HOPKINS WATER DIST | 54,909 | 0.011017% | 0.011036% | 851,898 | 1,050,575 | 687,385 | 130,830 | (29,116) | 101,714 | - | 101,714 |
| R057 | CITY OF WILMORE | 192,265 | 0.038891% | 0.038343% | 2,982,908 | 3,678,574 | 2,406,869 | 458,099 | 9,393 | 467,492 | - | 467,492 |
| R058 | HOUSING AUTH OF PAINTSVLE | 95,286 | 0.019724% | 0.019724% | 1,478,300 | 1,823,065 | 1,192,821 | 227,029 | (5,457) | 221,572 | - | 221,572 |
| R061 | KY COMM ECONOMIC OPPORT | 1,285,276 | 0.259984% | 0.228118% | 19,940,558 | 24,591,047 | 16,089,776 | 3,062,364 | 727,816 | 3,790,180 | - | 3,790,180 |
| R063 | WOODCREEK WATER DISTRICT | 413,276 | 0.083597% | 0.079189% | 6,411,821 | 7,907,170 | 5,173,615 | 984,693 | 198,748 | 1,183,441 | - | 1,183,441 |
| R071 | LOGAN CO PUBLIC LIBRARY | 91,948 | 0.018599% | 0.019301% | 1,426,528 | 1,759,219 | 1,151,047 | 219,079 | 23,741 | 242,820 | - | 242,820 |
| R072 | LYON CO HOUSING AUTHORITY | 47,148 | 0.009537% | 0.009767% | 731,480 | 902,074 | 590,222 | 112,337 | (7,352) | 104,985 | - | 104,985 |
| R073 | MCCRACKEN CO BD OF ED | 1,754,920 | 0.354983% | 0.356506% | 27,226,902 | 33,576,695 | 21,969,032 | 4,181,362 | 195,469 | 4,376,831 | - | 4,376,831 |
| R076 | RICHMOND UTILITIES | 619,393 | 0.125290% | 0.128694% | 9,609,639 | 11,850,776 | 7,753,893 | 1,475,797 | 23,455 | 1,499,252 | - | 1,499,252 |
| R078 | CITY OF LORETTO | 4,944 | 0.001000% | 0.000959% | 76,699 | 94,587 | 61,888 | 11,779 | 1,116 | 12,895 | - | 12,895 |
| R079 | MARSHALL CO PUB LIBRARY | 146,039 | 0.029549% | 0.029565% | 2,265,694 | 2,794,093 | 1,828,159 | 347,953 | (115,562) | 232,391 | - | 232,391 |
| R088 | CITY OF WEST LIBERTY | 242,129 | 0.048978% | 0.049135% | 3,756,572 | 4,632,671 | 3,031,129 | 576,914 | 31,121 | 608,035 | - | 608,035 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 182,449 | 0.036906% | 0.035824% | 2,830,660 | 3,490,819 | 2,284,022 | 434,718 | 24,256 | 458,974 | - | 458,974 |
| R090 | NELSON CO PUBLIC LIBRARY | 202,226 | 0.040906% | 0.038086% | 3,137,456 | 3,869,166 | 2,531,573 | 481,834 | 91,990 | 573,824 | - | 573,824 |
| R093 | TRI CO COMM ACTION AGENCY | 52,659 | 0.010652% | 0.009238% | 817,000 | 1,007,538 | 659,226 | 125,470 | (14,920) | 110,550 | - | 110,550 |
| R097 | PERRY COUNTY PUBLIC LIB | 121,261 | 0.024529% | 0.024829% | 1,881,354 | 2,320,119 | 1,518,040 | 288,928 | (9,475) | 279,453 | - | 279,453 |
| R103 | ROWAN CO PUBLIC LIBRARY | 70,498 | 0.014260% | 0.013163% | 1,093,730 | 1,348,807 | 882,517 | 167,969 | 67,072 | 235,041 | - | 235,041 |
| R104 | CITY OF RUSSELL SPRINGS | 164,402 | 0.033255% | 0.032411% | 2,550,631 | 3,145,483 | 2,058,071 | 391,712 | 74,838 | 466,550 | - | 466,550 |
| R105 | CITY OF STAMPING GROUND | 4,148 | 0.000839% | 0.000000% | 64,351 | 79,358 | 51,924 | 9,883 | 10,359 | 20,242 | - | 20,242 |
| R106 | SHELBY CO PARK RECREATION | 84,020 | 0.016995% | 0.016151% | 1,303,502 | 1,607,502 | 1,051,779 | 200,185 | (44,256) | 155,929 | - | 155,929 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 62,801 | 0.012703% | 0.013764% | 974,310 | 1,201,536 | 786,158 | 149,629 | 1,317 | 150,946 | - | 150,946 |
| R114 | BOWLING GREEN PUBLIC SCHO | 1,256,956 | 0.254555% | 0.254176% | 19,501,148 | 24,049,159 | 15,735,222 | 2,994,882 | 21,694 | 3,016,576 | - | 3,016,576 |
| R115 | S W E D A | 11,966 | 0.002420% | 0.002507% | 185,612 | 228,900 | 149,768 | 28,505 | 5,059 | 33,564 | - | 33,564 |
| R116 | WAYNE CO CONSERV DIST | 9,955 | 0.002014% | 0.001534% | 154,472 | 190,498 | 124,642 | 23,723 | 10,755 | 34,478 | - | 34,478 |
| R117 | WEBSTER COUNTY WATER DIST | 78,787 | 0.015955% | 0.016319% | 1,223,735 | 1,509,132 | 987,416 | 187,935 | (51,679) | 136,256 | - | 136,256 |
| R118 | WILLIAMSBURG IND BD OF ED | 201,771 | 0.040814% | 0.040553% | 3,130,400 | 3,860,464 | 2,525,879 | 480,750 | 21,132 | 501,882 | - | 501,882 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 | | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|---------------------|---------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | Proportionate Share | Proportionate Share | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| R120 | CITY OF MIDWAY | 51,926 | 0.010503% | 0.010247% | 805,571 | 993,445 | 650,005 | 123,715 | 37,283 | 160,998 | - | 160,998 |
| R959 | N KY LEGAL AID SOCIETY | 448,717 | 0.090766% | 0.084079% | 6,961,677 | 8,585,263 | 5,617,286 | 1,069,137 | 246,312 | 1,315,449 | - | 1,315,449 |
| T036 | FLOYD COUNTY CONSV DIST | 18,743 | 0.003791% | 0.003739% | 290,767 | 358,578 | 234,616 | 44,654 | 3,953 | 48,607 | - | 48,607 |
| V001 | ADAIR COUNTY FISCAL COURT | 338,968 | 0.068566% | 0.070211% | 5,258,955 | 6,485,436 | 4,243,383 | 807,642 | 67,819 | 875,461 | - | 875,461 |
| V002 | ALLEN COUNTY FISCAL COURT | 424,206 | 0.085008% | 0.096291% | 6,581,403 | 8,116,301 | 5,310,448 | 1,010,737 | (215,694) | 795,043 | - | 795,043 |
| V003 | ANDERSON CO FISCAL COURT | 481,245 | 0.097346% | 0.094939% | 7,466,358 | 9,207,644 | 6,024,507 | 1,146,643 | 121,761 | 1,268,404 | - | 1,268,404 |
| V004 | BALLARD COUNTY FISCAL CT | 460,409 | 0.093131% | 0.082998% | 7,143,071 | 8,808,960 | 5,763,651 | 1,096,995 | 148,858 | 1,245,853 | - | 1,245,853 |
| V005 | BARREN CO FISCAL CT | 308,022 | 0.062306% | 0.067025% | 4,778,819 | 5,893,323 | 3,855,966 | 733,905 | (25,862) | 708,043 | - | 708,043 |
| V006 | BATH CO FISCAL COURT | 238,700 | 0.048284% | 0.050871% | 3,703,343 | 4,567,028 | 2,988,179 | 568,740 | (72,307) | 496,433 | - | 496,433 |
| V007 | BELL CO FISCAL CT | 432,351 | 0.087455% | 0.089067% | 6,707,726 | 8,272,086 | 5,412,377 | 1,030,137 | (292,309) | 737,828 | - | 737,828 |
| V008 | BOONE CO FISCAL CT | 1,972,571 | 0.399009% | 0.382318% | 30,603,660 | 37,740,972 | 24,693,694 | 4,699,946 | 456,185 | 5,156,131 | - | 5,156,131 |
| V009 | BOURBON CO FISCAL COURT | 454,764 | 0.091899% | 0.086318% | 7,055,480 | 8,700,942 | 5,692,975 | 1,083,543 | 110,663 | 1,194,206 | - | 1,194,206 |
| V010 | BOYD COUNTY FISCAL COURT | 1,335,343 | 0.270111% | 0.263196% | 20,717,290 | 25,548,927 | 16,716,511 | 3,181,650 | 167,702 | 3,349,352 | - | 3,349,352 |
| V011 | BOYLE COUNTY FISCAL COURT | 625,716 | 0.126569% | 0.122822% | 9,707,738 | 11,971,753 | 7,833,047 | 1,490,862 | 70,364 | 1,561,226 | - | 1,561,226 |
| V012 | BRACKEN CO FISCAL COURT | 238,759 | 0.048296% | 0.048592% | 3,704,263 | 4,568,163 | 2,988,922 | 568,881 | 20,282 | 589,163 | - | 589,163 |
| V013 | BREATHITT CO FISCAL COURT | 253,375 | 0.051252% | 0.050772% | 3,930,986 | 4,847,761 | 3,171,861 | 603,700 | (196,972) | 406,728 | - | 406,728 |
| V014 | BRECKINRIDGE CO FISCAL CT | 485,458 | 0.098198% | 0.091503% | 7,531,705 | 9,288,232 | 6,077,235 | 1,156,679 | (66,553) | 1,090,126 | - | 1,090,126 |
| V016 | BUTLER COUNTY FISCAL CT | 400,892 | 0.081092% | 0.082820% | 6,219,689 | 7,670,230 | 5,018,586 | 955,187 | 135,558 | 1,090,745 | - | 1,090,745 |
| V017 | CALDWELL CO FISCAL CT | 277,665 | 0.056166% | 0.055609% | 4,307,886 | 5,312,560 | 3,475,977 | 661,582 | (95,533) | 566,049 | - | 566,049 |
| V018 | CALLOWAY CO FISCAL COURT | 777,945 | 0.157362% | 0.155080% | 12,069,535 | 14,884,363 | 9,738,751 | 1,853,575 | 50,671 | 1,904,246 | - | 1,904,246 |
| V019 | CAMPBELL CO FISCAL CT | 1,849,916 | 0.371999% | 0.355061% | 28,700,914 | 35,394,274 | 23,158,264 | 4,741,998 | 936,139 | 5,343,847 | - | 5,343,847 |
| V020 | CARRISLE CO FISCAL COURT | 174,598 | 0.035317% | 0.039057% | 2,708,785 | 3,340,521 | 2,185,683 | 416,001 | (149,269) | 266,732 | - | 266,732 |
| V021 | CARRROLL CO FISCAL CT | 509,008 | 0.102961% | 0.101332% | 7,897,023 | 9,738,748 | 6,372,005 | 1,212,783 | 86,564 | 1,299,347 | - | 1,299,347 |
| V022 | CARTER CO FISCAL CT | 653,580 | 0.132205% | 0.127576% | 10,140,014 | 12,504,844 | 8,181,845 | 1,557,249 | 180,372 | 1,737,621 | - | 1,737,621 |
| V023 | CASEY CO FISCAL COURT | 454,883 | 0.092013% | 0.091156% | 7,057,321 | 8,703,212 | 5,694,460 | 1,083,826 | 30,053 | 1,113,879 | - | 1,113,879 |
| V024 | CHRISTIAN CO FISCAL COURT | 685,973 | 0.138758% | 0.137087% | 10,642,624 | 13,124,671 | 8,587,394 | 1,634,437 | 72,636 | 1,707,073 | - | 1,707,073 |
| V025 | CLARK COUNTY FISCAL COURT | 610,828 | 0.123558% | 0.130685% | 9,476,796 | 11,686,952 | 7,646,703 | 1,455,396 | 181,114 | 1,636,510 | - | 1,636,510 |
| V026 | CLAY COUNTY FISCAL CT | 781,567 | 0.158094% | 0.150152% | 12,125,679 | 14,953,601 | 9,784,052 | 1,862,197 | 156,996 | 2,019,193 | - | 2,019,193 |
| V027 | CLINTON CO FISCAL COURT | 391,636 | 0.079220% | 0.084493% | 6,076,108 | 7,493,164 | 4,902,733 | 933,136 | (9,512) | 923,624 | - | 923,624 |
| V028 | CRITTENDEN CO FIS CT | 418,983 | 0.084751% | 0.079299% | 6,500,332 | 8,016,323 | 5,245,033 | 998,286 | 240,849 | 1,239,135 | - | 1,239,135 |
| V030 | DAVIESS CO FISCAL COURT | 1,176,863 | 0.238054% | 0.241469% | 18,258,545 | 22,516,759 | 14,732,582 | 2,804,049 | (28,030) | 2,776,019 | - | 2,776,019 |
| V031 | EDMONSON CO FISCAL CRT | 281,273 | 0.056096% | 0.05662% | 4,363,876 | 5,381,609 | 3,521,155 | 670,181 | 37,443 | 707,624 | - | 707,624 |
| V032 | ELLIOTT CO FISCAL CT | 145,780 | 0.029488% | 0.030043% | 2,261,705 | 2,789,175 | 1,824,940 | 347,341 | (45,537) | 301,804 | - | 301,804 |
| V033 | ESTILL CO FISCAL COURT | 374,884 | 0.075831% | 0.066741% | 5,816,175 | 7,172,609 | 4,692,996 | 893,217 | (6,488) | 886,729 | - | 886,729 |
| V035 | FLEMING CO FISCAL COURT | 218,006 | 0.044098% | 0.044550% | 3,382,280 | 4,171,087 | 2,729,118 | 519,432 | (12,362) | 507,070 | - | 507,070 |
| V036 | FLOYD CO FISCAL COURT | 716,884 | 0.145010% | 0.141144% | 11,122,147 | 13,716,027 | 8,974,315 | 1,708,080 | (64,684) | 1,643,396 | - | 1,643,396 |
| V037 | FRANKLIN CO FISCAL COURT | 1,008,928 | 0.204085% | 0.192062% | 15,653,151 | 19,303,741 | 12,630,323 | 2,403,927 | 522,071 | 2,925,998 | - | 2,925,998 |
| V038 | FULTON COUNTY FIS CT | 567,986 | 0.114891% | 0.121138% | 8,812,045 | 10,867,168 | 7,110,324 | 1,353,307 | 19,811 | 1,373,118 | - | 1,373,118 |
| V039 | GALLATIN CO FISCAL COURT | 390,887 | 0.079068% | 0.076295% | 6,064,450 | 7,478,787 | 4,893,326 | 931,346 | 5,292 | 936,638 | - | 936,638 |
| V040 | GARRARD CO FISCAL COURT | 410,838 | 0.083104% | 0.083808% | 6,374,008 | 7,860,539 | 5,143,104 | 1,174,960 | 133,126 | 1,112,012 | - | 1,112,012 |
| V041 | GRANT COUNTY FISCAL COURT | 577,033 | 0.116722% | 0.103660% | 8,952,481 | 11,040,357 | 7,223,640 | 1,374,874 | 357,821 | 1,732,695 | - | 1,732,695 |
| V042 | GRAVES COUNTY FISCAL CT | 787,373 | 0.159269% | 0.159937% | 12,215,800 | 15,064,740 | 9,856,770 | 1,876,037 | 73,444 | 1,949,481 | - | 1,949,481 |
| V043 | GRAYSON CO FISCAL COURT | 783,088 | 0.158402% | 0.151016% | 12,149,302 | 14,982,733 | 9,803,114 | 1,865,825 | 165,003 | 2,030,828 | - | 2,030,828 |
| V044 | GREEN COUNTY FISCAL COURT | 165,943 | 0.033567% | 0.030641% | 2,574,561 | 3,174,994 | 2,077,380 | 395,387 | 73,404 | 468,791 | - | 468,791 |
| V045 | GREENUP CO FISCAL CT | 823,208 | 0.166518% | 0.171478% | 12,771,793 | 15,750,400 | 10,305,393 | 1,961,423 | 24,368 | 1,985,791 | - | 1,985,791 |
| V046 | HANCOCK CO FISCAL COURT | 448,129 | 0.090647% | 0.087327% | 6,952,550 | 8,574,007 | 5,609,922 | 1,067,735 | (33,345) | 1,034,390 | - | 1,034,390 |
| V047 | HARDIN CO FISCAL COURT | 652,314 | 0.131949% | 0.125003% | 10,120,379 | 12,480,630 | 8,166,002 | 1,558,234 | (6,464) | 1,547,770 | - | 1,547,770 |
| V048 | HARLAN CO FIS CT | 671,046 | 0.135738% | 0.144920% | 10,410,992 | 12,839,019 | 8,400,494 | 1,594,864 | (332,180) | 1,266,684 | - | 1,266,684 |
| V049 | HARRISON CO FISCAL COURT | 257,454 | 0.052078% | 0.052894% | 3,994,339 | 4,925,890 | 3,222,980 | 613,429 | (65,288) | 548,141 | - | 548,141 |
| V050 | HART COUNTY FISCAL COURT | 493,130 | 0.099750% | 0.099041% | 7,650,742 | 9,435,030 | 6,173,284 | 1,174,960 | 132,313 | 1,307,273 | - | 1,307,273 |
| V051 | HENDERSON CO FISCAL COURT | 1,254,008 | 0.253659% | 0.265410% | 19,455,435 | 23,992,785 | 15,698,337 | 2,987,861 | (554,577) | 2,433,284 | - | 2,433,284 |
| V052 | HENRY CO FISCAL COURT | 276,404 | 0.055911% | 0.059323% | 4,288,327 | 5,288,441 | 3,460,195 | 658,578 | (107,671) | 550,907 | - | 550,907 |
| V053 | HICKMAN CO FISCAL COURT | 208,472 | 0.042169% | 0.042740% | 3,234,327 | 3,988,629 | 2,609,737 | 496,711 | (61,300) | 435,411 | - | 435,411 |
| V054 | HOPKINS CO FISCAL COURT | 880,027 | 0.178011% | 0.179152% | 13,653,296 | 16,837,485 | 11,016,667 | 2,096,800 | (180,325) | 1,916,475 | - | 1,916,475 |
| V055 | JACKSON CO FISCAL COURT | 458,835 | 0.092812% | 0.095385% | 7,118,604 | 8,778,787 | 5,743,908 | 1,093,237 | 325,758 | 1,418,995 | - | 1,418,995 |
| V057 | JESSAMINE CO FISCAL COURT | 1,102,722 | 0.223057% | 0.220150% | 17,108,287 | 21,098,241 | 13,804,454 | 2,627,399 | 96,622 | 2,724,021 | - | 2,724,021 |
| V060 | KNOTT CO FISCAL CT | 285,775 | 0.057806% | 0.062123% | 4,433,672 | 5,467,683 | 3,577,472 | 680,900 | (253,433) | 427,467 | - | 427,467 |
| V061 | KNOX CO FISCAL CT | 630,169 | 0.127470% | 0.113866% | 9,776,843 | 12,056,975 | 7,888,808 | 1,501,475 | 315,898 | 1,817,373 | - | 1,817,373 |
| V062 | LARUE CO FISCAL CT | 418,459 | 0.084645% | 0.081841% | 6,492,201 | 8,006,297 | 5,238,473 | 997,038 | 118,226 | 1,115,264 | - | 1,115,264 |
| V063 | LAUREL COUNTY FISCAL COURT | 1,179,791 | 0.238647% | 0.23873% | 18,304,027 | 22,572,849 | 14,769,281 | 2,811,034 | 290,846 | 3,101,880 | - | 3,101,880 |
| V064 | LAWRENCE CO FISCAL CT | 393,741 | 0.079645% | 0.081058% | 6,108,706 | 7,533,363 | 4,929,035 | 938,142 | (186,078) | 752,064 | - | 752,064 |
| V065 | LEE COUNTY FISCAL COURT | 251,890 | 0.050529% | 0.043402% | 3,907,976 | 4,819,385 | 3,153,295 | 600,166 | (34,686) | 565,480 | - | 565,480 |
| V066 | LESUE CO FISCAL COURT | 516,360 | 0.104449% | 0.112130% | 8,011,152 | 9,879,493 | 6,464,094 | 1,230,310 | (261,384) | 968,926 | - | 968,926 |
| V067 | LETCHER CO FISCAL COURT | 423,747 | 0.085715% | 0.085735% | 6,574,270 | 8,107,505 | 5,304,692 | 1,009,641 | (318,025) | 691,616 | - | 691,616 |
| V068 | LEWIS COUNTY FISCAL COURT | 380,502 | 0.076967% | 0.078051% | 5,903,305 | 7,280,060 | 4,763,300 | 906,598 | 57,126 | 963,724 | - | 963,724 |
| V069 | LINCOLN CO FISCAL COURT | 390,947 | 0.079080% | 0.077278% | 6,065,371 | 7,479,922 | 4,894,068 | 931,487 | (5,388) | 926,099 | - | 926,099 |
| V070 | LIVINGSTON CO FISCAL CT | 401,815 | 0.081779% | 0.083996% | 6,234,032 | 7,687,918 | 5,030,159 | 957,389 | (47,111) | 910,278 | - | 910,278 |
| V071 | LOGAN COUNTY FISCAL COURT | 736,436 | 0.148965% | 0.140006% | 11,425,492 | 14,090,118 | 9,219,081 | 1,754,666 | 354,742 | 2,109,408 | - | 2,109,408 |
| V072 | LYON COUNTY FISCAL COURT | 190,391 | 0.038512% | 0.038630% | 2,953,839 | 3,642,726 | 2,383,414 | 453,635 | 8,112 | 461,747 | - | 461,747 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| V073 | MCCRACKEN CO FISCAL COURT | 730,911 | 0.147848% | 0.143690% | 11,339,819 | 13,984,465 | 9,149,952 | 1,741,509 | 18,502 | 1,760,011 | - | 1,760,011 |
| V074 | MCCRACKEN CO FISCAL CT | 502,403 | 0.101625% | 0.091903% | 7,794,553 | 9,612,380 | 6,289,323 | 1,197,046 | 374,767 | 1,571,813 | - | 1,571,813 |
| V075 | MCLAN COUNTY FISCAL CT | 390,017 | 0.078892% | 0.081295% | 6,050,951 | 7,462,139 | 4,882,434 | 929,273 | (56,736) | 872,537 | - | 872,537 |
| V076 | MADISON CO FISCAL COURT | 1,136,484 | 0.230291% | 0.206764% | 17,663,129 | 21,782,482 | 14,252,149 | 2,712,609 | 418,525 | 3,131,134 | - | 3,131,134 |
| V077 | MAGOFFIN CO FISCAL COURT | 240,702 | 0.048689% | 0.058365% | 3,734,406 | 4,605,335 | 3,013,244 | 573,510 | (238,602) | 334,908 | - | 334,908 |
| V078 | MARION CO FISCAL COURT | 870,681 | 0.176120% | 0.173551% | 13,508,258 | 16,658,622 | 10,899,637 | 2,074,526 | 245,393 | 2,319,919 | - | 2,319,919 |
| V079 | MARSHALL CO FISCAL COURT | 842,237 | 0.170367% | 0.169386% | 13,067,008 | 16,114,464 | 10,543,598 | 2,006,761 | (188,551) | 1,818,210 | - | 1,818,210 |
| V080 | MARTIN CO FISCAL COURT | 279,685 | 0.056574% | 0.055911% | 4,339,179 | 5,351,152 | 3,501,227 | 666,388 | (138,440) | 527,948 | - | 527,948 |
| V081 | MASON CO FIS CT | 592,546 | 0.119859% | 0.119110% | 9,193,086 | 11,337,076 | 7,417,781 | 1,411,825 | (25,670) | 1,386,155 | - | 1,386,155 |
| V082 | MEADE COUNTY FISCAL COURT | 983,392 | 0.198919% | 0.192193% | 15,256,923 | 18,815,106 | 12,310,612 | 2,343,076 | 116,064 | 2,459,140 | - | 2,459,140 |
| V083 | MENIFEES CO FISCAL COURT | 168,584 | 0.034101% | 0.031844% | 2,615,518 | 3,225,503 | 2,110,428 | 401,677 | 42,188 | 443,865 | - | 443,865 |
| V084 | MERCER COUNTY FISCAL COURT | 333,920 | 0.067545% | 0.070989% | 5,180,646 | 6,388,863 | 4,180,195 | 795,616 | (82,522) | 713,094 | - | 713,094 |
| V085 | METCALFE CO FISCAL COURT | 207,725 | 0.042018% | 0.043341% | 3,222,746 | 3,974,347 | 2,600,392 | 494,932 | (89,794) | 405,138 | - | 405,138 |
| V086 | MONROE CO FISCAL COURT | 195,412 | 0.039528% | 0.036485% | 3,031,765 | 3,738,826 | 2,446,292 | 465,602 | 34,374 | 499,976 | - | 499,976 |
| V087 | MONTGOMERY CO FISCAL CT | 621,358 | 0.125687% | 0.125904% | 9,640,089 | 11,888,327 | 7,778,462 | 1,480,473 | (102,257) | 1,378,216 | - | 1,378,216 |
| V088 | MORGAN CO FISCAL CT | 230,971 | 0.046721% | 0.043321% | 3,583,462 | 4,419,188 | 2,891,449 | 550,329 | 77,923 | 628,252 | - | 628,252 |
| V089 | MUHLBERG CO FISCAL CT | 883,472 | 0.178708% | 0.184794% | 13,706,756 | 16,903,412 | 11,059,802 | 2,105,010 | (296,209) | 1,808,801 | - | 1,808,801 |
| V090 | NELSON CO FISCAL CT | 1,186,235 | 0.239950% | 0.231260% | 18,403,966 | 22,696,095 | 14,849,921 | 2,826,383 | 355,495 | 3,181,878 | - | 3,181,878 |
| V091 | NICHOLAS CO FISCAL COURT | 221,584 | 0.044822% | 0.043490% | 3,437,810 | 4,239,568 | 2,773,924 | 527,960 | (7,220) | 520,740 | - | 520,740 |
| V092 | OHIO COUNTY FISCAL CRT | 531,662 | 0.107544% | 0.108505% | 8,248,536 | 10,172,239 | 6,655,636 | 1,266,766 | 16,621 | 1,283,387 | - | 1,283,387 |
| V093 | OLDHAM CO FISCAL COURT | 800,261 | 0.161876% | 0.159438% | 12,415,755 | 15,311,328 | 10,018,111 | 1,906,745 | 121,272 | 2,028,017 | - | 2,028,017 |
| V094 | OWEN COUNTY FISCAL COURT | 313,416 | 0.063397% | 0.065200% | 4,862,497 | 5,996,517 | 3,923,486 | 746,756 | 22,074 | 768,830 | - | 768,830 |
| V095 | OWSLEY CO FISCAL COURT | 148,375 | 0.030013% | 0.031612% | 2,301,972 | 2,838,833 | 1,857,431 | 353,525 | (40,090) | 313,435 | - | 313,435 |
| V096 | PENDLETON CO FISCAL COURT | 273,058 | 0.055234% | 0.058494% | 4,236,402 | 5,224,406 | 3,418,298 | 650,604 | (108,625) | 541,979 | - | 541,979 |
| V097 | PERRY COUNTY FISCAL COURT | 722,618 | 0.146170% | 0.162278% | 11,211,118 | 13,825,748 | 9,046,105 | 1,717,743 | 36,940 | 1,758,683 | - | 1,758,683 |
| V098 | PIKE COUNTY FISCAL COURT | 1,488,628 | 0.30118% | 0.302136% | 23,095,501 | 28,481,779 | 18,635,459 | 3,546,883 | (24,877) | 3,522,006 | - | 3,522,006 |
| V099 | POWELL CO FISCAL CT | 625,782 | 0.126582% | 0.121847% | 9,708,735 | 11,972,982 | 7,833,851 | 1,491,015 | 234,106 | 1,725,121 | - | 1,725,121 |
| V100 | PULASKI CO FISCAL CT | 1,139,909 | 0.230579% | 0.240727% | 17,685,218 | 21,809,723 | 14,269,972 | 2,716,001 | 39,720 | 2,755,721 | - | 2,755,721 |
| V101 | ROBERTSON CO FISCAL CT | 97,380 | 0.019698% | 0.020818% | 1,510,820 | 1,863,170 | 1,219,061 | 232,024 | 14,280 | 246,304 | - | 246,304 |
| V102 | ROCKCASTLE CO FISCAL CT | 503,304 | 0.101808% | 0.100628% | 7,808,589 | 9,629,690 | 6,300,649 | 1,199,201 | 99,941 | 1,299,142 | - | 1,299,142 |
| V103 | ROWAN CO FISCAL COURT | 742,161 | 0.150123% | 0.143719% | 11,514,310 | 14,199,650 | 9,290,746 | 1,768,306 | 755,888 | 2,524,194 | - | 2,524,194 |
| V104 | RUSSELL CO FISCAL COURT | 451,315 | 0.091291% | 0.092929% | 7,001,944 | 8,634,921 | 5,649,777 | 1,075,321 | (2,874) | 1,072,447 | - | 1,072,447 |
| V105 | SCOTT CO FISCAL CT | 698,902 | 0.141373% | 0.135385% | 10,843,192 | 13,372,015 | 8,749,230 | 1,665,239 | 326,502 | 1,991,741 | - | 1,991,741 |
| V106 | SHELBY CO FISCAL COURT | 633,944 | 0.128233% | 0.124708% | 9,835,365 | 12,129,145 | 7,936,028 | 1,510,463 | 202,248 | 1,712,711 | - | 1,712,711 |
| V107 | SIMPSON CO FISCAL COURT | 566,907 | 0.114673% | 0.113387% | 8,795,324 | 10,846,549 | 7,096,832 | 1,350,739 | 131,431 | 1,482,170 | - | 1,482,170 |
| V108 | SPENCER CO TREASURER | 263,455 | 0.053291% | 0.051042% | 4,087,376 | 5,040,624 | 3,298,050 | 627,717 | 62,642 | 690,359 | - | 690,359 |
| V109 | TAYLOR COUNTY FISCAL COURT | 544,952 | 0.110232% | 0.110097% | 8,454,703 | 10,426,489 | 6,821,990 | 1,298,428 | 207,598 | 1,506,026 | - | 1,506,026 |
| V110 | TODD COUNTY FISCAL COURT | 376,827 | 0.076224% | 0.073594% | 5,846,318 | 7,209,782 | 4,717,318 | 897,846 | 154,328 | 1,052,174 | - | 1,052,174 |
| V111 | TRIGG COUNTY FISCAL COURT | 444,412 | 0.089895% | 0.083078% | 6,894,872 | 8,502,878 | 5,563,382 | 1,058,878 | 209,689 | 1,268,567 | - | 1,268,567 |
| V112 | TRIMBLE CO FISCAL COURT | 299,033 | 0.060488% | 0.037715% | 4,639,380 | 5,721,364 | 3,743,455 | 712,491 | 331,208 | 1,043,699 | - | 1,043,699 |
| V113 | UNION COUNTY FISCAL COURT | 496,924 | 0.100517% | 0.102826% | 7,709,571 | 9,507,758 | 6,220,752 | 1,183,995 | 92,838 | 1,276,833 | - | 1,276,833 |
| V114 | WARREN COUNTY FISCAL COURT | 1,583,911 | 0.320391% | 0.334677% | 24,573,724 | 30,304,750 | 19,828,218 | 3,773,901 | 271,580 | 4,045,481 | - | 4,045,481 |
| V115 | WASHINGTON CO FIS COURT | 312,956 | 0.063304% | 0.060976% | 4,855,364 | 5,987,721 | 3,917,730 | 745,661 | 42,871 | 788,532 | - | 788,532 |
| V116 | WAYNE COUNTY FISCAL COURT | 729,317 | 0.147525% | 0.146355% | 11,315,045 | 13,953,913 | 9,129,963 | 1,737,704 | 149,175 | 1,886,879 | - | 1,886,879 |
| V117 | WEBSTER CO FISCAL COURT | 550,382 | 0.111330% | 0.112433% | 8,538,919 | 10,530,345 | 6,889,942 | 1,311,361 | (330,475) | 980,886 | - | 980,886 |
| V119 | CITY OF HIGHLAND HEIGHTS | 63,640 | 0.012873% | 0.011164% | 987,348 | 1,217,615 | 796,679 | 151,632 | 50,424 | 202,056 | - | 202,056 |
| V120 | WOODFORD CO FISCAL COURT | 592,509 | 0.119852% | 0.120736% | 9,192,549 | 11,336,413 | 7,417,348 | 1,411,742 | (109,008) | 1,302,734 | - | 1,302,734 |
| V122 | FAMILY HEALTH CENTER | 3,303,059 | 0.668138% | 0.666695% | 51,245,631 | 63,197,015 | 41,349,432 | 7,870,029 | 278,154 | 8,148,183 | - | 8,148,183 |
| V125 | LOUISVILLE MEM COMM | 28,348 | 0.005734% | 0.005823% | 439,793 | 542,361 | 354,863 | 67,541 | (4,943) | 62,598 | - | 62,598 |
| V126 | LOU & JEFF CO RIVERPORT | 28,202 | 0.005705% | 0.005550% | 437,569 | 539,618 | 353,069 | 67,199 | (114,652) | (47,453) | - | (47,453) |
| V127 | LOU LABOR MANAGER COM | 12,661 | 0.002561% | 0.002552% | 196,427 | 242,237 | 158,494 | 30,166 | 2,200 | 32,366 | - | 32,366 |
| V129 | T A R C | 6,184,262 | 1.250944% | 1.320493% | 95,946,369 | 118,322,751 | 77,417,874 | 14,734,929 | (1,062,221) | 13,672,708 | - | 13,672,708 |
| V130 | ANCHORAGE BD OF EDUCATION | 154,265 | 0.031204% | 0.033750% | 2,393,321 | 2,951,486 | 1,931,139 | 367,553 | (34,586) | 332,967 | - | 332,967 |
| V136 | MOUNTAIN ARTS CENTER | - | 0.000000% | 0.002856% | - | - | - | - | (113,804) | (113,804) | - | (113,804) |
| V137 | FRANKLIN CO CONS DIST | 11,900 | 0.002407% | 0.003289% | 184,615 | 227,670 | 148,963 | 28,352 | (5,985) | 22,367 | - | 22,367 |
| V145 | CITY OF WURLTAND | 14,145 | 0.002861% | 0.002932% | 219,436 | 270,613 | 177,060 | 33,700 | (1,588) | 32,112 | - | 32,112 |
| V147 | HARDIN CO WATER DIST #2 | 745,559 | 0.150811% | 0.144962% | 11,567,079 | 14,264,725 | 9,333,325 | 1,776,410 | 433,838 | 2,210,248 | - | 2,210,248 |
| V151 | HOUSING AUTH OF HENDERSON | 212,897 | 0.043065% | 0.042423% | 3,303,050 | 4,073,379 | 2,665,188 | 507,265 | (24,934) | 482,331 | - | 482,331 |
| V156 | JEFF CO BD OF ED | 36,127,684 | 7.307871% | 7.597689% | 560,507,655 | 691,227,902 | 452,266,322 | 86,079,756 | (7,841,627) | 78,238,129 | - | 78,238,129 |
| V158 | BIG SANDY AREA COMM PRO | 369,763 | 0.074795% | 0.078796% | 5,736,715 | 7,074,617 | 4,628,880 | 881,014 | (150,947) | 730,067 | - | 730,067 |
| V159 | CITY OF ERLANGER | 350,776 | 0.070544% | 0.073669% | 5,442,113 | 6,711,310 | 4,391,170 | 835,771 | (306,230) | 529,541 | - | 529,541 |
| V163 | EAST BERNSTADT BD OF ED | 77,219 | 0.015620% | 0.013808% | 1,198,041 | 1,477,445 | 966,684 | 183,989 | 41,829 | 225,818 | - | 225,818 |
| V171 | CITY OF ADAIRVILLE | 33,722 | 0.006821% | 0.006047% | 523,165 | 645,176 | 422,135 | 80,345 | 10,633 | 90,978 | - | 90,978 |
| V176 | MADISON CO CONSERVAT DIST | 7,459 | 0.001509% | 0.001488% | 115,739 | 142,731 | 93,388 | 17,775 | 1,389 | 19,164 | - | 19,164 |
| V179 | MARSHALL CO SEN CITIZENS | - | 0.000000% | 0.002470% | - | - | - | - | (57,083) | (57,083) | - | (57,083) |
| V189 | CITY OF CENTRAL CITY | 260,793 | 0.052753% | 0.053648% | 4,046,111 | 4,989,736 | 3,264,755 | 621,380 | (25,377) | 596,003 | - | 596,003 |
| V196 | CITY OF BUTLER | 7,463 | 0.001510% | 0.001517% | 115,816 | 142,826 | 93,450 | 17,786 | 1,633 | 19,419 | - | 19,419 |
| V197 | CITY OF HAZARD | 726,406 | 0.146936% | 0.137590% | 11,269,870 | 13,898,201 | 9,093,511 | 1,730,766 | (252,950) | 1,477,816 | - | 1,477,816 |
| V198 | MOUNTAIN WATER DISTRICT | 420,346 | 0.085027% | 0.084437% | 6,521,501 | 8,042,429 | 5,262,114 | 1,001,537 | 613,708 | 1,615,245 | - | 1,615,245 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| V200 | PULASKI COUNTY LIBRARY | 110,398 | 0.022331% | 0.021959% | 1,712,769 | 2,112,217 | 1,382,011 | 263,038 | 12,731 | 275,769 | - | 275,769 |
| V205 | BARREN/METCALFE CO AMB SR | 18,578 | 0.003758% | 0.003232% | 288,235 | 355,457 | 232,573 | 44,266 | (41,218) | 3,048 | - | 3,048 |
| V206 | SHELBYVILLE MUN WATER&SEWER | 271,777 | 0.054975% | 0.050330% | 4,216,537 | 5,499,908 | 3,402,269 | 647,553 | 156,765 | 804,318 | - | 804,318 |
| V207 | BELL CO PUBLIC LIBRARY | 51,705 | 0.010459% | 0.010311% | 802,197 | 989,283 | 647,282 | 123,197 | 11,605 | 134,802 | - | 134,802 |
| V208 | CITY OF WALTON | 85,076 | 0.017209% | 0.014730% | 1,319,916 | 1,627,744 | 1,065,023 | 202,706 | 97,747 | 300,453 | - | 300,453 |
| V218 | MURRAY TOURISM COMMISSION | 16,984 | 0.003436% | 0.003440% | 263,538 | 325,000 | 212,646 | 40,473 | 7,135 | 47,608 | - | 47,608 |
| V219 | BELLEVEUE BD OF EDUCATION | 191,263 | 0.038688% | 0.032225% | 2,967,338 | 3,659,373 | 2,394,306 | 455,708 | 30,175 | 485,883 | - | 485,883 |
| V224 | PENNYROYAL AREA MUSEUM | 22,790 | 0.004610% | 0.004761% | 353,583 | 436,045 | 285,302 | 54,301 | 3,555 | 57,856 | - | 57,856 |
| V230 | OWENSBORO RIVERPORT AUTH | 474,408 | 0.095963% | 0.094898% | 7,360,283 | 9,076,830 | 5,938,916 | 1,130,353 | 80,645 | 1,210,998 | - | 1,210,998 |
| V236 | BIG SANDY AREA DEV DIST | 468,410 | 0.094749% | 0.093596% | 7,267,170 | 8,962,002 | 5,863,785 | 1,116,035 | (90,059) | 1,025,994 | - | 1,025,994 |
| V237 | BLUE GRASS COMM ACTION | 914,998 | 0.180585% | 0.179078% | 14,195,866 | 17,506,592 | 11,454,459 | 2,180,125 | (128,193) | 2,051,932 | - | 2,051,932 |
| V247 | HARDIN CO WATER DIST #1 | 752,097 | 0.152133% | 0.154218% | 11,668,475 | 14,389,769 | 9,415,140 | 1,791,982 | 576,183 | 2,368,165 | - | 2,368,165 |
| V251 | HENDERSON CO RIVER AUTH | 154,574 | 0.031267% | 0.028664% | 2,398,153 | 2,957,445 | 1,935,038 | 368,295 | 48,637 | 416,932 | - | 416,932 |
| V259 | KENTON CO PUBLIC LIBRARY | 963,711 | 0.194938% | 0.198511% | 14,951,583 | 18,438,556 | 12,064,238 | 2,296,184 | 17,632 | 2,313,816 | - | 2,313,816 |
| V263 | LAUREL CO BD OF EDUCATION | 1,866,187 | 0.370592% | 0.390388% | 28,953,170 | 35,705,559 | 23,361,936 | 4,446,473 | (640,523) | 3,805,950 | - | 3,805,950 |
| V271 | RUSSELLVILLE ELEC PL BD | 235,417 | 0.047620% | 0.045859% | 3,652,415 | 4,504,222 | 2,947,086 | 560,918 | 126,215 | 687,133 | - | 687,133 |
| V281 | HOUSING AUTH OF MAYSVILLE | 75,720 | 0.015317% | 0.014126% | 1,174,801 | 1,448,786 | 947,932 | 180,420 | 17,902 | 198,322 | - | 198,322 |
| V298 | CITY OF PIKEVILLE | 567,002 | 0.114692% | 0.107591% | 8,796,781 | 10,848,346 | 7,098,008 | 1,350,963 | 497,094 | 1,848,057 | - | 1,848,057 |
| V300 | HOUSING AUTH OF SOMERSET | 94,383 | 0.019029% | 0.020677% | 1,464,341 | 1,805,851 | 1,181,557 | 224,886 | (28,662) | 196,224 | - | 196,224 |
| V305 | CITY OF CAVE CITY | 113,604 | 0.022980% | 0.024631% | 1,762,547 | 2,173,604 | 1,422,176 | 270,683 | 58,578 | 329,261 | - | 329,261 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 19,446 | 0.003933% | 0.003695% | 301,658 | 372,010 | 243,404 | 46,327 | (18,579) | 27,748 | - | 27,748 |
| V308 | NORTHERN KY AREA DEV DIST | 585,562 | 0.118447% | 0.123778% | 9,084,787 | 11,203,519 | 7,330,396 | 1,395,193 | (174,164) | 1,221,029 | - | 1,221,029 |
| V319 | CAMPBELL CO BD OF ED | 1,513,038 | 0.306555% | 0.295147% | 23,474,165 | 28,948,754 | 18,940,998 | 3,605,036 | 89,404 | 3,694,440 | - | 3,694,440 |
| V324 | CHRISTIAN CO CONS DIST | 6,624 | 0.001340% | 0.001319% | 102,777 | 126,746 | 82,929 | 15,784 | (32,206) | (16,422) | - | (16,422) |
| V330 | CITY OF OWENSBORO | 2,079,672 | 0.417190% | 0.417190% | 32,265,271 | 39,790,100 | 26,034,426 | 4,955,127 | 140,864 | 5,095,991 | - | 5,095,991 |
| V336 | SANDY VALLEY TRANS SER IN | 407,752 | 0.082480% | 0.084883% | 6,326,148 | 7,801,517 | 5,104,486 | 971,536 | 84,128 | 1,055,664 | - | 1,055,664 |
| V337 | FRANKFORT ELEC WATER BD | 2,526,056 | 0.509676% | 0.482306% | 39,190,746 | 48,330,718 | 31,622,502 | 6,018,705 | 586,237 | 6,604,942 | - | 6,604,942 |
| V347 | CITY OF RADCLIFF | 447,679 | 0.090556% | 0.096408% | 6,945,570 | 8,565,399 | 5,604,290 | 1,066,663 | (123,602) | 943,061 | - | 943,061 |
| V359 | CITY OF ELSMERE | 103,902 | 0.021017% | 0.017467% | 1,611,987 | 1,987,930 | 1,300,691 | 247,560 | 53,112 | 300,672 | - | 300,672 |
| V363 | LONDON LAUREL CO COMM CTR | 142,976 | 0.028921% | 0.028026% | 2,218,217 | 2,735,544 | 1,789,850 | 340,662 | 55,853 | 396,515 | - | 396,515 |
| V373 | PADUCAH MCCRACKEN CO TOUR | 59,637 | 0.012063% | 0.011383% | 925,222 | 1,141,000 | 746,550 | 142,091 | 40,385 | 182,476 | - | 182,476 |
| V376 | CITY OF BEEEA | 1,318,836 | 0.267772% | 0.259643% | 20,461,192 | 25,233,102 | 16,509,869 | 3,142,320 | 508,551 | 3,650,871 | - | 3,650,871 |
| V398 | CITY OF ELKHORN CITY | 34,929 | 0.007065% | 0.007418% | 541,880 | 668,256 | 437,236 | 83,219 | 28,448 | 111,667 | - | 111,667 |
| V400 | PULASKI CO SOIL CONS DIST | 20,202 | 0.004086% | 0.004112% | 313,393 | 386,482 | 252,873 | 48,129 | 3,233 | 51,362 | - | 51,362 |
| V405 | MARY W WELDON MEM PUB LIB | 43,772 | 0.008854% | 0.008350% | 679,094 | 837,471 | 547,952 | 104,292 | (7,872) | 96,420 | - | 96,420 |
| V407 | BELL/WHITLEY COMM ACTION | 545,313 | 0.110305% | 0.107783% | 8,460,302 | 10,433,394 | 6,826,508 | 1,299,288 | 119,779 | 1,419,067 | - | 1,419,067 |
| V408 | UNION EMERGENCY SERVICES | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| V419 | DAYTON CITY SCHOOLS | 246,429 | 0.049847% | 0.049709% | 3,823,224 | 4,714,867 | 3,084,909 | 587,150 | 76,292 | 663,442 | - | 663,442 |
| V424 | PENNYRILE ALLIED COMM SER | 651,817 | 0.131849% | 0.130441% | 10,112,709 | 12,471,171 | 8,159,813 | 1,553,056 | 15,543 | 1,568,599 | - | 1,568,599 |
| V430 | OWENSBORO MUN UTILITIES | 3,582,901 | 0.727444% | 0.744545% | 55,587,265 | 68,551,193 | 44,852,639 | 8,536,794 | (263,497) | 8,273,297 | - | 8,273,297 |
| V436 | APPALACHIAN RES & DEFENSE | 388,153 | 0.078515% | 0.068537% | 6,022,035 | 7,426,480 | 4,859,102 | 924,832 | 476,910 | 1,401,742 | - | 1,401,742 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 25,090 | 0.005075% | 0.005630% | 389,248 | 480,028 | 314,079 | 59,779 | (14,206) | 45,573 | - | 45,573 |
| V447 | CITY OF ELIZABETHOWN | 1,543,843 | 0.312287% | 0.302278% | 23,952,154 | 29,538,218 | 19,326,681 | 3,678,444 | 307,881 | 3,986,325 | - | 3,986,325 |
| V459 | LUDLOW BD OF EDUCATION | 134,780 | 0.027263% | 0.029516% | 2,091,050 | 2,578,719 | 1,687,241 | 321,132 | (111,228) | 209,904 | - | 209,904 |
| V463 | LONDON LAUREL TOURIST COM | 28,206 | 0.005706% | 0.004965% | 437,645 | 539,712 | 353,130 | 67,211 | (9,519) | 57,692 | - | 57,692 |
| V473 | PADUCAH POWER SYSTEM | 1,112,184 | 0.224971% | 0.228240% | 17,255,089 | 21,279,280 | 13,922,907 | 2,649,944 | 231,335 | 2,881,279 | - | 2,881,279 |
| V476 | KY RIVER FOOTHILLS DEV CO | 958,178 | 0.193819% | 0.260368% | 14,865,757 | 18,332,713 | 11,994,985 | 2,283,003 | (1,531,062) | 751,941 | - | 751,941 |
| V500 | WEST PULASKI WATER DISTR | 76,051 | 0.015383% | 0.014255% | 1,179,863 | 1,455,028 | 952,016 | 181,197 | 37,632 | 218,829 | - | 218,829 |
| V505 | CITY OF PARK CITY | 5,419 | 0.001096% | 0.001072% | 84,062 | 103,667 | 67,829 | 12,910 | 8,377 | 21,287 | - | 21,287 |
| V507 | BELL CO SOLID WASTE OFFIC | 36,026 | 0.007287% | 0.007321% | 558,907 | 689,254 | 450,975 | 85,834 | (11,404) | 74,430 | - | 74,430 |
| V508 | CITY OF UNION | 22,224 | 0.004495% | 0.004135% | 344,763 | 425,168 | 278,185 | 52,947 | 8,779 | 61,726 | - | 61,726 |
| V524 | HOPKINSVL WATER ENV ATH | 722,572 | 0.146161% | 0.130848% | 11,210,428 | 13,824,897 | 9,045,548 | 1,721,637 | 292,295 | 2,013,932 | - | 2,013,932 |
| V530 | AUDUBON AREA COMM SER INC | 2,797,686 | 0.565912% | 0.557699% | 43,044,982 | 53,527,788 | 35,022,914 | 6,665,904 | 665,623 | 7,331,527 | - | 7,331,527 |
| V537 | CAPITAL COMMUNITY E I D A | 17,772 | 0.003595% | 0.003793% | 275,734 | 340,039 | 222,486 | 42,346 | (13,807) | 28,539 | - | 28,539 |
| V547 | ELIZABETHOWN TOUR/CON BU | 39,011 | 0.007891% | 0.009819% | 605,233 | 746,384 | 488,355 | 92,948 | (56,504) | 36,444 | - | 36,444 |
| V559 | BEECHWOOD BOARD OF EDUC | 246,097 | 0.049780% | 0.050859% | 3,818,085 | 4,708,529 | 3,080,763 | 586,361 | 64,720 | 651,081 | - | 651,081 |
| V563 | LONDON-LAUREL CO IDA | 18,303 | 0.003702% | 0.004044% | 283,940 | 350,160 | 229,108 | 43,606 | 10,435 | 54,041 | - | 54,041 |
| V576 | SOUTHERN MADISON WATER DT | 63,962 | 0.012938% | 0.013290% | 992,334 | 1,223,764 | 800,701 | 152,397 | (13,951) | 138,446 | - | 138,446 |
| V607 | PINEVILLE UTILITY COMM | 220,604 | 0.044624% | 0.047221% | 3,422,624 | 4,220,840 | 2,761,671 | 525,628 | 47,249 | 572,877 | - | 572,877 |
| V608 | WALTON FIRE DIST/EMS | - | 0.000000% | 0.000000% | - | - | - | - | (7,716) | (7,716) | - | (7,716) |
| V619 | SOUTHGATE BD OF ED | 52,039 | 0.010526% | 0.009363% | 807,335 | 995,620 | 651,428 | 123,986 | 60,517 | 184,503 | - | 184,503 |
| V624 | HOPKINSVL ELECTRIC SYSTEM | 708,945 | 0.143404% | 0.143554% | 10,998,968 | 13,564,121 | 8,874,924 | 1,689,163 | 152,945 | 1,842,108 | - | 1,842,108 |
| V630 | CITY OF WHITESVILLE | 29,072 | 0.005811% | 0.006565% | 451,068 | 556,265 | 363,961 | 69,273 | (20,243) | 49,030 | - | 49,030 |
| V637 | FARMDALE WATER DISTRICT | 20,918 | 0.004231% | 0.003337% | 324,514 | 400,197 | 261,846 | 49,837 | (16,220) | 33,617 | - | 33,617 |
| V647 | CITY OF VINE GROVE | 123,279 | 0.024937% | 0.023440% | 1,912,647 | 2,358,710 | 1,543,290 | 293,734 | 80,878 | 374,612 | - | 374,612 |
| V659 | KENTON CO BD OF ED | 3,686,936 | 0.745789% | 0.756928% | 57,201,399 | 70,541,772 | 46,155,063 | 8,784,684 | 328,917 | 9,113,601 | - | 9,113,601 |
| V663 | LAUREL CO CONSERV DIST | 10,781 | 0.002181% | 0.002130% | 167,281 | 206,294 | 134,977 | 25,690 | 2,447 | 28,137 | - | 28,137 |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 288,289 | 0.058315% | 0.055946% | 4,472,712 | 5,515,827 | 3,608,973 | 686,895 | (25,781) | 661,114 | - | 661,114 |
| V676 | MADISON CO UTILITIES DIST | 118,434 | 0.023957% | 0.023303% | 1,837,482 | 2,266,015 | 1,482,640 | 282,191 | 36,166 | 318,357 | - | 318,357 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| V707 | BELL CO CONSERVATION DIST | 2,912 | 0.000589% | 0.000566% | 45,176 | 55,712 | 36,452 | 6,938 | (1,794) | 5,144 | - | 5,144 |
| V708 | HEBRON FIRE PROTECTION DI | 13,760 | 0.002783% | 0.002979% | 213,454 | 263,235 | 172,233 | 32,781 | 971 | 33,752 | - | 33,752 |
| V719 | SILVER GROVE BD OF ED | - | 0.000000% | 0.008485% | - | - | - | - | (155,766) | (155,766) | - | (155,766) |
| V724 | PENNYWILE AREA DEVP DIST | 341,676 | 0.069114% | 0.067170% | 5,300,987 | 6,537,270 | 4,277,297 | 814,097 | (75,621) | 738,476 | - | 738,476 |
| V730 | GREEN RIV AREA DEL DIST | 444,772 | 0.089968% | 0.089500% | 6,900,471 | 8,509,782 | 5,567,900 | 1,059,737 | (186,386) | 873,351 | - | 873,351 |
| V737 | KV ASSOC OF CO (KACO) | 694,630 | 0.140509% | 0.148568% | 10,776,924 | 13,290,292 | 8,695,759 | 1,655,062 | (113,906) | 1,541,156 | - | 1,541,156 |
| V756 | JEFF CO MED CENTER LAUNDR | 441,668 | 0.089400% | 0.091081% | 6,852,304 | 8,450,382 | 5,529,035 | 1,052,340 | (40,389) | 1,011,951 | - | 1,011,951 |
| V759 | ERLANGER/ELSMERE BD OF ED | 687,106 | 0.138987% | 0.133673% | 10,660,188 | 13,146,331 | 8,601,567 | 1,637,135 | (41,316) | 1,595,819 | - | 1,595,819 |
| V773 | MCCRACKEN CO PUB LIBRARY | 204,459 | 0.041358% | 0.041210% | 3,172,124 | 3,911,920 | 2,559,546 | 487,158 | (49,826) | 437,332 | - | 437,332 |
| V808 | POINT PLEASANT FIRE DIST | 401 | 0.000081% | 0.000116% | 6,213 | 7,662 | 5,013 | 954 | (14,795) | (13,841) | - | (13,841) |
| V819 | NEWPORT BD OF ED | 608,458 | 0.123078% | 0.120213% | 9,439,981 | 11,641,550 | 7,616,997 | 1,449,742 | (180,362) | 1,269,380 | - | 1,269,380 |
| V830 | REGIONAL WTR RESOURCE AGY | 912,084 | 0.184495% | 0.184442% | 14,150,614 | 17,450,786 | 11,417,946 | 2,173,175 | 145,383 | 2,318,558 | - | 2,318,558 |
| V856 | KYANA REG PLANNING DEV | 756,231 | 0.152969% | 0.155075% | 11,732,596 | 14,468,843 | 9,466,878 | 1,801,829 | (509,248) | 1,292,581 | - | 1,292,581 |
| V859 | COVINGTON BD OF ED | 1,851,789 | 0.374577% | 0.365720% | 28,729,746 | 35,430,028 | 23,181,657 | 4,412,160 | 528,005 | 4,940,165 | - | 4,940,165 |
| V873 | PADUCAH-MCCRACKEN CO RIV | 79,904 | 0.016163% | 0.020731% | 1,239,689 | 1,528,806 | 1,000,289 | 190,385 | (213,728) | (23,343) | - | (23,343) |
| V919 | CITY OF WILDER | 41,565 | 0.008408% | 0.008114% | 644,887 | 795,286 | 520,351 | 99,038 | (8,443) | 90,595 | - | 90,595 |
| V930 | OWENSBORO METRO PLAN COMM | 110,525 | 0.022357% | 0.022042% | 1,714,763 | 2,114,676 | 1,383,620 | 263,344 | (55,056) | 208,288 | - | 208,288 |
| V937 | HOUSING AUTH OF FRANKFORT | 121,731 | 0.024624% | 0.025128% | 1,888,640 | 2,329,105 | 1,523,919 | 290,047 | (35,537) | 254,510 | - | 254,510 |
| V959 | CITY OF COVINGTON | 1,293,695 | 0.257670% | 0.257865% | 20,071,176 | 24,752,128 | 16,195,170 | 3,062,424 | 379,651 | 3,462,075 | - | 3,462,075 |
| W001 | ADAIR COUNTY ATTORNEY | 24,961 | 0.005049% | 0.005415% | 387,254 | 477,569 | 312,470 | 59,472 | (15,781) | 43,691 | - | 43,691 |
| W003 | ANDERSON COUNTY ATTORNEY | 8,379 | 0.001695% | 0.001890% | 130,005 | 160,325 | 104,899 | 19,965 | (31,076) | (11,111) | - | (11,111) |
| W004 | BALLARD COUNTY ATTORNEY | 15,786 | 0.003193% | 0.003193% | 244,900 | 302,016 | 197,607 | 37,610 | (6,589) | 31,021 | - | 31,021 |
| W010 | BOYD COUNTY ATTORNEY | 41,398 | 0.008374% | 0.009831% | 642,279 | 792,070 | 518,246 | 98,638 | (12,046) | 86,592 | - | 86,592 |
| W011 | BOYLE COUNTY ATTORNEY | 14,450 | 0.002923% | 0.002559% | 224,192 | 276,477 | 180,897 | 34,430 | (17,395) | 17,035 | - | 17,035 |
| W013 | BREATHITT CO ATTORNEY | 12,015 | 0.002430% | 0.002887% | 186,379 | 229,846 | 150,387 | 28,623 | (37,308) | (8,685) | - | (8,685) |
| W015 | BULLITT COUNTY ATTORNEY | 78,460 | 0.015871% | 0.016280% | 1,217,293 | 1,501,187 | 982,217 | 186,945 | (44,167) | 142,778 | - | 142,778 |
| W016 | BUTLER COUNTY ATTORNEY | 4,722 | 0.000955% | 0.001719% | 73,248 | 90,330 | 59,103 | 11,249 | (30,809) | (19,560) | - | (19,560) |
| W017 | CALDWELL COUNTY ATTORNEY | 21,142 | 0.004277% | 0.004523% | 328,042 | 404,548 | 264,693 | 50,379 | (9,075) | 41,304 | - | 41,304 |
| W018 | CALLOWAY COUNTY ATTORNEY | 43,187 | 0.008736% | 0.008408% | 670,044 | 826,310 | 540,650 | 102,902 | (17,389) | 85,513 | - | 85,513 |
| W019 | CAMPBELL COUNTY ATTORNEY | 96,772 | 0.019575% | 0.019900% | 1,501,386 | 1,851,536 | 1,211,449 | 230,575 | (98,865) | 131,710 | - | 131,710 |
| W020 | CARLEISLE COUNTY ATTORNEY | - | 0.000000% | 0.000134% | - | - | - | - | (23,950) | (23,950) | - | (23,950) |
| W021 | CARROLL COUNTY ATTORNEY | 4,704 | 0.000952% | 0.001180% | 73,018 | 90,047 | 58,919 | 11,214 | (12,669) | 23,883 | - | 23,883 |
| W022 | CHILD SUPPORT ENFORCEMENT | 14,463 | 0.002926% | 0.002982% | 224,422 | 276,761 | 181,083 | 34,465 | (25,881) | 7,584 | - | 7,584 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 71,449 | 0.014453% | 0.015570% | 1,108,533 | 1,367,063 | 894,461 | 170,243 | (78,381) | 91,862 | - | 91,862 |
| W026 | CLAY COUNTY ATTORNEY | 27,991 | 0.005623% | 0.005726% | 434,271 | 535,550 | 350,407 | 66,693 | (13,223) | 53,470 | - | 53,470 |
| W027 | CLINTON CO ATTORNEY | 15,904 | 0.003217% | 0.003291% | 246,741 | 304,286 | 199,092 | 37,893 | (2,202) | 35,691 | - | 35,691 |
| W028 | CRITTENDEN CO ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W029 | CUMBERLAND CO ATTORNEY | 13,459 | 0.002722% | 0.002931% | 208,775 | 257,465 | 168,458 | 32,063 | (4,612) | 27,451 | - | 27,451 |
| W031 | EDMONSON COUNTY ATTORNEY | 5,456 | 0.001104% | 0.001024% | 84,676 | 104,424 | 68,324 | 13,004 | 522 | 13,526 | - | 13,526 |
| W032 | ELLIOTT COUNTY ATTORNEY | 11,728 | 0.002372% | 0.002448% | 181,930 | 224,360 | 146,797 | 29,940 | (1,917) | 26,023 | - | 26,023 |
| W033 | ESTILL COUNTY ATTORNEY | 19,789 | 0.004003% | 0.004538% | 307,027 | 378,631 | 247,736 | 47,152 | (17,676) | 29,476 | - | 29,476 |
| W035 | FLEMING COUNTY ATTORNEY | 37,821 | 0.007650% | 0.008199% | 586,749 | 723,589 | 473,440 | 90,110 | (35,669) | 54,441 | - | 54,441 |
| W036 | FLOYD COUNTY ATTORNEY | 16,493 | 0.003366% | 0.001763% | 255,868 | 315,541 | 206,457 | 39,295 | 60,071 | 99,366 | - | 99,366 |
| W039 | GALLATIN COUNTY ATTORNEY | - | 0.000000% | 0.002669% | - | - | - | - | (59,121) | (59,121) | - | (59,121) |
| W041 | GRANT COUNTY CHILD SUPPOR | 21,988 | 0.004448% | 0.004179% | 341,158 | 420,722 | 275,276 | 52,393 | (827) | 51,566 | - | 51,566 |
| W043 | GRAYSON COUNTY ATTORNEY | 22,338 | 0.004519% | 0.003865% | 346,604 | 427,438 | 279,670 | 53,230 | (25,929) | 27,301 | - | 27,301 |
| W044 | GREEN COUNTY ATTORNEY | 10,034 | 0.002030% | 0.003249% | 155,699 | 192,011 | 125,632 | 23,911 | (24,843) | (932) | - | (932) |
| W045 | GREENUP CO ATTY/CHILD SUP | 27,705 | 0.005604% | 0.005639% | 429,822 | 530,064 | 346,818 | 66,010 | (17,846) | 48,164 | - | 48,164 |
| W047 | HARDIN COUNTY ATTORNEY | 139,730 | 0.028264% | 0.028821% | 2,167,825 | 2,673,400 | 1,749,190 | 332,923 | 6,534 | 339,457 | - | 339,457 |
| W048 | HARLAN COUNTY ATTORNEY | 59,883 | 0.012113% | 0.014462% | 929,057 | 1,145,730 | 749,644 | 142,680 | (46,408) | 96,272 | - | 96,272 |
| W050 | HART COUNTY ATTORNEY | 32,705 | 0.006615% | 0.007692% | 507,365 | 625,691 | 409,386 | 77,918 | (16,518) | 61,400 | - | 61,400 |
| W051 | HENDERSON CO ATTORNEY | 58,206 | 0.011774% | 0.012193% | 903,056 | 1,113,665 | 728,664 | 138,687 | 10,277 | 148,964 | - | 148,964 |
| W052 | HENRY COUNTY ATTORNEY | 8,772 | 0.001774% | 0.001145% | 136,064 | 167,797 | 109,789 | 20,896 | 8,548 | 29,444 | - | 29,444 |
| W055 | JACKSON COUNTY ATTORNEY | 14,061 | 0.002844% | 0.002395% | 218,132 | 269,005 | 176,008 | 33,500 | (5,512) | 27,988 | - | 27,988 |
| W056 | JEFFERSON CO ATTORNEY | 1,077,509 | 0.217957% | 0.226057% | 16,717,121 | 20,615,848 | 13,488,827 | 2,567,326 | (538,255) | 2,029,071 | - | 2,029,071 |
| W058 | JOHNSON CO ATTORNEY | 30,983 | 0.006267% | 0.005760% | 480,674 | 592,775 | 387,849 | 73,819 | 770 | 74,589 | - | 74,589 |
| W060 | KNOTT COUNTY ATTORNEY | 19,325 | 0.003909% | 0.004318% | 299,817 | 369,740 | 241,918 | 46,044 | (18,544) | 27,500 | - | 27,500 |
| W061 | KNOX COUNTY ATTORNEY | 34,505 | 0.006980% | 0.008058% | 535,360 | 660,216 | 431,975 | 82,218 | (38,129) | 44,089 | - | 44,089 |
| W063 | LAUREL COUNTY ATTORNEY | 76,892 | 0.015555% | 0.015630% | 1,193,056 | 1,471,297 | 962,661 | 183,223 | (30,789) | 152,434 | - | 152,434 |
| W064 | LAWRENCE COUNTY ATTORNEY | 18,982 | 0.003840% | 0.004447% | 294,525 | 363,213 | 237,648 | 45,232 | (16,025) | 29,207 | - | 29,207 |
| W066 | LESLIE COUNTY ATTORNEY | 17,415 | 0.003523% | 0.003001% | 270,211 | 333,229 | 218,030 | 41,498 | (8,225) | 33,273 | - | 33,273 |
| W067 | LETCHER COUNTY ATTORNEY | 29,520 | 0.005971% | 0.005979% | 457,971 | 564,778 | 369,531 | 70,333 | (8,519) | 61,814 | - | 61,814 |
| W069 | LINCOLN COUNTY ATTORNEY | 22,208 | 0.004492% | 0.005581% | 344,533 | 424,884 | 277,999 | 52,911 | (48,433) | 4,478 | - | 4,478 |
| W070 | LIVINGSTON CO ATTORNEY | 13,012 | 0.002632% | 0.002452% | 201,872 | 248,952 | 162,888 | 31,002 | (2,362) | 28,640 | - | 28,640 |
| W071 | LOGAN COUNTY ATTORNEY | 3,047 | 0.000616% | 0.000617% | 47,247 | 58,265 | 38,123 | 7,256 | (12,425) | (5,169) | - | (5,169) |
| W073 | MCCRACKEN COUNTY ATTORNEY | 7,569 | 0.001531% | 0.001443% | 117,426 | 144,812 | 94,750 | 18,034 | 3,644 | 21,678 | - | 21,678 |
| W075 | MCLEAN COUNTY ATTORNEY | 3,050 | 0.000617% | 0.000507% | 47,323 | 58,360 | 38,185 | 7,268 | 10,402 | 17,670 | - | 17,670 |
| W076 | MADISON COUNTY ATTORNEY | 14,623 | 0.002958% | 0.001805% | 226,876 | 279,788 | 183,063 | 34,842 | 43,269 | 78,111 | - | 78,111 |
| W077 | MAGOFFIN CO ATTORNEY | 5,934 | 0.001200% | 0.000709% | 92,039 | 113,504 | 74,265 | 14,135 | (93) | 14,042 | - | 14,042 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|----------------------|----------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate | Discount Rate | Discount Rate | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | 6.25% | Less 1.00% 5.25% | Plus 1.00% 7.25% | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| W078 | MARION COUNTY ATTORNEY | 10,320 | 0.002088% | 0.000541% | 160,148 | 197,497 | 129,221 | 24,595 | 39,800 | 64,395 | - | 64,395 |
| W079 | MARSHALL COUNTY ATTORNEY | 5,420 | 0.001096% | 0.001511% | 84,062 | 103,667 | 67,829 | 12,910 | (11,305) | 1,605 | - | 1,605 |
| W080 | MARTIN COUNTY ATTORNEY | 20,624 | 0.004172% | 0.004174% | 319,989 | 394,616 | 258,195 | 49,142 | (18,135) | 31,007 | - | 31,007 |
| W082 | MEADE COUNTY ATTORNEY | 18,271 | 0.003696% | 0.004102% | 283,480 | 349,593 | 228,736 | 43,535 | (5,485) | 38,050 | - | 38,050 |
| W083 | MENEFEE COUNTY ATTORNEY | 8,384 | 0.001696% | 0.001742% | 130,082 | 160,419 | 104,961 | 19,977 | (1,631) | 18,346 | - | 18,346 |
| W084 | MERCER COUNTY ATTORNEY | 21,078 | 0.004264% | 0.004914% | 327,045 | 403,318 | 263,889 | 50,226 | (16,947) | 33,279 | - | 33,279 |
| W085 | METCALFE COUNTY ATTORNEY | 17,547 | 0.003549% | 0.003639% | 272,205 | 335,688 | 219,639 | 41,804 | (1,292) | 40,512 | - | 40,512 |
| W087 | MONTGOMERY CO ATTORNEY | 1,930 | 0.000390% | 0.000396% | 29,913 | 36,889 | 24,136 | 4,594 | (6,222) | (1,628) | - | (1,628) |
| W090 | NELSON COUNTY ATTORNEY | 48,063 | 0.009722% | 0.010251% | 745,669 | 919,573 | 601,671 | 114,516 | (11,775) | 102,741 | - | 102,741 |
| W091 | NICHOLAS COUNTY ATTORNEY | 7,826 | 0.001583% | 0.001677% | 121,415 | 149,731 | 97,968 | 18,646 | 7,727 | 26,373 | - | 26,373 |
| W092 | OHIO COUNTY ATTORNEY | 19,348 | 0.003914% | 0.003859% | 300,201 | 370,213 | 242,228 | 46,103 | (18,081) | 28,022 | - | 28,022 |
| W095 | OWSLEY COUNTY ATTORNEY | 11,453 | 0.002317% | 0.002151% | 177,712 | 219,158 | 143,393 | 27,292 | (1,327) | 25,965 | - | 25,965 |
| W096 | PENDLETON COUNTY ATTORNEY | 16,434 | 0.003324% | 0.003339% | 254,948 | 314,406 | 205,714 | 39,154 | 13,844 | 52,998 | - | 52,998 |
| W097 | PERRY COUNTY ATTORNEY | 46,277 | 0.009316% | 0.010837% | 717,981 | 885,427 | 579,329 | 110,264 | 512 | 110,776 | - | 110,776 |
| W098 | PIKE COUNTY ATTORNEY | 116,323 | 0.023530% | 0.026471% | 1,804,732 | 2,225,627 | 1,456,214 | 277,161 | (45,820) | 231,341 | - | 231,341 |
| W099 | POWELL COUNTY ATTORNEY | 19,691 | 0.003983% | 0.004798% | 305,493 | 376,739 | 246,498 | 46,916 | (23,271) | 23,645 | - | 23,645 |
| W103 | ROWAN COUNTY ATTORNEY | 3,409 | 0.000690% | 0.000095% | 52,922 | 65,265 | 42,702 | 8,128 | 11,936 | 20,064 | - | 20,064 |
| W104 | RUSSELL COUNTY ATTORNEY | 26,875 | 0.005436% | 0.005216% | 416,937 | 514,174 | 336,421 | 64,031 | (5,405) | 58,626 | - | 58,626 |
| W105 | SCOTT COUNTY ATTORNEY | 18,144 | 0.003670% | 0.002999% | 281,486 | 347,133 | 227,127 | 43,229 | 35,575 | 78,804 | - | 78,804 |
| W106 | SHELBY COUNTY ATTORNEY | 9,853 | 0.001993% | 0.002069% | 152,861 | 188,511 | 123,342 | 23,476 | (4,795) | 18,681 | - | 18,681 |
| W107 | SIMPSON COUNTY ATTORNEY | 1,696 | 0.000343% | 0.000420% | 26,308 | 32,443 | 21,227 | 4,040 | (4,001) | 39 | - | 39 |
| W109 | TAYLOR COUNTY ATTORNEY | 25,740 | 0.005207% | 0.005215% | 399,373 | 492,513 | 322,249 | 61,334 | (4,614) | 56,720 | - | 56,720 |
| W110 | TODD COUNTY ATTORNEY | - | 0.000000% | 0.000163% | - | - | - | - | (37,575) | (37,575) | - | (37,575) |
| W113 | UNION COUNTY ATTORNEY | 1,869 | 0.000378% | 0.000547% | 28,992 | 35,754 | 23,393 | 4,452 | 282 | 4,734 | - | 4,734 |
| W114 | WARREN CO ATTY/CHILD SUPP | 104,493 | 0.021337% | 0.022597% | 1,621,190 | 1,999,281 | 1,308,117 | 248,974 | (54,918) | 194,056 | - | 194,056 |
| W115 | WASHINGTON CO ATTORNEY | 12,107 | 0.002449% | 0.002612% | 187,836 | 231,643 | 151,563 | 28,847 | (6,502) | 22,345 | - | 22,345 |
| W118 | WHITLEY COUNTY ATTORNEY | - | 0.000000% | 0.000000% | - | - | - | - | (26,542) | (26,542) | - | (26,542) |
| W119 | WOLFE COUNTY ATTORNEY | 6,730 | 0.001361% | 0.003026% | 104,388 | 128,733 | 84,229 | 16,031 | (48,626) | (32,595) | - | (32,595) |
| W120 | WOODFORD COUNTY ATTORNEY | 31,139 | 0.006299% | 0.006599% | 483,128 | 595,802 | 389,830 | 74,196 | (11,281) | 62,915 | - | 62,915 |
| X030 | OWENSBORO DAVIESS CO TOUR | 59,998 | 0.012136% | 0.012707% | 930,821 | 1,147,905 | 751,067 | 142,951 | 64,643 | 207,594 | - | 207,594 |
| X034 | FAVETTE CO ATTORNEY OFF | 299,598 | 0.060602% | 0.066913% | 4,648,123 | 5,732,147 | 3,750,510 | 713,834 | (321,207) | 392,627 | - | 392,627 |
| X059 | KENTON COUNTY ATTORNEY | 169,332 | 0.034252% | 0.039785% | 2,627,100 | 3,239,786 | 2,119,773 | 403,456 | (199,879) | 203,577 | - | 203,577 |
| X105 | GEORGETOWN WATER & SEWER | 617,825 | 0.124979% | 0.122893% | 9,585,326 | 11,820,792 | 7,734,274 | 1,472,063 | 92,919 | 1,564,982 | - | 1,564,982 |
| X956 | LOU FIREFIGHTERS PENS FUN | 36,385 | 0.007360% | 0.007085% | 564,506 | 696,159 | 455,492 | 86,694 | 14,614 | 101,308 | - | 101,308 |
| TOTAL | | 494,367,497 | 100.000000% | 100.000000% | 7,669,917,211 | 9,458,676,903 | 6,188,756,202 | 1,177,904,780 | 11,769,943 | 1,189,674,723 | - | 1,189,674,723 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|---|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 20025 | JUDL ADM OFF OF THE COURT | 4,760,603 | 7,454,575 | 8,275,155 | 4,520,759 | 25,011,092 | - | - | 3,497,960 | 562,199 | 4,060,159 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | - | - | - | 21,954 | - | - | - | 41,719 | 41,719 |
| 39931 | JEFFERSON CO CLERK | 680,751 | 1,065,980 | 1,183,320 | 418,631 | 3,348,682 | - | - | 500,197 | 33,547 | 533,744 |
| 39932 | JEFFERSON CO SHERIFF | 170,756 | 267,385 | 296,818 | 325,332 | 1,060,291 | - | - | 125,467 | 11,157 | 136,634 |
| 39933 | KENTON CO COURT CLERK | 84,619 | 132,504 | 147,089 | - | 364,212 | - | - | 62,176 | 112,899 | 175,075 |
| 39934 | KENTON CO SHERIFF | 36,577 | 57,276 | 63,581 | 11,019 | 168,453 | - | - | 26,876 | 32,314 | 59,190 |
| 39935 | CAMPBELL COUNTY CLERK | 72,343 | 113,282 | 125,752 | 53,759 | 365,136 | - | - | 53,156 | 8,642 | 61,798 |
| 39936 | CAMPBELL CO SHERIFF | 33,628 | 52,658 | 58,454 | 72,499 | 217,239 | - | - | 24,709 | - | 24,709 |
| 39937 | FAYETTE CO CLERK | 253,749 | 397,343 | 441,082 | 14,599 | 1,106,773 | - | - | 186,448 | 106,782 | 293,230 |
| 39938 | FAYETTE CO SHERIFF | 136,914 | 214,392 | 237,992 | 1,079 | 590,377 | - | - | 100,601 | 286,151 | 386,752 |
| 39939 | DAVISS CO CLERK | 80,910 | 126,696 | 140,643 | 4,866 | 353,115 | - | - | 59,451 | 32,559 | 92,010 |
| 39940 | DAVISS CO SHERIFF | 18,038 | 28,246 | 31,355 | 85,024 | 162,663 | - | - | 13,254 | - | 13,254 |
| 39941 | PIKE CO CLERK | 39,050 | 61,148 | 67,879 | 19,000 | 187,077 | - | - | 28,693 | 87,525 | 116,218 |
| 39942 | PIKE CO SHERIFF | 61,153 | 95,758 | 106,299 | 134,747 | 397,957 | - | - | 44,933 | - | 44,933 |
| 39943 | HARDIN COUNTY CLERK OFFIC | 85,325 | 133,609 | 148,316 | 15,879 | 383,129 | - | - | 62,694 | 98,921 | 161,615 |
| 39944 | HARDIN COUNTY SHERIFF | 39,593 | 61,999 | 68,824 | 127,701 | 298,117 | - | - | 29,092 | - | 29,092 |
| 39945 | WARREN COUNTY CLERKS OFF | 87,383 | 136,831 | 151,893 | 86,142 | 462,249 | - | - | 64,206 | - | 64,206 |
| 39946 | WARREN COUNTY SHERIFF | 118,524 | 185,595 | 206,025 | - | 510,144 | - | - | 87,088 | 300,923 | 388,011 |
| 39947 | BOONE COUNTY CLERK | 99,490 | 155,790 | 172,938 | 286,033 | 714,251 | - | - | 73,102 | - | 73,102 |
| 39948 | BOONE COUNTY SHERIFF | 26,589 | 41,636 | 46,219 | 18,071 | 132,515 | - | - | 19,537 | 39,251 | 58,788 |
| 39949 | CHRISTIAN COUNTY CLERK | 41,734 | 65,350 | 72,544 | 29,721 | 209,349 | - | - | 30,665 | 12,386 | 43,051 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 129,776 | 203,215 | 225,584 | 93,871 | 652,446 | - | - | 95,356 | 42,239 | 137,595 |
| 39951 | MADISON COUNTY CLERK | 69,000 | 108,047 | 119,940 | 94,265 | 391,252 | - | - | 50,699 | 45,334 | 96,033 |
| 39952 | MADISON COUNTY SHERIFF | 21,326 | 33,394 | 37,070 | 62,262 | 154,052 | - | - | 15,670 | 15,530 | 31,200 |
| 39961 | BULLITT COUNTY CLERK | 75,233 | 117,807 | 130,775 | 83,544 | 407,359 | - | - | 55,279 | - | 55,279 |
| 39962 | BULLITT CO SHERIFF | 86,061 | 134,762 | 149,596 | 236,728 | 607,147 | - | - | 63,235 | - | 63,235 |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | 895 | 1,402 | 1,556 | - | 3,853 | - | - | 658 | 3,697 | 4,355 |
| 116A | WAYNE COUNTY ATTORNEY | 7,794 | 12,205 | 13,548 | 107,052 | 140,599 | - | - | 5,727 | - | 5,727 |
| A051 | HENDERSON CO TOURIST COMM | 3,684 | 5,768 | 6,403 | 3,010 | 18,865 | - | - | 2,707 | 61,449 | 64,156 |
| A073 | HOUSING AUTH OF PADUCAH | 78,328 | 122,653 | 136,154 | 42,661 | 379,796 | - | - | 57,553 | 199,577 | 257,130 |
| A113 | MORGANFIELD HOUSING AUTH | - | - | - | - | - | - | - | - | 60,591 | 60,591 |
| A156 | CITY OF ANCHORAGE | 35,001 | 54,808 | 60,841 | 23,264 | 173,914 | - | - | 25,718 | - | 25,718 |
| AB19 | BELLEVEUE/DAYTON FIRE | 2,727 | 4,271 | 4,741 | 4,675 | 16,414 | - | - | 2,004 | - | 2,004 |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | - | - | 1,917 | 1,917 | - | - | - | 3,641 | 3,641 |
| B008 | BURLINGTON FIRE PRO DIST | 3,441 | 5,388 | 5,981 | 619 | 15,429 | - | - | 2,528 | 26 | 2,554 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 15,995 | 25,047 | 27,804 | 19,049 | 87,895 | - | - | 11,753 | 52,053 | 63,806 |
| B015 | CITY OF HILLVIEW | 36,189 | 56,668 | 62,906 | 138,295 | 294,058 | - | - | 26,591 | - | 26,591 |
| B017 | PENNYRILE EMER ASST CTR | 20,163 | 31,573 | 35,048 | 34,064 | 120,848 | - | - | 14,815 | - | 14,815 |
| B018 | W KY ED COOPERATIVE | 13,268 | 20,776 | 23,063 | - | 57,107 | - | - | 9,749 | 173,599 | 183,348 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 17,200 | 26,934 | 29,899 | 164,537 | 238,570 | - | - | 12,638 | - | 12,638 |
| B030 | OWENSBORO/DAV CO ECO DEV | 19,251 | 30,144 | 33,463 | 160,208 | 243,066 | - | - | 14,145 | 83,028 | 97,173 |
| B035 | GTR FLEMING CO WATER COMM | 7,570 | 11,854 | 13,159 | - | 32,583 | - | - | 5,562 | 5,616 | 11,178 |
| B038 | CITY OF HICKMAN | 25,962 | 40,654 | 45,129 | - | 111,745 | - | - | 19,076 | 140,327 | 159,403 |
| B042 | HOUSING AUTH OF MAYFIELD | 44,059 | 68,992 | 76,587 | 51,983 | 241,621 | - | - | 32,374 | - | 32,374 |
| B043 | GRAYSON CO CONSERV DIST | 2,066 | 3,235 | 3,591 | 949 | 9,841 | - | - | 1,518 | 203 | 1,721 |
| B045 | CITY OF BELLEFONTE | 323 | 506 | 562 | 502 | 1,893 | - | - | 238 | - | 238 |
| B048 | CITY OF HARLAN | 67,101 | 105,073 | 116,639 | 88,685 | 377,498 | - | - | 49,304 | 16,680 | 65,984 |
| B051 | HENDERSON CITY/CO PLANNING | 25,581 | 40,058 | 44,467 | 26,395 | 136,501 | - | - | 18,797 | - | 18,797 |
| B052 | HENRY CO WATER DIST #2 | 65,756 | 102,967 | 114,302 | 53,542 | 336,567 | - | - | 48,316 | 6,863 | 55,179 |
| B054 | CITY OF NORTONVILLE | 9,842 | 15,412 | 17,109 | 68,637 | 111,000 | - | - | 7,232 | 1,642 | 8,874 |
| B058 | JOHNSON CO FISCAL COURT | 132,278 | 207,132 | 229,933 | 199,157 | 768,500 | - | - | 97,194 | 2,784 | 99,978 |
| B061 | KNOX CO UTILITIES COMM | 26,865 | 42,067 | 46,698 | 37,320 | 152,950 | - | - | 19,740 | - | 19,740 |
| B072 | LAKE BARKLEY TOUR COMM | 3,248 | 5,085 | 5,645 | 1,251 | 15,229 | - | - | 2,386 | 1,500 | 3,886 |
| B078 | MARION CO WATER DISTRICT | 26,794 | 41,957 | 46,575 | 76,270 | 191,596 | - | - | 19,688 | 5,447 | 25,135 |
| B084 | N MERCER WATER DISTRICT | 37,275 | 58,369 | 64,794 | 84,132 | 244,570 | - | - | 27,389 | 7,789 | 35,178 |
| B087 | MONTGOMERY CO FIRE DIST | 186,566 | 292,142 | 324,300 | 34,272 | 837,280 | - | - | 137,084 | 120,537 | 257,621 |
| B097 | KY RIVER REGIONAL JAIL | 62,558 | 97,960 | 108,743 | 68,952 | 338,213 | - | - | 45,966 | 274,915 | 320,881 |
| B098 | PIKE CO SENIOR CITIZEN PR | 15,850 | 24,819 | 27,551 | - | 69,220 | - | - | 11,646 | 127,215 | 138,861 |
| B100 | CITY OF SCIENCE HILL | 8,951 | 14,016 | 15,559 | 21,679 | 60,205 | - | - | 6,577 | 4,493 | 11,070 |
| B104 | RUSSELL CO AMBULANCE SER | 42,193 | 66,069 | 73,342 | 57,844 | 239,448 | - | - | 31,002 | 26,831 | 57,833 |
| B106 | NORTH SHELBY WATER CO | 36,174 | 56,644 | 62,879 | 26,158 | 181,855 | - | - | 26,579 | 3,475 | 30,054 |
| B109 | CAMPBELL/TAYLOR CO I D A | 6,350 | 9,943 | 11,038 | 262 | 27,593 | - | - | 4,666 | 1,924 | 6,590 |
| B113 | UNION CO ECONOMIC DEVELOP | 5,703 | 8,931 | 9,914 | 13,087 | 37,635 | - | - | 4,191 | 12,683 | 16,874 |
| B116 | MONTICELLO/WAYNE TELE BOA | 15,620 | 24,460 | 27,152 | 32,628 | 99,860 | - | - | 11,478 | - | 11,478 |
| B118 | WHITLEY CO CONSERV DIST | 5,550 | 8,691 | 9,648 | 3,871 | 27,760 | - | - | 4,078 | 27,798 | 31,876 |
| B124 | HOPKINS-CHRIST CO PLANNING | 69,882 | 109,427 | 121,473 | 19,712 | 320,494 | - | - | 51,347 | 29,610 | 80,957 |
| B156 | LOU POLICE RETIRE FUND | 7,976 | 12,489 | 13,864 | 8,136 | 42,465 | - | - | 5,860 | 330 | 6,190 |
| B179 | HOUSING AUTH OF BENTON | 14,657 | 22,950 | 25,477 | 1,023 | 64,107 | - | - | 10,769 | 2,136 | 12,905 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|--|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| B230 | RIVERPARK CTR OWENSBORO | 26,697 | 41,804 | 46,405 | - | 114,906 | - | - | 19,616 | 234,625 | 254,241 |
| B256 | BUECHEL FIRE PROTECT DIST | 4,055 | 6,349 | 7,048 | 40,151 | 57,603 | - | - | 2,979 | 535 | 3,514 |
| B259 | CITY OF LUDLOW | 15,161 | 23,741 | 26,355 | - | 65,257 | - | - | 11,140 | 293,381 | 304,521 |
| B356 | CITY OF DOUGLASS HILLS | 8,840 | 13,843 | 15,367 | 22,352 | 60,402 | - | - | 6,496 | 11,354 | 17,850 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 30,834 | 48,282 | 53,597 | 519,630 | 652,343 | - | - | 22,656 | - | 22,656 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 582,621 | 912,320 | 1,012,746 | 709,213 | 3,216,900 | - | - | 428,094 | - | 428,094 |
| B756 | LEGAL AID SOCIETY INC | 171,556 | 268,637 | 298,208 | 545,587 | 1,283,988 | - | - | 126,054 | 33,267 | 159,321 |
| B856 | JEFF CO SOIL/CONSER DIST | 117 | 183 | 203 | 3,060 | 3,563 | - | - | 86 | 47,590 | 47,676 |
| B956 | LAKE DREAMLAND FIRE DIST | 4,762 | 7,457 | 8,278 | 59,557 | 80,054 | - | - | 3,499 | 1,672 | 5,171 |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 7,853 | 12,297 | 13,651 | 7,128 | 40,929 | - | - | 5,770 | 28 | 5,798 |
| C037 | CIRCUIT CLERKS | - | - | - | - | - | - | - | - | - | - |
| C079 | JONATHAN CREEK WATER DIST | 19,283 | 30,195 | 33,519 | 15,891 | 98,888 | - | - | 14,169 | 135,240 | 149,409 |
| C087 | CITY OF JEFFERSONVILLE | 17,696 | 27,709 | 30,760 | 31,447 | 107,612 | - | - | 13,002 | - | 13,002 |
| C105 | CITY OF SADIEVILLE | 2,557 | 4,004 | 4,445 | 19,759 | 30,765 | - | - | 1,879 | - | 1,879 |
| C106 | CITY OF SIMPSONVILLE | 30,308 | 47,458 | 52,682 | - | 130,448 | - | - | 22,269 | 131,683 | 153,952 |
| C118 | HOUSING AUTH OF CORBIN | 18,665 | 29,228 | 32,445 | 4,123 | 84,461 | - | - | 13,715 | 19,462 | 33,177 |
| C230 | HOUSING AUTH OF OWENSBORO | 84,265 | 131,950 | 146,474 | 34,494 | 397,183 | - | - | 61,916 | 131,029 | 192,945 |
| C256 | LOUISVILLE/JEFF CO METRO | 10,793,996 | 16,902,197 | 18,762,746 | 715,183 | 47,174,122 | - | - | 7,931,131 | 12,634,170 | 20,565,301 |
| D017 | CALDWELL CO WATER DISTRICT | 11,809 | 18,491 | 20,526 | - | 50,826 | - | - | 8,677 | 128,104 | 136,781 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 5,577 | 8,733 | 9,695 | 5,322 | 29,327 | - | - | 4,098 | - | 4,098 |
| D052 | CITY OF PLEASUREVILLE | 2,027 | 3,175 | 3,524 | 21,520 | 30,246 | - | - | 1,490 | 38,582 | 40,072 |
| D071 | CITY OF LEWISBURG | 14,905 | 23,340 | 25,909 | 13,721 | 77,875 | - | - | 10,952 | 38,399 | 49,351 |
| D079 | NORTH MARSHALL WATER DIST | 40,223 | 62,984 | 69,917 | 74,004 | 247,128 | - | - | 29,555 | - | 29,555 |
| D084 | GTR H/MERCER PL&ZONING CO | 4,602 | 7,206 | 7,999 | 3,291 | 23,098 | - | - | 3,381 | - | 3,381 |
| D098 | CITY OF COAL RUN VILLAGE | 8,567 | 13,414 | 14,891 | 51,825 | 88,697 | - | - | 6,295 | 21,480 | 27,775 |
| D106 | SIMPSONVILLE RURAL FIRE | - | - | - | - | - | - | - | - | - | - |
| D113 | UNION CO WATER DISTRICT | 18,336 | 28,713 | 31,873 | 10,955 | 89,877 | - | - | 13,473 | - | 13,473 |
| D118 | WHITLEY CO WATER DIST | 14,496 | 22,699 | 25,198 | 27,922 | 90,315 | - | - | 10,651 | 13,300 | 23,951 |
| D135 | WESTERN FLEMING WATER DIS | 17,688 | 27,698 | 30,746 | 34,864 | 110,996 | - | - | 12,997 | - | 12,997 |
| G015 | ZONETON FIRE PROT DIST | 2,276 | 3,564 | 3,956 | 10,670 | 20,466 | - | - | 1,672 | - | 1,672 |
| G090 | NELSON CO. DISPATCH | 34,929 | 54,694 | 60,715 | 619,679 | 770,017 | - | - | 25,665 | - | 25,665 |
| G506 | SHELBY CO SUB FIRE DIST | 4,525 | 7,086 | 7,866 | 2,211 | 21,688 | - | - | 3,325 | 10,710 | 14,035 |
| J001 | ADAIR CO BD OF EDUCATION | 257,934 | 403,896 | 448,356 | 164,310 | 1,274,496 | - | - | 189,523 | 82,736 | 272,259 |
| J002 | CITY OF SCOTTSVILLE | 112,522 | 176,197 | 195,593 | 66,020 | 550,332 | - | - | 82,678 | 292,193 | 374,871 |
| J003 | CITY OF LAWRENCEBURG | 158,072 | 247,523 | 274,769 | 29,720 | 710,084 | - | - | 116,147 | 127,407 | 243,554 |
| J004 | BALLARD CO BD OF ED | 126,092 | 197,447 | 219,181 | - | 542,720 | - | - | 92,649 | 312,232 | 404,881 |
| J005 | GLASGOW BD OF EDUCATION | 195,500 | 306,131 | 339,829 | 92,441 | 933,901 | - | - | 143,648 | 7,146 | 150,794 |
| J006 | BATH CO BD OF EDUC | 202,393 | 316,925 | 351,811 | 166,864 | 1,037,993 | - | - | 148,713 | 44,167 | 192,880 |
| J007 | CITY OF MIDDLESBORO | 82,111 | 128,577 | 142,731 | - | 353,419 | - | - | 60,333 | 406,821 | 467,154 |
| J008 | BOONE CO WATER DISTRICT | 105,076 | 164,538 | 182,650 | 105,996 | 558,260 | - | - | 77,207 | - | 77,207 |
| J009 | BOURBON CO BD OF EDUCATIO | 317,803 | 497,645 | 552,424 | 535,833 | 1,903,705 | - | - | 233,513 | 34,930 | 268,443 |
| J010 | FAIRVIEW BD OF EDUCATION | 55,160 | 86,375 | 95,883 | 81,209 | 318,627 | - | - | 40,530 | 96,552 | 137,082 |
| J011 | DANVILLE CITY BD OF ED | 197,808 | 309,746 | 343,842 | 219 | 851,615 | - | - | 145,344 | 389,896 | 535,240 |
| J012 | BRACKEN CO BD OF EDUC | 101,201 | 158,470 | 175,914 | 93,504 | 529,089 | - | - | 74,360 | - | 74,360 |
| J013 | BREATHITT CO BD OF ED | 184,076 | 288,242 | 319,971 | - | 792,289 | - | - | 135,254 | 372,338 | 507,592 |
| J014 | BRECKINRIDGE CO BD OF ED | 287,370 | 449,989 | 499,522 | 21,933 | 1,258,814 | - | - | 211,151 | 157,866 | 369,017 |
| J015 | BULLITT CO BD OF ED | 1,241,487 | 1,944,031 | 2,158,025 | 513,809 | 5,857,352 | - | - | 912,211 | 76,342 | 988,553 |
| J016 | BUTLER CO BD OF ED | 190,453 | 298,227 | 331,056 | 106,325 | 926,061 | - | - | 139,939 | 23,378 | 163,317 |
| J017 | CALDWELL CO BD EDUCATION | 203,439 | 318,563 | 353,630 | 42,419 | 918,051 | - | - | 149,482 | 137,932 | 287,414 |
| J018 | CALLOWAY CO BD OF EDUC | 234,898 | 367,825 | 408,314 | - | 1,011,037 | - | - | 172,597 | 372,235 | 544,832 |
| J019 | SANITATION DISTRICT NO 1 | 1,006,612 | 1,576,242 | 1,749,751 | 445,413 | 4,778,018 | - | - | 739,631 | 285,576 | 1,025,207 |
| J021 | CARROLL CO BD OF ED | 318,509 | 498,750 | 553,651 | 391,362 | 1,762,272 | - | - | 234,032 | 73,583 | 307,615 |
| J022 | CARTER CO BD OF ED | 440,524 | 689,811 | 765,744 | 11,872 | 1,907,951 | - | - | 323,685 | 330,518 | 654,203 |
| J023 | CASEY CO BD OF ED | 263,259 | 412,234 | 457,612 | 12,476 | 1,145,581 | - | - | 193,435 | 142,427 | 335,862 |
| J024 | CITY OF HOPKINSVILLE | 320,483 | 501,841 | 557,082 | 440,905 | 1,820,311 | - | - | 235,482 | 13,965 | 249,447 |
| J025 | CLARK CO BD OF ED | 528,713 | 827,906 | 919,040 | 678,527 | 2,954,186 | - | - | 388,484 | - | 388,484 |
| J026 | CLAY CO BD OF ED | 321,877 | 504,024 | 559,506 | - | 1,385,407 | - | - | 236,507 | 365,704 | 602,211 |
| J027 | CLINTON CO BD OF ED | 183,068 | 286,664 | 318,219 | 181,659 | 969,610 | - | - | 134,513 | 369,239 | 503,752 |
| J028 | CRITTENDEN CO BD OF ED | 137,350 | 215,075 | 238,750 | - | 591,175 | - | - | 100,921 | 16,013 | 116,934 |
| J029 | CUMBERLAND CO BD OF ED | 97,187 | 152,184 | 168,936 | 112,818 | 531,125 | - | - | 71,410 | 51,645 | 123,055 |
| J030 | DAVISS CO LIBRARY DIST | 125,861 | 197,084 | 218,779 | 166,430 | 708,154 | - | - | 92,479 | - | 92,479 |
| J031 | EDMONSON CO BD OF EDUC | 190,479 | 298,269 | 331,102 | - | 819,850 | - | - | 139,959 | 129,338 | 269,297 |
| J032 | ELLIOTT CO BD OF ED | 87,845 | 137,556 | 152,698 | 27,005 | 405,104 | - | - | 64,546 | 49,144 | 113,690 |
| J033 | ESTILL CO CONSERVATION DI | 1,691 | 2,648 | 2,939 | - | 7,278 | - | - | 1,242 | 5,917 | 7,159 |
| J034 | GREATER LEX CONV&VISITOR | 115,544 | 180,929 | 200,846 | 199,840 | 697,159 | - | - | 84,899 | 204,647 | 289,546 |
| J035 | FLEMING CO BD OF ED | 200,915 | 314,610 | 349,241 | - | 864,766 | - | - | 147,627 | 441,034 | 588,661 |
| J037 | CITY OF FRANKFORT | 527,690 | 826,304 | 917,262 | 401,765 | 2,673,021 | - | - | 387,732 | 438,377 | 826,109 |
| J038 | FULTON COUNTY BD OF EDUC | 43,625 | 68,312 | 75,832 | 28,217 | 215,986 | - | - | 32,055 | 31,524 | 63,579 |
| J039 | GALLATIN CO BD OF EDUC | 180,895 | 283,262 | 314,442 | 24,585 | 803,184 | - | - | 132,917 | 242,636 | 375,553 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| J040 | CITY OF LANCASTER | 66,078 | 103,470 | 114,860 | 320,154 | 604,562 | - | - | 48,552 | - | 48,552 |
| J041 | WILLIAMSTOWN INDEPNMT SC | 107,165 | 167,808 | 186,280 | - | 461,253 | - | - | 78,742 | 156,882 | 235,624 |
| J042 | GRAVES CO LIBRARY | 16,275 | 25,484 | 28,289 | 54,234 | 124,282 | - | - | 11,958 | - | 11,958 |
| J043 | GRAYSON CO BD OF ED | 425,676 | 666,561 | 739,935 | 215,004 | 2,047,176 | - | - | 312,775 | 12,810 | 325,585 |
| J044 | GREEN CO BD OF EDUCATION | 175,754 | 275,211 | 305,506 | - | 756,471 | - | - | 129,130 | 122,920 | 252,050 |
| J045 | RUSSELL INDPST BD OF ED | 193,048 | 302,292 | 335,567 | - | 830,907 | - | - | 141,846 | 256,146 | 397,992 |
| J046 | HANCOCK CO BD EDUCATION | 202,009 | 316,323 | 351,143 | 60,590 | 930,065 | - | - | 148,430 | 1,225 | 149,655 |
| J047 | HARDIN CO SOIL CN DIST | 2,006 | 3,142 | 3,488 | 2,737 | 11,373 | - | - | 1,474 | - | 1,474 |
| J048 | HARLAN CO BD OF EDUCATION | 423,524 | 663,192 | 736,194 | - | 1,822,910 | - | - | 311,194 | 199,696 | 510,890 |
| J049 | HARRISON CO BD OF ED | 288,596 | 451,909 | 501,653 | 98,856 | 1,341,014 | - | - | 212,052 | 133,332 | 345,384 |
| J050 | HART CO BD OF ED | 239,762 | 375,441 | 416,768 | 159,455 | 1,191,426 | - | - | 176,171 | 200,504 | 376,675 |
| J051 | HENDERSON PUBLIC LIBRARY | 81,708 | 127,945 | 142,029 | 169,869 | 521,551 | - | - | 60,037 | - | 60,037 |
| J052 | EMINENCE INDEP BD OF EDUC | 95,720 | 149,886 | 166,386 | 180,180 | 592,172 | - | - | 70,332 | - | 70,332 |
| J053 | HICKMAN CO BD OF ED | 70,685 | 110,685 | 122,869 | 22,156 | 326,395 | - | - | 51,938 | 89,410 | 141,348 |
| J054 | HOPKINS CO BD OF ED | 682,007 | 1,067,948 | 1,185,504 | 154,764 | 3,090,223 | - | - | 501,120 | 605,364 | 1,106,484 |
| J055 | JACKSON CO BD OF ED | 205,887 | 322,397 | 357,885 | - | 886,169 | - | - | 151,280 | 607,475 | 758,755 |
| J056 | JEFF CO METRO SEWER DIST | 3,476,219 | 5,443,373 | 6,042,565 | 3,673,937 | 18,636,094 | - | - | 2,554,230 | - | 2,554,230 |
| J057 | JESSAMINE CO BD OF ED | 871,083 | 1,364,019 | 1,514,166 | 620,269 | 4,369,537 | - | - | 640,048 | 88,014 | 728,062 |
| J058 | PAINTSVILLE GAS/WATER SYS | 124,407 | 194,808 | 216,252 | 150,856 | 686,323 | - | - | 91,411 | 11,517 | 102,928 |
| J059 | KENTON COUNTY AIRPORT BD | 1,587,276 | 2,485,498 | 2,759,095 | 2,411,786 | 9,243,655 | - | - | 1,166,287 | - | 1,166,287 |
| J060 | KNOTT CO BD OF EDUCATION | 279,759 | 438,072 | 486,294 | 111,366 | 1,315,491 | - | - | 205,559 | 165,816 | 371,375 |
| J061 | KNOX CO BD OF EDUCATION | 487,890 | 763,982 | 848,079 | 88,316 | 2,188,267 | - | - | 358,488 | 418,348 | 776,836 |
| J062 | LARUE CO PUBLIC LIBRARY | 10,948 | 17,143 | 19,030 | 35,391 | 82,512 | - | - | 8,044 | 7,947 | 15,991 |
| J063 | CITY OF LONDON | 207,680 | 325,203 | 361,001 | 411,229 | 1,305,113 | - | - | 152,597 | 7,898 | 160,495 |
| J064 | LAWRENCE CO BD OF ED | 271,336 | 424,882 | 471,652 | 797,222 | 1,965,092 | - | - | 199,370 | 39,926 | 239,296 |
| J065 | LEE CO BD OF ED | 91,613 | 143,456 | 159,248 | - | 394,317 | - | - | 67,315 | 154,089 | 221,404 |
| J066 | LESLIE CO BD OF ED | 175,675 | 275,088 | 305,369 | 200,324 | 956,456 | - | - | 129,082 | 84,725 | 213,807 |
| J067 | CITY OF WHITESBURG | 68,996 | 108,041 | 119,933 | 88,151 | 385,121 | - | - | 50,697 | - | 50,697 |
| J068 | ELEC PLT BD OF VANCEBURG | 72,282 | 113,186 | 125,645 | 110,480 | 421,593 | - | - | 53,111 | 82,319 | 135,430 |
| J069 | LINCOLN CO BD OF EDUC | 392,044 | 613,898 | 681,474 | - | 1,687,416 | - | - | 288,063 | 563,070 | 851,133 |
| J070 | LIVINGSTON CO BD OF ED | 172,443 | 270,027 | 299,751 | 208,273 | 950,494 | - | - | 126,706 | 184,227 | 310,933 |
| J071 | LOGAN CO BD OF EDUCATION | 284,640 | 445,715 | 494,778 | - | 1,225,133 | - | - | 209,146 | 388,868 | 598,014 |
| J072 | LYON CO PUBLIC LIBRARY | 9,003 | 14,097 | 15,649 | - | 40,272 | - | - | 6,615 | - | 6,615 |
| J073 | PADUCAH WATER WORKS | 232,552 | 364,150 | 404,234 | 117,935 | 1,117,971 | - | - | 170,872 | - | 170,872 |
| J074 | MCCRARY CO BD OF EDUCATN | 318,004 | 497,959 | 552,773 | 443,589 | 1,812,325 | - | - | 233,661 | 22,202 | 255,863 |
| J075 | MCLEAN CO BD OF ED | 136,880 | 214,338 | 237,932 | 80,089 | 669,239 | - | - | 100,575 | 120,872 | 221,447 |
| J076 | MADISON CO BD OF ED | 1,033,419 | 1,618,220 | 1,796,349 | 164,497 | 4,612,485 | - | - | 759,328 | 22,134 | 781,462 |
| J077 | MAGOFFIN CO BD OF ED | 239,479 | 374,998 | 416,276 | 124,277 | 1,155,030 | - | - | 175,963 | 445,622 | 621,585 |
| J078 | MARION CO BD OF EDUCATION | 263,477 | 412,576 | 457,991 | - | 1,134,044 | - | - | 193,596 | 394,647 | 588,243 |
| J079 | MARSHALL COUNTY BD OF ED | 419,259 | 656,513 | 728,780 | 77,610 | 1,882,162 | - | - | 308,060 | 165,227 | 473,287 |
| J080 | MARTIN CO BD OF ED | 230,555 | 361,023 | 400,764 | - | 992,342 | - | - | 169,405 | 485,208 | 654,613 |
| J081 | MASON CO BD OF ED | 250,662 | 392,509 | 435,716 | 50,756 | 1,129,643 | - | - | 184,180 | 84,027 | 268,207 |
| J082 | MEADE CO PUBLIC LIBRARY | 23,466 | 36,745 | 40,790 | 42,147 | 143,148 | - | - | 17,242 | 29,568 | 46,810 |
| J083 | MENIFEES CO BD OF ED | 109,332 | 171,202 | 190,047 | 27,752 | 498,333 | - | - | 80,334 | 32,026 | 112,360 |
| J084 | CITY OF HARRODSBURG | 199,516 | 312,421 | 346,811 | 123,008 | 981,756 | - | - | 146,599 | 116,390 | 262,989 |
| J085 | METCALFE CO BD OF ED | 177,984 | 278,703 | 309,382 | 105,559 | 871,628 | - | - | 130,778 | - | 130,778 |
| J086 | MONROE CO BOARD OF ED | 240,244 | 376,196 | 417,606 | 88,017 | 1,122,063 | - | - | 176,525 | 11,412 | 187,937 |
| J087 | MT STERLING WATER WORKS | 109,841 | 171,998 | 190,931 | 190,931 | 562,291 | - | - | 80,708 | 452 | 81,160 |
| J088 | MORGAN CO BD OF EDUCATION | 209,579 | 328,177 | 364,302 | - | 902,058 | - | - | 153,993 | 95,763 | 249,756 |
| J089 | MUHLBERG CO LIB BD DIST | 32,434 | 50,789 | 56,379 | - | 139,602 | - | - | 23,832 | 29,883 | 53,715 |
| J090 | CITY OF BARDSTOWN | 319,483 | 500,274 | 555,343 | 480,329 | 1,855,429 | - | - | 234,747 | 661,888 | 896,635 |
| J091 | NICHOLAS CO BD OF ED | 96,315 | 150,818 | 167,419 | - | 414,552 | - | - | 70,769 | 243,501 | 314,270 |
| J092 | OHIO CO BD OF ED | 398,255 | 623,622 | 692,269 | - | 1,714,146 | - | - | 292,626 | 377,713 | 670,339 |
| J093 | OLDHAM COUNTY BD OF ED | 1,254,839 | 1,964,939 | 2,181,234 | 777,210 | 6,178,222 | - | - | 922,021 | 130,642 | 1,052,663 |
| J094 | OWEN CO BD OF ED | 194,054 | 303,867 | 337,316 | 159,783 | 995,020 | - | - | 142,586 | 9,911 | 152,497 |
| J095 | OWSLEY CO BD OF EDUCATION | 121,320 | 189,974 | 210,886 | - | 522,180 | - | - | 89,143 | 171,716 | 260,859 |
| J096 | PENDLETON CO BD OF ED | 220,622 | 345,470 | 383,499 | 27,179 | 976,770 | - | - | 162,107 | 289,145 | 451,252 |
| J097 | HAZARD CITY SCHOOLS | 87,526 | 137,056 | 152,143 | 278,108 | 654,833 | - | - | 64,312 | - | 64,312 |
| J098 | PIKE CO BD OF EDUCATION | 930,420 | 1,456,935 | 1,617,310 | - | 4,004,665 | - | - | 683,647 | 3,080,138 | 3,763,785 |
| J099 | POWELL CO BD OF EDUCATION | 252,112 | 394,779 | 438,236 | 415,238 | 1,500,365 | - | - | 185,245 | 59,987 | 245,232 |
| J100 | CITY OF SOMERSET | 448,071 | 701,629 | 778,863 | - | 1,928,563 | - | - | 329,230 | 499,609 | 828,839 |
| J101 | ROBERTSON CO BD OF ED | 48,994 | 76,719 | 85,164 | 185,813 | 396,690 | - | - | 35,999 | 12,081 | 48,080 |
| J102 | ROCKCASTLE CO BD OF ED | 283,839 | 444,460 | 493,385 | - | 1,221,684 | - | - | 208,557 | 373,610 | 582,167 |
| J103 | ROWAN CO BD OF ED | 382,152 | 598,408 | 664,279 | 146,306 | 1,791,145 | - | - | 280,795 | 243,096 | 523,891 |
| J104 | RUSSELL CO BD OF ED | 301,764 | 472,529 | 524,544 | - | 1,298,837 | - | - | 221,728 | 282,574 | 504,302 |
| J105 | SCOTT CO BOARD OF ED | 986,348 | 1,544,511 | 1,714,526 | 2,094,509 | 6,339,894 | - | - | 724,741 | 1,455 | 726,196 |
| J106 | SHELBY CO LIBRARY | 26,318 | 41,211 | 45,747 | 50,021 | 163,297 | - | - | 19,338 | - | 19,338 |
| J107 | SIMPSON CO BD OF ED | 318,215 | 498,289 | 553,139 | 153,540 | 1,523,183 | - | - | 233,815 | 3,141 | 236,956 |
| J108 | SPENCER CO BD OF EDUC | 322,598 | 505,153 | 560,759 | 51,562 | 1,440,072 | - | - | 237,036 | 36,210 | 273,246 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| J109 | TAYLOR CO BD OF ED | 298,557 | 467,506 | 518,968 | 417,851 | 1,702,882 | - | - | 219,371 | 28,558 | 247,929 |
| J110 | TODD CO BD OF ED | 224,329 | 351,274 | 389,942 | 62,069 | 1,027,614 | - | - | 164,831 | 20,329 | 185,160 |
| J111 | TRIGG CO BD OF ED | 203,675 | 318,932 | 354,039 | 123,532 | 1,000,178 | - | - | 149,654 | 153,456 | 303,110 |
| J112 | TRIMBLE CO BD OF ED | 118,859 | 186,120 | 206,607 | - | 511,586 | - | - | 87,334 | 262,579 | 349,913 |
| J113 | CITY OF MORGANFIELD | 171,087 | 267,903 | 297,393 | 203,579 | 939,962 | - | - | 125,710 | - | 125,710 |
| J115 | SPRINGFIELD WATER & SEWER | 54,766 | 85,758 | 95,198 | 55,429 | 291,151 | - | - | 40,241 | 99,529 | 139,770 |
| J117 | CITY OF SEBREE | 18,665 | 29,228 | 32,445 | 1,095 | 81,433 | - | - | 13,715 | 56,045 | 69,760 |
| J118 | CITY OF CORBIN | 128,384 | 201,035 | 223,164 | 47,639 | 600,222 | - | - | 94,333 | 42,063 | 136,396 |
| J119 | WOLFE CO BD OF EDUCATION | 122,785 | 192,268 | 213,433 | - | 528,486 | - | - | 90,219 | 211,657 | 301,876 |
| J120 | WOODFORD CO BD OF ED | 455,194 | 712,783 | 791,244 | 515,620 | 2,474,841 | - | - | 334,464 | 44,688 | 379,152 |
| J124 | PENNYRILE NAR TASK FORCE | 2,150 | 3,366 | 3,737 | - | 9,253 | - | - | 1,580 | 55,866 | 57,446 |
| J134 | LEX-FAY CO HUM RIGHTS COM | 13,519 | 21,168 | 23,499 | 3,013 | 61,199 | - | - | 9,933 | 16,019 | 25,952 |
| J135 | FLEMING CO EMS | 33,427 | 52,343 | 58,105 | 110,797 | 254,672 | - | - | 24,561 | - | 24,561 |
| J154 | CITY OF EARLINGTON | 17,724 | 27,754 | 30,810 | 75,254 | 151,542 | - | - | 13,023 | 19,087 | 32,110 |
| J156 | CITY OF JEFFERSONTOWN | 248,971 | 389,862 | 432,777 | 233,501 | 1,305,111 | - | - | 182,937 | - | 182,937 |
| J178 | LEBANON HOUSING AUTHORITY | 20,874 | 32,687 | 36,285 | 11,198 | 101,044 | - | - | 15,338 | 1,123 | 16,461 |
| J179 | MARSHALL CO TOURIST COMM | 5,973 | 9,353 | 10,383 | 4,176 | 29,885 | - | - | 4,389 | 53,409 | 57,798 |
| J190 | CITY OF BLOOMFIELD | 19,235 | 30,120 | 33,436 | 34,408 | 117,199 | - | - | 14,134 | 5,026 | 19,160 |
| J200 | SOMERSET-PULASKI CONV & V | 9,663 | 15,131 | 16,796 | 12,763 | 54,353 | - | - | 7,100 | 28,344 | 35,444 |
| J203 | FRONTIER HOUSING INC | 19,564 | 30,636 | 34,008 | - | 84,208 | - | - | 14,375 | 215,540 | 229,915 |
| J205 | GEORGETOWN-SCOTT CO P COM | 39,337 | 61,598 | 68,378 | 27,558 | 196,871 | - | - | 28,904 | 4,059 | 32,963 |
| J210 | BOYD CO AMBULANCE SERVICE | 3,930 | 6,155 | 6,832 | 9,086 | 26,003 | - | - | 2,888 | 1,234 | 4,122 |
| J214 | COMM ACTION SOUTHERN KY | 383,600 | 600,675 | 666,796 | 1,420,181 | 3,071,252 | - | - | 281,859 | 728,748 | 1,010,607 |
| J217 | CITY OF PROVIDENCE | 105,792 | 165,658 | 183,893 | 272,192 | 727,535 | - | - | 77,733 | 146,905 | 224,638 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 139,339 | 218,190 | 242,208 | 58,044 | 657,781 | - | - | 102,383 | 4,887 | 107,270 |
| J224 | HOUSING AUTH OF HOPKINSVL | 60,514 | 94,758 | 105,189 | - | 260,461 | - | - | 44,464 | 244,939 | 289,403 |
| J234 | LFUC HOUSING AUTHORITY | 242,411 | 379,589 | 421,373 | 151,232 | 1,194,605 | - | - | 178,117 | 41,388 | 219,505 |
| J256 | CITY OF ST MATTHEWS | 106,708 | 167,093 | 185,486 | 88,921 | 548,208 | - | - | 78,406 | 70,580 | 148,986 |
| J259 | CITY OF PARK HILLS | 8,383 | 13,127 | 14,572 | 3,059 | 39,141 | - | - | 6,160 | 3,846 | 10,006 |
| J305 | SCOTT CO SOIL CONSER DIST | - | - | - | - | - | - | - | - | 77,965 | 77,965 |
| J310 | CANNONSBURG WATER DIST | 29,942 | 46,886 | 52,047 | 34,404 | 163,279 | - | - | 22,001 | 19,768 | 41,769 |
| J314 | BOWL GRN WARREN AIRPRT BD | 16,487 | 25,817 | 28,658 | 10,971 | 81,933 | - | - | 12,114 | 8,102 | 20,216 |
| J317 | PROVIDENCE MUN HOUSING AU | 10,734 | 16,808 | 18,658 | 53,854 | 100,054 | - | - | 7,887 | 4,450 | 12,337 |
| J319 | CITY OF ALEXANDRIA | 53,609 | 83,946 | 93,187 | 87,929 | 318,671 | - | - | 39,391 | - | 39,391 |
| J324 | CITY OF OAK GROVE | 55,560 | 87,001 | 96,578 | 305,076 | 544,215 | - | - | 40,824 | 246,412 | 287,236 |
| J334 | CENTRAL KY ED COOPERATIVE | 5,902 | 9,242 | 10,260 | 6,530 | 31,934 | - | - | 4,337 | 104,111 | 108,448 |
| J356 | CITY OF WEST BUECHEL | 14,576 | 22,825 | 25,337 | 5,138 | 67,876 | - | - | 10,710 | 100,515 | 111,225 |
| J359 | CITY OF FORT WRIGHT | 27,058 | 42,370 | 47,034 | 87,588 | 204,050 | - | - | 19,882 | 25,371 | 45,253 |
| J405 | GEORGETOWN HOUSING AUTHOR | 29,091 | 45,554 | 50,568 | - | 125,213 | - | - | 21,375 | 242,173 | 263,548 |
| J414 | WARREN CO PLANNING COMM | 53,556 | 83,862 | 93,094 | 81,214 | 311,726 | - | - | 39,351 | 4,136 | 43,487 |
| J417 | WEBSTER CO CONSER DIST | 6,006 | 9,404 | 10,439 | 31,370 | 57,219 | - | - | 4,413 | - | 4,413 |
| J419 | CITY OF COLD SPRING | 22,454 | 35,161 | 39,031 | 86,507 | 183,153 | - | - | 16,499 | 15,388 | 31,887 |
| J424 | CITY OF CROFTON | 2,873 | 4,498 | 4,994 | - | 12,365 | - | - | 2,111 | 8,093 | 10,204 |
| J434 | KY LEAGUE OF CITIES | 433,749 | 679,203 | 753,968 | 427,837 | 2,294,757 | - | - | 318,707 | - | 318,707 |
| J456 | CITY OF SHIVELY | 59,720 | 93,515 | 103,809 | 157,339 | 414,383 | - | - | 43,881 | - | 43,881 |
| J459 | N KY AREA PLAN COMMISSION | 221,590 | 346,986 | 385,181 | 179,411 | 1,133,168 | - | - | 162,818 | 3,800 | 166,618 |
| J510 | CITY OF CATLETTSBURG | 26,186 | 41,004 | 45,518 | 6,842 | 119,550 | - | - | 19,241 | 59,397 | 78,638 |
| J514 | BARREN RIVER AREA DEV | 100,547 | 157,446 | 174,777 | 89,670 | 522,440 | - | - | 73,879 | 70,219 | 144,098 |
| J519 | NORTHERN KY COOP ED SER | 94,471 | 147,931 | 164,215 | 138,510 | 545,127 | - | - | 69,415 | - | 69,415 |
| J524 | HOPKINSVILLE S W AUTHORI | 187,067 | 292,926 | 325,171 | 143,545 | 948,709 | - | - | 137,452 | - | 137,452 |
| J534 | BLUEGRASS AREA DEV DISRIC | 202,030 | 316,356 | 351,180 | 94,982 | 964,548 | - | - | 148,446 | 505,219 | 653,665 |
| J556 | LOUISVILLE CONV BUREAU | 355,540 | 556,736 | 618,020 | 141,870 | 1,672,166 | - | - | 261,241 | 229,405 | 490,646 |
| J559 | CITY OF CRESCENT SPRINGS | 18,828 | 29,483 | 32,728 | 7,870 | 88,909 | - | - | 13,834 | 148,618 | 162,452 |
| J610 | BOYD CO CONSERVATION DIST | 2,982 | 4,669 | 5,183 | - | 15,748 | - | - | 2,191 | - | 2,191 |
| J614 | BOWL GRN CONV & VISIT BUR | 26,299 | 41,181 | 45,714 | 6,416 | 119,610 | - | - | 19,324 | 36,266 | 55,590 |
| J619 | CITY OF FORT THOMAS | 129,960 | 203,502 | 225,903 | 109,403 | 668,768 | - | - | 95,491 | 187,697 | 283,188 |
| J656 | OHIO VALLEY ED COOP | 179,749 | 281,468 | 312,451 | 126,968 | 900,636 | - | - | 132,075 | 53,289 | 185,364 |
| J710 | BIG SANDY WATER DISTRICT | 22,845 | 35,772 | 39,710 | 126,584 | 224,911 | - | - | 16,786 | 32,010 | 48,796 |
| J714 | BOWLING GR/WARREN COMM ED | 29,810 | 46,680 | 51,818 | 21,446 | 149,754 | - | - | 21,904 | - | 21,904 |
| J719 | CITY OF SOUTHGATE | 17,524 | 27,440 | 30,460 | - | 75,424 | - | - | 12,876 | 90,346 | 103,222 |
| J734 | ACCESS TO JUSTICE FNDN | - | - | - | - | - | - | - | - | - | - |
| J756 | CITY OF PROSPECT | 26,308 | 41,196 | 45,731 | 38,185 | 151,420 | - | - | 19,331 | 23,679 | 43,010 |
| J759 | N KY COMMUNITY ACT COMM | 257,391 | 403,046 | 447,412 | 112,798 | 1,220,647 | - | - | 189,124 | 59,831 | 248,955 |
| J810 | HOUSING AUTH OF ASHLAND | 45,295 | 70,927 | 78,734 | 28,290 | 223,246 | - | - | 33,282 | - | 33,282 |
| J814 | HOUSING AUTH BOWLING GRN | 121,324 | 189,980 | 210,893 | 306,519 | 828,716 | - | - | 89,146 | 75,281 | 164,427 |
| J819 | CITY OF BELLEVUE | 47,814 | 74,871 | 83,113 | 63,237 | 269,035 | - | - | 35,132 | 27,792 | 62,924 |
| J834 | KY LEGAL SERVICE PROGRAMS | 34,881 | 54,619 | 60,632 | 132,659 | 282,791 | - | - | 25,629 | - | 25,629 |
| J856 | LOUISVILLE WATER COMPANY | 2,385,317 | 3,735,142 | 4,146,296 | 182,108 | 10,448,863 | - | - | 1,752,666 | 494,642 | 2,247,308 |
| J859 | CITY OF VILLA HILLS | 23,761 | 37,207 | 41,302 | 26,570 | 128,840 | - | - | 17,459 | 10,085 | 27,544 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| J910 | SANITATION DISTRICT #4 | 31,595 | 49,474 | 54,920 | 27,845 | 163,834 | - | - | 23,215 | 4,738 | 27,953 |
| J914 | BOWLING GRN HUM RIGHT COM | 5,510 | 8,629 | 9,578 | 4,441 | 28,158 | - | - | 4,049 | 1,314 | 5,363 |
| J919 | CITY OF DAYTON | 30,164 | 47,234 | 52,433 | 39,237 | 169,068 | - | - | 22,164 | 7,515 | 29,679 |
| J959 | OKOLONA FIRE DISTRICT | 3,514 | 5,502 | 6,107 | 9,645 | 24,768 | - | - | 2,582 | - | 2,582 |
| J959 | CITY OF INDEPENDENCE | 61,524 | 96,339 | 106,944 | 10,108 | 274,915 | - | - | 45,206 | 25,998 | 71,204 |
| K001 | CITY OF COLUMBIA | 51,928 | 81,314 | 90,264 | 153,244 | 376,750 | - | - | 38,155 | - | 38,155 |
| K002 | ALLEN CO BD OF ED | 303,631 | 475,452 | 527,788 | 110,561 | 1,417,432 | - | - | 223,100 | - | 223,100 |
| K003 | ANDERSON CO BD OF ED | 328,881 | 514,992 | 571,681 | 385,428 | 1,800,982 | - | - | 241,653 | 129,391 | 371,044 |
| K004 | CITY OF WICKLIFFE | 18,170 | 28,452 | 31,584 | 5,639 | 83,845 | - | - | 13,351 | 9,010 | 22,361 |
| K005 | BARREN CO BD OF EDUCATION | 483,042 | 756,389 | 839,651 | - | 2,079,082 | - | - | 354,926 | 1,050,690 | 1,405,616 |
| K006 | CITY OF OWINGSVILLE | 35,849 | 56,135 | 62,314 | 40,791 | 195,089 | - | - | 26,340 | - | 26,340 |
| K007 | BELL CO BD OF ED | 286,972 | 449,366 | 498,831 | 430,440 | 1,665,609 | - | - | 210,859 | 646,677 | 857,536 |
| K009 | PARIS BD OF EDUCATION | 81,180 | 127,119 | 141,112 | 18,289 | 367,700 | - | - | 59,649 | 48,090 | 107,739 |
| K010 | CITY OF ASHLAND | 590,755 | 925,057 | 1,026,885 | 104,440 | 2,647,137 | - | - | 434,071 | 157,214 | 591,285 |
| K011 | CITY OF DANVILLE | 244,930 | 383,533 | 425,752 | 325,302 | 1,379,517 | - | - | 179,968 | - | 179,968 |
| K012 | AUGUSTA BD OF ED | 21,244 | 33,265 | 36,927 | 46,538 | 137,974 | - | - | 15,609 | 14,139 | 29,748 |
| K013 | JACKSON CITY SCHOOLS | 38,327 | 60,016 | 66,623 | 3,930 | 168,896 | - | - | 28,162 | 198,639 | 226,801 |
| K014 | CLOVERPORT INDEPENDENT SC | 32,337 | 50,636 | 56,210 | 3,424 | 142,607 | - | - | 23,760 | 287,310 | 311,070 |
| K015 | BULLITT CO PUBLIC LIBRARY | 131,486 | 205,892 | 228,557 | 210,047 | 775,982 | - | - | 96,612 | - | 96,612 |
| K016 | CITY OF MORGANTOWN | 55,979 | 87,657 | 97,306 | - | 240,942 | - | - | 41,132 | 96,894 | 138,026 |
| K017 | GEORGE COON PUBLIC LIBRAR | 9,657 | 15,122 | 16,786 | 4,611 | 46,176 | - | - | 7,096 | 46,616 | 53,712 |
| K018 | CITY OF MURRAY | 319,923 | 500,963 | 556,108 | 529,653 | 1,906,647 | - | - | 235,070 | 111,246 | 346,316 |
| K019 | CITY OF NEWPORT | 165,845 | 259,694 | 288,281 | 29,604 | 743,424 | - | - | 121,858 | 6,267 | 128,125 |
| K020 | CARLISLE CO BD OF ED | 64,634 | 101,209 | 112,350 | 5,136 | 283,329 | - | - | 47,491 | 118,008 | 165,499 |
| K021 | CARROLL CO PUBLIC LIBRARY | 31,197 | 48,851 | 54,228 | 14,503 | 148,779 | - | - | 22,923 | 37 | 22,960 |
| K022 | CARTER CO EMER AMBUL DIST | 87,218 | 136,574 | 151,607 | 170,537 | 545,936 | - | - | 64,085 | 454,888 | 518,973 |
| K023 | CASEY CO AMBULANCE SERV | 38,121 | 59,693 | 66,264 | 117,554 | 281,632 | - | - | 28,010 | 2,881 | 30,891 |
| K025 | CLARK CO LIBRARY BD | 65,108 | 101,952 | 113,174 | 81,225 | 361,459 | - | - | 47,840 | 60,753 | 108,593 |
| K026 | CITY OF MANCHESTER | 62,346 | 97,627 | 108,374 | 16,159 | 284,506 | - | - | 45,810 | 288,553 | 334,363 |
| K027 | CLINTON CO PUBLIC LIBRARY | 5,870 | 9,192 | 10,203 | 18,356 | 43,621 | - | - | 4,313 | 16 | 4,329 |
| K028 | CITY OF MARION | 63,324 | 99,158 | 110,073 | 12,191 | 284,746 | - | - | 46,528 | 138,682 | 185,210 |
| K029 | CITY OF BURKESVILLE | 47,152 | 73,835 | 81,963 | 36,235 | 239,185 | - | - | 16,434 | 64,438 | 80,872 |
| K030 | OWENSBORO BD OF ED | 600,544 | 940,386 | 1,043,901 | 677,631 | 3,262,462 | - | - | 441,263 | - | 441,263 |
| K032 | ELLIOTT CO AMB SERVICE | - | - | - | 121,057 | 121,057 | - | - | - | 307,335 | 307,335 |
| K033 | ESTILL CO BD OF EDUCATION | 250,968 | 392,988 | 436,248 | - | 241,860 | - | - | 184,405 | 75,469 | 259,874 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 5,865,394 | 9,184,555 | 10,195,567 | - | 25,245,516 | - | - | 4,309,730 | 1,474,815 | 5,784,545 |
| K035 | LICKING VALLEY COM ACTION | 121,791 | 190,711 | 211,704 | 2,170 | 526,376 | - | - | 89,489 | 496,088 | 585,577 |
| K036 | FLOYD CO SCHOOLS | 708,555 | 1,109,518 | 1,231,651 | 1,483,289 | 4,533,013 | - | - | 520,626 | 118,918 | 639,544 |
| K038 | FULTON CITY SCHOOLS | 29,426 | 46,078 | 51,150 | - | 126,654 | - | - | 21,621 | 236,419 | 258,040 |
| K039 | GALLATIN CO PUBLIC LIB | 12,947 | 20,273 | 22,505 | - | 55,725 | - | - | 9,513 | 12,470 | 21,983 |
| K040 | GARRARD CO BD OF ED | 239,831 | 375,549 | 416,888 | 60,797 | 1,093,065 | - | - | 176,221 | 42,673 | 218,894 |
| K041 | CITY OF WILLIAMSTOWN | 133,259 | 208,669 | 231,638 | 88,665 | 662,231 | - | - | 97,915 | 17,832 | 115,747 |
| K042 | GRAVES CO BD OF ED | 408,286 | 639,331 | 709,707 | 4,414 | 1,761,738 | - | - | 299,998 | 800,912 | 1,100,910 |
| K043 | CITY OF LEITCHFIELD | 106,509 | 166,781 | 185,140 | 17,885 | 476,315 | - | - | 78,260 | 32,749 | 111,009 |
| K044 | CITY OF GREENSBURG | 55,116 | 86,306 | 95,806 | 22,280 | 259,508 | - | - | 40,498 | 3,090 | 43,588 |
| K045 | GREENUP CO BD OF ED | 304,048 | 476,105 | 528,513 | 1,496,371 | 187,705 | - | - | 223,406 | 251,981 | 475,387 |
| K046 | CITY OF HAWESVILLE | 26,446 | 41,411 | 45,970 | 29,284 | 143,111 | - | - | 19,432 | 11,975 | 31,407 |
| K047 | HARDIN CO BD OF ED | 1,572,017 | 2,461,604 | 2,732,571 | 1,357,788 | 8,123,980 | - | - | 1,155,075 | 39,977 | 1,195,052 |
| K048 | HARLAN INDEPENDENT SCHOOL | 46,322 | 72,535 | 80,520 | 16,234 | 215,611 | - | - | 34,036 | 55,856 | 89,892 |
| K049 | CITY OF CYNTHIANA | 109,150 | 170,917 | 189,731 | 126,889 | 596,687 | - | - | 80,201 | - | 80,201 |
| K050 | CAVERNA INDEPENDENT SCH | 72,757 | 113,929 | 126,470 | - | 313,156 | - | - | 53,460 | 42,303 | 95,763 |
| K052 | HENRY CO BD OF EDUCATION | 213,255 | 333,934 | 370,692 | 75,635 | 993,516 | - | - | 156,694 | 70,449 | 227,143 |
| K055 | JACKSON CO CONSERV DIST | - | - | - | - | - | - | - | - | 12,675 | 12,675 |
| K057 | JESSAMINE CO PUBLIC LIBRA | 114,284 | 178,956 | 198,655 | 405,168 | 897,063 | - | - | 83,973 | - | 83,973 |
| K058 | JOHNSON CO BD OF ED | 329,185 | 515,468 | 572,209 | - | 1,416,862 | - | - | 241,876 | 107,036 | 348,912 |
| K060 | LKLP COMM ACTION COUNCIL | 699,919 | 1,095,995 | 1,216,640 | 1,407,209 | 4,419,763 | - | - | 514,281 | 163,785 | 678,066 |
| K061 | BARBOURVILLE CITY SCHOOLS | 39,785 | 62,298 | 69,156 | - | 171,239 | - | - | 29,233 | 91,500 | 120,733 |
| K062 | LARUE CO BD OF EDUCATION | 229,560 | 359,466 | 399,035 | 201,181 | 1,189,242 | - | - | 168,674 | 79,483 | 248,157 |
| K063 | LONDON UTILITY COMM | 103,168 | 161,549 | 179,332 | 70,531 | 514,580 | - | - | 75,805 | 126,561 | 202,366 |
| K064 | CITY OF LOUISA | 41,160 | 64,452 | 71,547 | 61,291 | 238,450 | - | - | 30,243 | 4,472 | 34,715 |
| K065 | CITY OF BEATTYVILLE | 53,713 | 84,108 | 93,366 | 98,828 | 330,015 | - | - | 39,466 | - | 39,466 |
| K066 | LESLIE CO PUBLIC LIBRARY | 18,862 | 29,536 | 32,788 | 2,731 | 83,917 | - | - | 13,860 | 3,208 | 17,068 |
| K067 | LETCHER CO BD OF ED | 343,456 | 537,813 | 597,014 | 63,717 | 1,542,000 | - | - | 252,362 | 300,064 | 552,426 |
| K068 | LEWIS CO BD OF ED | 211,375 | 330,989 | 367,424 | 123,706 | 1,033,494 | - | - | 155,312 | 27,313 | 182,625 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 13,951 | 21,845 | 24,250 | 10,552 | 70,598 | - | - | 10,251 | 24,971 | 35,222 |
| K070 | LIVINGSTON CO CONSERV DIS | 3,404 | 5,331 | 5,918 | 8,918 | 23,571 | - | - | 2,502 | 179 | 2,681 |
| K071 | CITY OF RUSSELLVILLE | 145,408 | 227,693 | 252,757 | 131,978 | 757,836 | - | - | 106,842 | 69,010 | 175,852 |
| K072 | LYON CO BD OF EDUCATION | 109,581 | 171,591 | 190,479 | 231,153 | 702,804 | - | - | 80,517 | - | 80,517 |
| K073 | PADUCAH BOARD OF ED | 354,256 | 554,726 | 615,789 | - | 1,524,771 | - | - | 260,298 | 379,082 | 639,380 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| K074 | MCCREARY CO WATER DIST | 79,856 | 125,046 | 138,811 | 11,460 | 355,173 | - | - | 58,676 | 126,546 | 185,222 |
| K075 | CITY OF CALHOUN | 15,418 | 24,142 | 26,800 | 11,571 | 77,991 | - | - | 11,329 | 23,668 | 34,997 |
| K077 | MAGOFFIN CO LIBRARY | 3,598 | 5,634 | 6,254 | - | 15,486 | - | - | 2,643 | 14,553 | 17,196 |
| K078 | CITY OF LEBANON | 109,483 | 171,438 | 190,310 | 130,458 | 601,689 | - | - | 80,445 | 84,893 | 165,338 |
| K079 | CITY OF BENTON | 112,253 | 175,775 | 195,124 | 7,075 | 490,227 | - | - | 82,480 | 66,444 | 148,924 |
| K080 | MARTIN COUNTY LIBRARY | 13,662 | 21,393 | 23,748 | 4,805 | 63,608 | - | - | 10,038 | 18,918 | 28,956 |
| K081 | MAYSVILLE UTILITY COMM | - | - | - | - | - | - | - | - | 203,844 | 203,844 |
| K082 | CITY OF MULDRAGH | 21,272 | 33,310 | 36,977 | 5,804 | 97,363 | - | - | 15,630 | 55,915 | 71,545 |
| K083 | CITY OF FRENCHBURG | 19,019 | 29,782 | 33,060 | 2,133 | 83,994 | - | - | 13,975 | 10,410 | 24,385 |
| K085 | METCALFE HEALTH CARE CTN | 139,370 | 218,238 | 242,261 | 117,801 | 717,670 | - | - | 102,405 | 84,367 | 186,772 |
| K086 | MONROE CO CONSERV DIST | 3,930 | 6,155 | 6,832 | 3,877 | 20,794 | - | - | 2,888 | 9,236 | 12,124 |
| K087 | MONTGOMERY CO BD OF ED | 430,844 | 674,654 | 748,918 | - | 1,854,416 | - | - | 316,572 | 277,268 | 593,840 |
| K088 | GATEWAY COMM SER ORGANIZ | 345,980 | 541,767 | 601,403 | 2,682,470 | 4,171,620 | - | - | 254,217 | - | 254,217 |
| K089 | MUHLENBERG CO BD OF ED | 561,112 | 878,638 | 975,356 | 181,836 | 2,596,942 | - | - | 412,289 | 425,084 | 837,373 |
| K090 | NELSON COUNTY BD OF ED | 442,987 | 693,669 | 770,026 | 10,508 | 1,917,190 | - | - | 325,495 | 372,457 | 697,952 |
| K091 | CITY OF CARLISLE | 44,232 | 69,262 | 76,886 | - | 190,380 | - | - | 32,500 | 74,413 | 106,913 |
| K092 | OHIO CO LIBRARY | 27,171 | 42,547 | 47,230 | 45,286 | 162,234 | - | - | 19,964 | 9,890 | 29,854 |
| K093 | OLDHAM CO LIBRARY BD | 63,440 | 99,340 | 110,275 | 1,243 | 274,298 | - | - | 46,614 | 15,134 | 61,748 |
| K094 | OWEN CO PUBLIC LIBRARY | 14,817 | 23,202 | 25,756 | 3,479 | 67,254 | - | - | 10,887 | 7,407 | 18,294 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 3,217 | 5,038 | 5,592 | 6,598 | 20,445 | - | - | 2,364 | 28,839 | 31,203 |
| K096 | PENDLETON CO LIBRARY | 19,172 | 30,022 | 33,326 | 21,669 | 104,189 | - | - | 14,087 | 6,074 | 20,161 |
| K097 | PERRY CO BD OF EDUCATION | 461,125 | 722,070 | 801,554 | 182,647 | 2,167,396 | - | - | 338,822 | 157,607 | 496,429 |
| K098 | PIKEVILLE INDEPENDENT SCH | 85,960 | 134,603 | 149,420 | - | 369,983 | - | - | 63,161 | 163,905 | 227,066 |
| K099 | CITY OF STANTON | 19,958 | 31,253 | 34,693 | 46,110 | 132,014 | - | - | 14,665 | - | 14,665 |
| K100 | SOMERSET BD OF EDUCATION | 133,741 | 209,423 | 232,476 | 6,553 | 582,193 | - | - | 98,269 | 54,396 | 152,665 |
| K101 | CITY OF MOUNT OLIVET | 1,301 | 2,037 | 2,261 | 4,669 | 10,268 | - | - | 956 | 15,623 | 16,579 |
| K102 | ROCKCASTLE CONSERV DIST | 1,892 | 2,962 | 3,288 | 1,702 | 9,844 | - | - | 1,390 | - | 1,390 |
| K103 | CITY OF MOREHEAD | 109,462 | 171,405 | 190,273 | 24,008 | 495,148 | - | - | 80,430 | 8,885 | 89,315 |
| K104 | RUSSELL CO CONS DIST | 2,274 | 3,561 | 3,953 | 283 | 10,071 | - | - | 1,671 | 134 | 1,805 |
| K105 | CITY OF GEORGETOWN | 256,037 | 400,925 | 445,058 | 161,500 | 1,263,520 | - | - | 188,129 | 109,752 | 297,881 |
| K106 | CITY OF SHELBYVILLE | 123,677 | 193,664 | 214,982 | 249,404 | 781,727 | - | - | 90,874 | - | 90,874 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 11,879 | 18,602 | 20,649 | - | 51,130 | - | - | 8,729 | 7,212 | 15,941 |
| K108 | CITY OF TAYLORSVILLE | 58,301 | 91,293 | 101,342 | 32,139 | 283,075 | - | - | 42,838 | 122,886 | 165,726 |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 126,500 | 198,085 | 219,889 | 208,445 | 752,919 | - | - | 92,949 | 38,614 | 131,563 |
| K110 | TODD COUNTY WATER DIST | 24,702 | 38,680 | 42,938 | 22,750 | 129,070 | - | - | 18,150 | 34,483 | 52,633 |
| K111 | CITY OF CADIZ | 80,969 | 126,789 | 140,746 | 85,350 | 433,854 | - | - | 59,494 | 43,488 | 102,982 |
| K112 | TRIMBLE CO LIBRARY | 16,208 | 25,379 | 28,173 | 35,234 | 104,994 | - | - | 11,909 | 3,338 | 15,247 |
| K113 | UNION CO BD OF EDUCATION | 253,204 | 396,490 | 440,134 | - | 1,089,828 | - | - | 186,047 | 347,166 | 533,213 |
| K114 | CITY OF BOWLING GREEN | 827,023 | 1,295,026 | 1,437,580 | 687,098 | 4,246,727 | - | - | 607,674 | 45,250 | 652,924 |
| K115 | CITY OF SPRINGFIELD | 51,970 | 81,379 | 90,337 | 73,135 | 296,821 | - | - | 38,186 | 22,659 | 60,845 |
| K116 | WAYNE CO BD OF ED | 327,030 | 512,092 | 568,462 | 8,208 | 1,415,792 | - | - | 240,293 | 209,006 | 449,299 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 11,610 | 18,179 | 20,181 | 1,907 | 51,877 | - | - | 8,530 | 10,279 | 18,809 |
| K118 | WHITLEY CO BD OF ED | 461,012 | 721,893 | 801,357 | - | 1,984,262 | - | - | 338,739 | 279,317 | 618,056 |
| K119 | WOLFE COUNTY LIBRARY | 5,260 | 8,236 | 9,143 | 11,092 | 33,731 | - | - | 3,865 | 14,249 | 18,114 |
| K120 | CITY OF VERSAILLES | 161,616 | 253,072 | 280,930 | 31,972 | 727,590 | - | - | 118,751 | 276,105 | 394,856 |
| K137 | KY MAGISTRATES/COMM ASSOC | 14,597 | 22,858 | 25,374 | 23,894 | 86,723 | - | - | 10,726 | - | 10,726 |
| K141 | GRANT CO PLANNING COMM | 4,036 | 6,319 | 7,015 | 6,527 | 23,897 | - | - | 2,965 | 1,704 | 4,669 |
| K181 | WESTERN LEWIS-RECTORVILLE | 13,000 | 20,357 | 22,598 | 1,773 | 57,728 | - | - | 9,552 | 24,348 | 33,900 |
| K200 | CITY OF FERGUSON | 813 | 1,273 | 1,413 | 18,260 | 21,759 | - | - | 597 | - | 597 |
| K214 | GREEN RIVER EDUC COOP | 7,134 | 11,171 | 12,401 | - | 30,706 | - | - | 5,242 | 133,409 | 138,651 |
| K219 | NORTHERN KY WATER SER DIS | 649,739 | 1,017,419 | 1,129,414 | 862,116 | 3,658,688 | - | - | 477,410 | 53,168 | 530,578 |
| K237 | KY CO JUDGE/EX ASSOC | 14,614 | 22,885 | 25,404 | 8,357 | 71,260 | - | - | 10,738 | 569 | 11,307 |
| K256 | JEFFERSONTOWN FIRE DIST | 6,553 | 10,261 | 11,390 | 60,059 | 88,263 | - | - | 4,815 | - | 4,815 |
| K314 | KY LEGAL AID | 147,979 | 231,718 | 257,225 | 451,980 | 1,088,902 | - | - | 108,731 | 15,787 | 124,518 |
| K315 | MT WASHINGTON FIRE P DIST | 4,426 | 6,930 | 7,693 | 1,307 | 20,356 | - | - | 3,252 | - | 3,252 |
| K319 | CITY OF SILVER GROVE | 7,325 | 11,471 | 12,733 | 7,076 | 38,605 | - | - | 5,382 | - | 5,382 |
| K337 | KY COUNCIL OF ADD'S | - | - | - | - | - | - | - | - | 58,483 | 58,483 |
| K356 | ST MATTHEWS FIRE DIST. | 5,761 | 9,021 | 10,014 | 11,517 | 36,313 | - | - | 4,233 | - | 4,233 |
| K414 | CITY OF SMITHS GROVE | - | - | - | - | - | - | - | - | 27,711 | 27,711 |
| K419 | ALEXANDRIA FIRE DISTRICT | 954 | 1,494 | 1,659 | 32,837 | 36,944 | - | - | 701 | 151,551 | 152,252 |
| K459 | CITY OF LAKESIDE PARK | 3,163 | 4,954 | 5,499 | 3,770 | 17,386 | - | - | 2,324 | - | 2,324 |
| K519 | CITY OF MELBOURNE | 2,574 | 4,031 | 4,475 | 654 | 11,744 | - | - | 1,892 | 168 | 2,060 |
| K559 | CITY OF TAYLOR MILL | 36,921 | 57,815 | 64,179 | 24,820 | 183,735 | - | - | 27,129 | 54,976 | 82,105 |
| K614 | WARREN CO PUBLIC LIBRARY | 92,698 | 145,154 | 161,133 | 21,288 | 420,273 | - | - | 68,112 | 3,228 | 71,340 |
| K619 | CAMPBELL CO CONS DISPATCH | 103,409 | 161,926 | 179,751 | 47,874 | 492,960 | - | - | 75,982 | 82,064 | 158,046 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 63,438 | 99,337 | 110,272 | 63,842 | 336,889 | - | - | 46,613 | - | 46,613 |
| K719 | CENTRAL CAMPBELL CO FIRE | 2,182 | 3,417 | 3,793 | 47 | 9,439 | - | - | 1,604 | 2,618 | 4,222 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 4,248 | 6,652 | 7,384 | 3,935 | 22,219 | - | - | 3,121 | 326 | 3,447 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| K856 | HIGHVIEW FIRE DISTRICT | 4,564 | 7,146 | 7,933 | 7,359 | 27,002 | - | - | 3,353 | - | 3,353 |
| K859 | CITY OF FORT MITCHELL | 43,723 | 68,465 | 76,002 | 63,090 | 251,280 | - | - | 32,126 | 38,621 | 70,747 |
| K956 | CITY OF MEADOW VALE | - | - | - | - | - | - | - | - | - | - |
| K959 | HOUSING AUTH OF COVINGTON | 92,189 | 144,358 | 160,248 | 416,432 | 813,227 | - | - | 67,738 | 293,082 | 360,820 |
| L001 | ADAIR CO AMBULANCE SER | - | - | - | - | - | - | - | - | - | - |
| L002 | ALLEN CO CONSERVATION DIS | 2,682 | 4,199 | 4,661 | 11,015 | 22,557 | - | - | 1,970 | - | 1,970 |
| L003 | ANDERSON PUBLIC LIBRARY | 22,877 | 35,823 | 39,766 | 23,461 | 121,927 | - | - | 16,809 | 44,242 | 61,051 |
| L004 | CITY OF BARLOW | 7,549 | 11,821 | 13,122 | 4,115 | 36,607 | - | - | 5,547 | 8,043 | 13,590 |
| L005 | CITY OF GLASGOW | 232,213 | 363,620 | 403,646 | 128,033 | 1,127,512 | - | - | 170,624 | 146,766 | 317,390 |
| L006 | BATH CO WATER DISTRICT | 26,046 | 40,786 | 45,275 | 3,153 | 115,260 | - | - | 19,138 | 45,527 | 64,665 |
| L007 | BELL CO COURT CLERK | 17,910 | 28,045 | 31,132 | 2,600 | 79,687 | - | - | 13,160 | 18,418 | 31,578 |
| L008 | BOONE CO BD OF ED | 2,263,525 | 3,544,428 | 3,934,589 | 5,890,669 | 15,633,211 | - | - | 1,663,176 | 95,278 | 1,758,454 |
| L009 | CITY OF PARIS | 319,548 | 500,376 | 555,456 | 173,863 | 1,549,243 | - | - | 234,795 | 38,314 | 273,109 |
| L010 | FIVCO AREA DEVELOPMT DIST | 81,652 | 127,858 | 141,933 | 71,008 | 422,451 | - | - | 59,996 | 128,844 | 188,840 |
| L011 | DANVILLE BOYLE CO REC | 18,652 | 29,207 | 32,422 | 198,304 | 278,585 | - | - | 13,705 | 37,731 | 51,436 |
| L012 | BRACKEN COUNTY PUB LIBRAR | 9,550 | 14,954 | 16,600 | 8,866 | 49,970 | - | - | 7,017 | 4 | 7,021 |
| L013 | BREATHITT CO PUBLIC LIB | 13,081 | 20,483 | 22,737 | 14,710 | 71,011 | - | - | 9,611 | 2,902 | 12,513 |
| L014 | BRECKINRIDGE CO CLERK OFF | 23,210 | 36,344 | 40,345 | 11,143 | 111,042 | - | - | 17,054 | 4,422 | 21,476 |
| L015 | CITY OF MT WASHINGTON | 176,617 | 276,562 | 307,005 | 815,173 | 1,575,357 | - | - | 129,773 | 99,681 | 229,454 |
| L016 | BUTLER CO AMBULANCE SVC | 47,906 | 75,015 | 83,273 | 188,769 | 394,963 | - | - | 35,200 | - | 35,200 |
| L017 | CALDWELL COUNTY EMS | - | - | - | - | - | - | - | - | - | - |
| L018 | MURRAY PUBLIC SCHOOLS | 300,982 | 471,304 | 523,184 | 729,362 | 2,024,832 | - | - | 221,153 | - | 221,153 |
| L020 | BALLARD/CARLISLE/LIV PB L | - | - | - | - | - | - | - | - | - | - |
| L021 | CITY OF CARROLLTON | 105,231 | 164,780 | 182,919 | 106,614 | 559,544 | - | - | 77,321 | - | 77,321 |
| L022 | NORTHEAST KY CAA | 195,670 | 306,398 | 340,125 | 1,027,325 | 1,851,332 | - | - | 143,773 | 43,669 | 187,442 |
| L023 | CITY OF LIBERTY | 64,861 | 101,566 | 112,746 | 113,365 | 392,538 | - | - | 47,658 | - | 47,658 |
| L024 | HOPKINSVLE CHRIST LIBRARY | 26,375 | 41,301 | 45,847 | 221,891 | 221,891 | - | - | 19,380 | - | 19,380 |
| L025 | CITY OF WINCHESTER | 161,243 | 252,488 | 280,281 | 6,391 | 700,403 | - | - | 118,477 | 38,954 | 157,431 |
| L026 | DANIEL BOONE COMM AGENCY | 246,273 | 385,636 | 428,086 | 190,236 | 1,250,231 | - | - | 180,954 | 181,511 | 362,465 |
| L027 | CITY OF ALBANY | 79,371 | 124,285 | 137,966 | - | 341,622 | - | - | 58,319 | 153,266 | 211,585 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 35,743 | 55,970 | 62,131 | 7,565 | 161,409 | - | - | 26,263 | 25,736 | 51,999 |
| L029 | CUMBERLAND CO SOIL & WAT | 2,190 | 3,429 | 3,807 | 2,820 | 12,246 | - | - | 1,609 | - | 1,781 |
| L031 | EDMONSON CO AMBULANCE DIS | 19,654 | 30,776 | 34,164 | 25,349 | 109,943 | - | - | 14,441 | 22,958 | 37,399 |
| L032 | SANDY HOOK WATER DISTRICT | 16,322 | 25,559 | 28,373 | 42,729 | 112,983 | - | - | 11,993 | 462 | 12,455 |
| L033 | CITY OF IRVINE | 35,001 | 54,808 | 60,841 | 6,808 | 157,458 | - | - | 25,718 | 47,494 | 73,212 |
| L035 | CITY OF FLEMINGSBURG | 49,916 | 78,163 | 86,767 | 65,477 | 280,323 | - | - | 36,677 | 27,669 | 64,346 |
| L036 | FLOYD CO LIBRARY | 35,103 | 54,967 | 61,017 | 52,613 | 203,700 | - | - | 25,792 | 26,456 | 52,248 |
| L038 | FULTON CO LIBRARY | 9,469 | 14,828 | 16,460 | 8,711 | 49,468 | - | - | 6,958 | 20,106 | 27,064 |
| L039 | CITY OF WARSAW | 17,856 | 27,961 | 31,039 | 76,567 | 153,423 | - | - | 13,120 | - | 13,120 |
| L041 | GRANT CO PUBLIC LIBRARY | 33,314 | 52,166 | 57,909 | 26,821 | 170,210 | - | - | 24,478 | - | 24,478 |
| L042 | MAYFIELD CITY SCHOOLS | 244,716 | 383,198 | 425,379 | 207,268 | 1,260,561 | - | - | 179,810 | 218,812 | 398,622 |
| L043 | LEITCHFIELD UTILITY COMM | 100,264 | 157,002 | 174,285 | 161,030 | 592,581 | - | - | 73,671 | - | 73,671 |
| L044 | GREEN CO AMBULANCE SVC | 17,690 | 27,701 | 30,750 | 43,624 | 119,765 | - | - | 12,998 | 13,111 | 26,109 |
| L045 | RACELAND BOARD OF EDUC | 85,541 | 133,947 | 148,692 | 141,976 | 510,156 | - | - | 62,853 | 7,382 | 70,235 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 17,709 | 27,730 | 30,783 | 55,696 | 131,918 | - | - | 13,012 | - | 13,012 |
| L047 | WEST POINT INDEPENDENT SC | 13,612 | 21,315 | 23,662 | 15,895 | 74,484 | - | - | 10,002 | 1,428 | 11,430 |
| L049 | CYNTHIANA/HARRISON LIBRAR | 16,013 | 25,074 | 27,834 | 404 | 69,325 | - | - | 11,766 | 51,479 | 63,245 |
| L050 | CITY OF MUNFORDVILLE | 19,084 | 29,884 | 33,173 | - | 82,141 | - | - | 14,023 | 123,653 | 137,676 |
| L051 | HENDERSON CO WATER DIST | 32,415 | 50,759 | 56,346 | 11,619 | 151,139 | - | - | 23,818 | 21,196 | 45,014 |
| L052 | CITY OF EMINENCE | 24,707 | 38,689 | 42,948 | 2,430 | 108,774 | - | - | 18,154 | 29,240 | 47,394 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 59,033 | 92,440 | 102,615 | 6,169 | 260,257 | - | - | 43,376 | 130,896 | 174,272 |
| L057 | CITY OF NICHOLASVILLE | 392,997 | 615,389 | 683,130 | 161,494 | 1,853,010 | - | - | 288,763 | 103,716 | 392,479 |
| L058 | PAINTSVILLE BD OF ED | 60,047 | 94,027 | 104,377 | - | 258,451 | - | - | 44,121 | 107,942 | 152,063 |
| L060 | KNOTT CO SOIL CONV DIST | 2,312 | 3,621 | 4,020 | 2,321 | 12,274 | - | - | 1,699 | - | 1,699 |
| L061 | CITY OF BARBOURVILLE | 46,649 | 73,047 | 81,088 | 110,568 | 311,352 | - | - | 34,277 | 18,953 | 53,230 |
| L062 | CITY OF HODGENVILLE | 67,344 | 105,453 | 117,061 | 113,128 | 402,986 | - | - | 49,482 | 90,904 | 140,386 |
| L063 | LAUREL CO PUBLIC LIB DIST | 59,491 | 93,156 | 103,410 | 4,570 | 260,627 | - | - | 43,712 | 73,767 | 117,479 |
| L064 | LOUISA WATER & SEWER COMM | 33,134 | 51,885 | 57,596 | - | 142,615 | - | - | 24,346 | 45,608 | 69,954 |
| L065 | LEE CO PUBLIC LIBRARY | 5,872 | 9,195 | 10,207 | 2,337 | 27,611 | - | - | 4,314 | - | 4,314 |
| L066 | CITY OF HYDEN | 8,196 | 12,818 | 14,230 | - | 35,234 | - | - | 6,015 | 9,555 | 15,570 |
| L067 | LETCHER COUNTY CONS DIST | 2,429 | 3,804 | 4,222 | 2,420 | 12,875 | - | - | 1,785 | - | 1,785 |
| L068 | HOUSING AUTH OF VANCEBURG | 6,155 | 9,638 | 10,699 | 330 | 26,822 | - | - | 4,522 | 6,607 | 11,129 |
| L069 | STANFORD WATER COMMISSION | 40,337 | 63,164 | 70,117 | 12,992 | 186,610 | - | - | 29,639 | 42,037 | 71,676 |
| L070 | KY WESTERN WATERLAND | - | - | - | - | - | - | - | - | - | - |
| L071 | RUSSELLVILLE CITY SCHOOLS | 121,565 | 190,357 | 211,312 | 306,540 | 829,774 | - | - | 89,323 | 4,309 | 93,632 |
| L072 | CITY OF EDDYVILLE | 20,345 | 31,858 | 35,364 | - | 87,567 | - | - | 14,949 | 155,664 | 170,613 |
| L073 | CITY OF PADUCAH | 607,078 | 950,616 | 1,055,258 | 130,571 | 2,743,523 | - | - | 446,064 | 104,111 | 550,175 |
| L074 | HOUSING AUTH MCREARY CO | 10,942 | 17,134 | 19,020 | 4,855 | 51,951 | - | - | 8,040 | 1,758 | 9,798 |
| L075 | CITY OF LIVERMORE | 14,308 | 22,405 | 24,872 | 9,355 | 70,940 | - | - | 10,513 | - | 10,513 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| L076 | BEREA BD OF ED | 102,026 | 159,761 | 177,347 | 89,443 | 528,577 | - | - | 74,966 | 483,255 | 558,221 |
| L077 | CITY OF SALVERSVILLE | 55,447 | 86,824 | 96,382 | 10,899 | 249,552 | - | - | 40,741 | 282,820 | 63,561 |
| L078 | MARION FREE PUBLIC LIBRAR | 20,081 | 31,444 | 34,906 | 3,728 | 90,159 | - | - | 14,755 | 36,779 | 51,534 |
| L079 | MARSHALL CO SOIL & WATER | 2,291 | 3,588 | 3,983 | 3,711 | 13,573 | - | - | 1,684 | 390 | 2,074 |
| L080 | MARTIN CO CONSERV DIST | 1,708 | 2,675 | 2,969 | - | 7,352 | - | - | 1,255 | 893 | 2,148 |
| L082 | MEADE CO BD OF ED | 467,282 | 731,711 | 812,256 | 103,567 | 2,114,816 | - | - | 343,346 | 472,603 | 815,949 |
| L083 | MENIFEE CO PUBLIC LIBRARY | 2,534 | 3,968 | 4,405 | 925 | 11,832 | - | - | 1,862 | 29,982 | 31,844 |
| L084 | BURGIN INDEPENDENT SCH | 46,607 | 72,982 | 81,015 | 32,978 | 233,582 | - | - | 34,246 | 68,512 | 102,758 |
| L085 | METCALFE CO PUBLIC LIB | 11,132 | 17,431 | 19,349 | 7,161 | 55,073 | - | - | 8,179 | 3,719 | 11,898 |
| L086 | CITY OF TOMPKINSVILLE | 62,474 | 97,828 | 108,596 | 202,198 | 471,096 | - | - | 45,904 | 287,041 | 332,945 |
| L087 | MONTGOMERY CO SAN DIST #2 | 3,521 | 5,514 | 6,121 | 60 | 15,216 | - | - | 2,587 | 19,830 | 22,417 |
| L088 | MORGAN COUNTY LIBRARY | 10,577 | 16,562 | 18,385 | 26,386 | 71,910 | - | - | 7,772 | 20 | 7,792 |
| L090 | CITY OF NEW HAVEN | 8,582 | 13,438 | 14,918 | 11,889 | 48,827 | - | - | 6,306 | - | 6,306 |
| L091 | NICHOLAS COUNTY LIBRARY | 3,967 | 6,212 | 6,895 | 19,773 | 36,847 | - | - | 2,915 | 66,399 | 69,314 |
| L092 | OHIO CO WATER DIST | 70,293 | 110,071 | 122,188 | 109,121 | 411,673 | - | - | 51,649 | - | 51,649 |
| L093 | LAGRANGE UTILITY COMM | 42,942 | 67,243 | 74,645 | 81,817 | 266,647 | - | - | 31,553 | - | 31,553 |
| L096 | PENDLETON COUNTY WATER | 27,827 | 43,574 | 48,370 | 56,721 | 176,492 | - | - | 20,446 | - | 20,446 |
| L099 | POWELLS VALLEY WATER DIST | 17,958 | 28,120 | 31,215 | 5,923 | 83,216 | - | - | 13,195 | 5,627 | 18,822 |
| L100 | SCIENCE HILL BD OF ED | 40,613 | 63,595 | 70,596 | 52,627 | 227,431 | - | - | 29,841 | 111,963 | 141,804 |
| L102 | CITY OF MOUNT VERNON | 96,731 | 151,471 | 168,144 | 53,963 | 470,309 | - | - | 71,076 | 57,844 | 128,920 |
| L103 | MOREHEAD UTILITY PLANT BD | 155,767 | 243,914 | 270,763 | 256,101 | 926,545 | - | - | 114,453 | - | 114,453 |
| L104 | LAKE CUMBERLAND ADD | 211,931 | 331,861 | 368,391 | 40,998 | 953,181 | - | - | 155,721 | 57,050 | 212,771 |
| L105 | GEORGETOWN/SCOTT CO PARKS | 55,136 | 86,336 | 95,840 | 7,769 | 245,081 | - | - | 40,512 | 121,063 | 161,575 |
| L106 | TRIPLE S PLANNING & ZONIN | 11,944 | 18,704 | 20,762 | 22,992 | 74,402 | - | - | 8,776 | - | 8,776 |
| L107 | CITY OF FRANKLIN | 166,200 | 260,251 | 288,899 | 47,288 | 762,638 | - | - | 122,119 | 51,219 | 173,338 |
| L108 | SPENCER CO FIRE DIST | 3,009 | 4,711 | 5,230 | 11,859 | 24,809 | - | - | 2,211 | - | 2,211 |
| L109 | CAMPBELLSVILLE CITY SCHOO | 106,809 | 167,251 | 185,662 | 16,350 | 476,072 | - | - | 78,480 | 89,135 | 167,615 |
| L110 | CITY OF ELKTON | 42,332 | 66,288 | 73,585 | 37,354 | 219,559 | - | - | 31,105 | 29,094 | 60,199 |
| L111 | HOUSING AUTH OF CADIZ | 8,546 | 13,382 | 14,855 | 9,573 | 46,356 | - | - | 6,279 | 13,701 | 19,980 |
| L112 | CITY OF BEDFORD | 6,119 | 9,581 | 10,636 | 10,303 | 36,639 | - | - | 4,496 | 23,701 | 28,197 |
| L113 | UNION CO PLANNING COMM | 10,370 | 16,239 | 18,026 | 44,042 | 88,677 | - | - | 7,620 | - | 7,620 |
| L114 | WARREN COUNTY BD OF ED | 1,405,144 | 2,200,299 | 2,442,502 | 1,894,277 | 7,942,222 | - | - | 1,032,461 | - | 1,032,461 |
| L115 | WASHINGTON CO SCHOOLS | 161,713 | 253,225 | 281,099 | 78,157 | 774,194 | - | - | 118,822 | 92,132 | 210,954 |
| L118 | CORBIN BD OF ED | 234,468 | 367,151 | 407,566 | 67,471 | 1,076,656 | - | - | 172,281 | 107,352 | 279,633 |
| L119 | CITY OF CAMPTON | 34,139 | 53,457 | 59,342 | 83,943 | 230,881 | - | - | 25,084 | 13,798 | 38,882 |
| L120 | FALLING SPRINGS ARTS | 36,248 | 56,761 | 63,009 | 5,012 | 161,030 | - | - | 26,634 | 42,001 | 68,635 |
| L141 | CORINTH WATER DISTRICT | 4,931 | 7,721 | 8,571 | 2,472 | 23,695 | - | - | 3,623 | 89,359 | 92,982 |
| L156 | CITY OF LYNDON | 14,745 | 23,088 | 25,630 | 7,297 | 70,760 | - | - | 10,834 | 13,988 | 24,822 |
| L159 | ELSMERE FIRE PROTECTION | 3,758 | 5,885 | 6,533 | 10,571 | 26,747 | - | - | 2,762 | 1,234 | 3,996 |
| L256 | CITY OF HURSTBOURNE | 10,479 | 16,409 | 18,216 | 7,354 | 52,458 | - | - | 7,700 | - | 7,700 |
| L259 | KY CRIME PREVENT COALITIO | - | - | - | - | - | - | - | - | - | - |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | 401 | 401 | - | - | - | 64,346 | 64,346 |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | 6,212 | 6,212 | - | - | - | 16,191 | 16,191 |
| L656 | FERN CREEK FIRE PROT DIST | 5,348 | 8,374 | 9,296 | 14,692 | 37,710 | - | - | 3,929 | - | 3,929 |
| L756 | PLEASURE RIDGE PARK FIRE | 18,097 | 28,338 | 31,458 | 82,346 | 160,239 | - | - | 13,297 | 25,613 | 38,910 |
| L959 | NORTHERN KY CONV CTR CORP | 89,010 | 139,380 | 154,723 | 25,439 | 408,552 | - | - | 65,402 | 156,121 | 221,523 |
| M001 | COLUMBIA/ADAIR UTILITIES | 68,805 | 107,741 | 119,601 | 29,227 | 325,374 | - | - | 50,556 | 131,892 | 182,448 |
| M003 | LAWBG-ANDERSON PLAN COMM | 1,241 | 1,944 | 2,158 | 1,110 | 6,453 | - | - | 912 | 345 | 1,257 |
| M005 | GLASGOW WATER COMPANY | 179,570 | 281,186 | 312,138 | 287,935 | 1,060,829 | - | - | 131,943 | - | 131,943 |
| M006 | GATEWAY AREA DEV DISTRICT | 52,917 | 82,862 | 91,983 | 93,181 | 320,943 | - | - | 38,882 | 9,475 | 48,357 |
| M007 | MIDDLESBORO CITY SCHOOL | 111,989 | 175,362 | 194,665 | 23,324 | 505,340 | - | - | 82,286 | 76,733 | 159,019 |
| M008 | WALTON/VERONA BD OF ED | 164,619 | 257,774 | 286,149 | 191,698 | 900,240 | - | - | 120,957 | 21,717 | 142,674 |
| M009 | PARIS BOURBON CO LIBRARY | 25,777 | 40,363 | 44,806 | 19,736 | 130,682 | - | - | 18,940 | - | 18,940 |
| M010 | BOYD CO BD OF ED | 434,046 | 679,667 | 754,483 | 260,403 | 2,128,599 | - | - | 318,925 | 51,615 | 370,540 |
| M011 | BOYLE COUNTY BD OF EDUC | 218,939 | 342,835 | 380,573 | 86,309 | 1,028,656 | - | - | 160,871 | 152,474 | 313,345 |
| M012 | EAST PENDLETON WATER DIST | 23,889 | 37,407 | 41,525 | 36,105 | 138,926 | - | - | 17,553 | - | 17,553 |
| M013 | BREATHITT CO SOIL CONSERV | 1,664 | 2,606 | 2,892 | 21,816 | 28,978 | - | - | 1,223 | 5,375 | 6,598 |
| M014 | CITY OF HARDINSBURG | 14,733 | 23,070 | 25,610 | 3,710 | 67,123 | - | - | 10,825 | 156,298 | 167,123 |
| M015 | BULLITT CO FISCAL COURT | 408,483 | 639,639 | 710,049 | 559,348 | 2,317,519 | - | - | 300,142 | 106,506 | 406,648 |
| M017 | CITY OF FREDONIA | 3,334 | 5,220 | 5,795 | 39,632 | 53,981 | - | - | 2,450 | 14,159 | 16,609 |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 25,231 | 39,510 | 43,859 | 13,645 | 122,245 | - | - | 18,539 | 7,318 | 25,857 |
| M019 | CAMPBELL CO COURTHOUSE | 5,149 | 8,062 | 8,950 | 5,015 | 27,176 | - | - | 3,783 | 164 | 3,947 |
| M020 | CITY OF BARDWELL | 25,635 | 40,142 | 44,560 | 7,976 | 118,313 | - | - | 18,836 | 77,323 | 96,159 |
| M021 | CARROLL CO WATER DISTRICT | 35,022 | 54,841 | 60,878 | 18,654 | 169,395 | - | - | 25,733 | - | 26,280 |
| M022 | CITY OF OLIVE HILL | 78,615 | 123,102 | 136,653 | 129,160 | 467,530 | - | - | 57,764 | - | 57,764 |
| M023 | E CASEY CO WATER DISTRICT | 18,738 | 29,342 | 32,572 | 5,397 | 86,049 | - | - | 13,768 | 14,020 | 27,788 |
| M024 | CHRISTIAN CO BD OF ED | 879,751 | 1,377,592 | 1,529,234 | - | 3,786,577 | - | - | 646,417 | 1,101,178 | 1,747,595 |
| M025 | WINCHESTER MUNICIPAL UTIL | 242,013 | 378,966 | 420,682 | 132,249 | 1,173,910 | - | - | 177,825 | 75,533 | 253,358 |
| M026 | CLAY COUNTY 911 BOARD | 16,873 | 26,422 | 29,330 | 16,963 | 89,588 | - | - | 12,398 | 11,758 | 24,156 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| M027 | HOUSING AUTH OF ALBANY | 11,675 | 18,281 | 20,294 | - | 50,250 | - | - | 8,578 | 2,946 | 11,524 |
| M029 | CUMBERLAND CO FISCAL CT | 74,730 | 117,020 | 129,901 | 24,236 | 345,887 | - | 54,910 | 47,191 | 102,101 | 102,101 |
| M030 | DAVISS CO BD OF EDUC | 1,215,391 | 1,903,168 | 2,112,663 | 91,405 | 5,322,627 | - | 893,036 | 318,933 | 1,211,969 | 1,211,969 |
| M031 | EDMONSON CO CONSERV DIST | 1,641 | 2,570 | 2,853 | 10,846 | 17,910 | - | - | 1,206 | 89 | 1,295 |
| M033 | IRVINE MUNICIPAL UTILITY | 50,159 | 78,543 | 87,189 | 46,023 | 261,914 | - | - | 36,855 | - | 36,855 |
| M034 | FAYETTE CO BD EDUCATION | 4,574,938 | 7,163,844 | 7,952,421 | 4,079,740 | 23,770,943 | - | - | 3,361,538 | - | 3,361,538 |
| M035 | FLEMING COUNTY LIBRARY | 12,853 | 20,126 | 22,342 | 29,805 | 85,126 | - | - | 9,444 | 5,600 | 15,044 |
| M037 | FRANKLIN CO BD OF ED | 729,127 | 1,141,732 | 1,267,411 | 209,844 | 3,348,114 | - | 535,742 | 288,151 | 823,893 | 823,893 |
| M038 | HICKMAN/FULTON RIV PRT AU | 22,521 | 35,266 | 39,148 | - | 96,935 | - | - | 16,548 | 38,457 | 55,005 |
| M039 | GALLATIN CO WATER DIS | 18,665 | 29,228 | 32,445 | 1,821 | 82,159 | - | - | 13,715 | 13,960 | 27,675 |
| M040 | GARRARD CO PUBLIC LIBRARY | 14,360 | 22,486 | 24,961 | 35,106 | 96,913 | - | - | 10,551 | - | 10,551 |
| M041 | GRANT CO BD OF ED | 398,138 | 623,440 | 692,066 | 752 | 1,714,396 | - | 292,541 | 407,627 | 700,168 | 700,168 |
| M042 | CITY OF MAYFIELD | 71,410 | 111,820 | 124,129 | 52,416 | 359,775 | - | - | 52,470 | 9,912 | 62,382 |
| M043 | CITY OF CANEVILLE | 11,346 | 17,766 | 19,722 | 58,229 | 107,063 | - | - | 8,337 | 12,362 | 20,699 |
| M044 | GREEN/TAYLOR WATER DIST | 41,345 | 64,742 | 71,869 | 67,076 | 245,032 | - | - | 30,379 | 5,390 | 35,769 |
| M045 | CITY OF FLATWOODS | 87,662 | 137,269 | 152,379 | 48,883 | 426,193 | - | - | 64,411 | - | 64,411 |
| M046 | CITY OF LEWISPORT | 46,236 | 72,400 | 80,370 | 46,286 | 245,292 | - | - | 33,973 | 30,345 | 64,318 |
| M047 | HARDIN CO PUBLIC LIBRARY | 30,026 | 47,018 | 52,194 | 94,742 | 223,980 | - | - | 22,063 | 38,137 | 60,200 |
| M048 | CITY OF BENHAM | 16,999 | 26,619 | 29,550 | 73,342 | 146,510 | - | - | 12,491 | 4,447 | 16,938 |
| M049 | HARRISON CO CONSERVA DIST | 4,652 | 7,284 | 8,086 | 37,829 | 57,851 | - | - | 3,418 | - | 3,418 |
| M050 | HART CO CONSERVATION DIST | 3,328 | 5,211 | 5,785 | 3,108 | 17,432 | - | - | 2,445 | - | 2,445 |
| M051 | HENDERSON CO BD OF ED | 754,584 | 1,181,595 | 1,311,662 | 172,727 | 3,420,568 | - | 554,448 | 16,043 | 570,491 | 570,491 |
| M052 | HENRY CO LIBRARY | 15,156 | 23,732 | 26,345 | 7,065 | 72,298 | - | - | 11,136 | 17,065 | 28,201 |
| M054 | CITY OF DAWSON SPRINGS | 39,393 | 61,684 | 68,475 | 19,741 | 189,293 | - | - | 28,945 | 14,857 | 43,802 |
| M056 | JEFF CO MED CTR STM & CHL | 89,079 | 139,488 | 154,842 | - | 383,409 | - | - | 65,453 | 282,307 | 347,760 |
| M057 | NICH-VLE/JESS CO PK & REC | 22,728 | 35,589 | 39,507 | 69,693 | 167,517 | - | - | 16,700 | 10,640 | 27,340 |
| M058 | CITY OF PAINTSVILLE | 198,354 | 310,600 | 344,790 | 22,507 | 876,251 | - | 145,745 | 67,231 | 214,976 | 214,976 |
| M059 | KENTON COUNTY FISCAL CT | 714,438 | 1,118,730 | 1,241,877 | 954,190 | 4,029,235 | - | 524,949 | - | 524,949 | 524,949 |
| M060 | CITY OF HINDMAN | 7,411 | 11,606 | 12,883 | - | 31,900 | - | - | 5,446 | 16,755 | 22,201 |
| M061 | KNOX CO E M S | 86,386 | 135,271 | 150,161 | 28,231 | 400,049 | - | - | 63,474 | 73,728 | 137,202 |
| M062 | LARUE CO WATER DIST #1 | 17,300 | 27,090 | 30,071 | - | 74,461 | - | - | 12,711 | 88,025 | 100,736 |
| M064 | HOUSING AUTH/LAWRENCE CO | 12,308 | 19,273 | 21,394 | 13,083 | 66,058 | - | - | 9,043 | 9,043 | 9,043 |
| M065 | LEE CO SOIL CONSERV DIST | 2,530 | 3,962 | 4,399 | 5,949 | 16,840 | - | - | 1,859 | 15,324 | 17,183 |
| M067 | JENKINS BD OF ED | 38,002 | 59,507 | 66,058 | 7,535 | 171,102 | - | - | 27,923 | 48,411 | 76,334 |
| M068 | CITY OF VANCEBURG | 26,574 | 41,612 | 46,193 | 8,892 | 123,271 | - | - | 19,526 | 98,460 | 117,986 |
| M069 | CITY OF STANFORD | 12,673 | 19,845 | 22,029 | 95,762 | 150,309 | - | - | 9,312 | - | 9,312 |
| M070 | LED BETTER WATER DISTRICT | 18,028 | 28,231 | 31,338 | 11,607 | 89,204 | - | - | 13,247 | 24,954 | 38,201 |
| M073 | W MCCracken CO WATER DIST | 6,646 | 10,408 | 11,553 | - | 28,607 | - | - | 4,884 | 32,573 | 37,457 |
| M075 | CITY OF SACRAMENTO | 13,165 | 20,614 | 22,884 | 48,862 | 105,525 | - | - | 9,673 | 16,893 | 26,566 |
| M076 | CITY OF RICHMOND | 354,459 | 555,043 | 616,141 | 300,686 | 1,826,329 | - | 260,447 | - | 260,447 | 260,447 |
| M077 | MAGOFFIN CO COURT CLERK | 17,988 | 28,168 | 31,268 | 53,790 | 131,214 | - | - | 13,217 | 5,553 | 18,770 |
| M078 | LEBANON WATER WORKS | 52,115 | 81,607 | 90,590 | 44,319 | 268,631 | - | - | 38,293 | - | 38,293 |
| M079 | MARSHALL CO REF DISP DIST | 51,905 | 81,278 | 90,224 | 120,618 | 344,025 | - | - | 38,138 | 635 | 38,773 |
| M080 | MARTIN CO HOUSING AUTH | - | - | - | - | - | - | - | - | - | - |
| M081 | CITY OF MAYSVILLE | 220,835 | 345,803 | 383,868 | 188,597 | 1,139,103 | - | 162,263 | 571,449 | 733,712 | 733,712 |
| M082 | CITY OF BRANDENBURG | 45,825 | 71,757 | 79,655 | 39,311 | 236,548 | - | - | 33,671 | 10,306 | 43,977 |
| M084 | MERCER CO BOARD OF ED | 263,475 | 412,573 | 457,987 | 97,574 | 1,231,609 | - | 193,594 | 67,659 | 261,253 | 261,253 |
| M085 | CITY OF EDMONTON | 56,539 | 88,534 | 98,280 | 133,778 | 377,131 | - | - | 41,544 | 3,711 | 45,255 |
| M087 | MT STERL/MONTGOMERY LIB | 22,418 | 35,104 | 38,968 | 4,720 | 101,210 | - | - | 16,472 | 6,533 | 23,005 |
| M088 | MORGAN CO CONSERVAT DIST | 2,444 | 3,828 | 4,249 | 2,042 | 12,563 | - | - | 1,796 | 2,949 | 4,745 |
| M090 | BARDSTOWN BD OF ED | 340,646 | 533,414 | 592,130 | 116,938 | 1,583,128 | - | 250,297 | 57,349 | 307,646 | 307,646 |
| M091 | NICHOLAS CO WATER DIST | 9,085 | 14,226 | 15,792 | 3,105 | 42,208 | - | - | 6,675 | 7,696 | 14,371 |
| M092 | CITY OF BEAVER DAM | 56,170 | 87,956 | 97,638 | 73,822 | 315,586 | - | - | 41,272 | - | 41,272 |
| M093 | OLDHAM CO WATER DIST | 82,370 | 128,982 | 143,179 | 246,143 | 600,674 | - | - | 60,523 | - | 60,523 |
| M096 | CITY OF FALMOUTH | 60,537 | 94,794 | 105,229 | 136,931 | 397,491 | - | - | 44,481 | 127,708 | 172,189 |
| M097 | E KY CONCEN EMPLOY PRO | 163,083 | 255,369 | 283,480 | 151,621 | 853,553 | - | - | 119,829 | - | 119,829 |
| M098 | PIKE CO HOUSING AUTHORITY | 14,339 | 22,453 | 24,925 | - | 61,717 | - | - | 10,536 | 155,157 | 165,693 |
| M099 | BEECH FORK WATER COMM | 22,571 | 35,344 | 39,234 | 11,919 | 109,068 | - | - | 16,585 | 901 | 17,486 |
| M100 | PULASKI CO BD OF ED | 888,908 | 1,391,932 | 1,545,152 | 767,847 | 4,593,839 | - | 653,145 | 445,351 | 1,098,496 | 1,098,496 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 16,389 | 25,664 | 28,489 | 32,460 | 103,002 | - | - | 12,042 | 11,351 | 23,393 |
| M105 | SCOTT COUNTY LIBRARY | 67,057 | 105,004 | 116,562 | 23,475 | 312,098 | - | - | 49,272 | 6,085 | 55,357 |
| M106 | SHELBY CO BD OF ED | 746,012 | 1,168,171 | 1,296,761 | 2,977,108 | 6,188,052 | - | 548,149 | 632,480 | 1,180,629 | 1,180,629 |
| M107 | FRANKLIN ELECTRIC PLNT BD | 85,219 | 133,444 | 148,133 | 164,146 | 530,942 | - | - | 62,617 | 8,299 | 70,916 |
| M108 | SPENCER CO PUBLIC LIB | 17,409 | 27,260 | 30,261 | 56,141 | 131,071 | - | - | 12,792 | - | 12,792 |
| M109 | CITY OF CAMPBELLSVILLE | 200,255 | 313,577 | 348,094 | 215,145 | 1,077,071 | - | 147,142 | 101,780 | 248,922 | 248,922 |
| M110 | CITY OF GUTHRIE | 31,143 | 48,767 | 54,135 | 156,642 | 290,687 | - | - | 22,883 | - | 22,883 |
| M111 | TRIGG CO CONS DISTRICT | 2,643 | 4,139 | 4,595 | 3,889 | 15,266 | - | - | 1,942 | - | 1,942 |
| M112 | CITY OF MILTON | 19,989 | 31,300 | 34,746 | 7,342 | 93,377 | - | - | 14,687 | 18,739 | 33,426 |
| M113 | CITY OF STURGIS | 34,531 | 54,071 | 60,023 | 43,321 | 191,946 | - | - | 25,372 | 17,864 | 43,236 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| M115 | WASHINGTON CO LIBRARY BD | 10,173 | 15,930 | 17,684 | 18,332 | 62,119 | - | - | 7,475 | 4,488 | 11,963 |
| M116 | WAYNE CO PUBLIC LIBRARY | 17,914 | 28,051 | 31,139 | 5,239 | 82,343 | - | - | 13,163 | 28,058 | 41,221 |
| M117 | WEBSTER CO BD OF ED | 241,648 | 378,394 | 420,047 | 191,298 | 1,231,387 | - | - | 177,556 | - | 177,556 |
| M118 | WHITLEY CO FISCAL COURT | 281,299 | 440,483 | 488,970 | 69,767 | 1,280,519 | - | - | 206,691 | 38,945 | 245,636 |
| M119 | WOLFE CO FISCAL COURT | 85,372 | 133,684 | 148,399 | 71,679 | 439,134 | - | - | 62,729 | 5,925 | 68,654 |
| M120 | WOODFORD COUNTY LIBRARY | 39,601 | 62,011 | 68,837 | 33,232 | 203,681 | - | - | 29,098 | 7,316 | 36,414 |
| M215 | SHEPHER/BULLITT CO TOURIST | 41,183 | 64,488 | 71,586 | 103,458 | 280,715 | - | - | 30,260 | - | 30,260 |
| M315 | CITY OF PIONEER VILLAGE | 2,997 | 4,693 | 5,210 | 5,888 | 18,788 | - | - | 2,202 | 6,850 | 9,052 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | 40,938 | 40,938 |
| M415 | BULLITT CO SANITATION DIS | 36,679 | 57,435 | 63,757 | 226,148 | 384,019 | - | - | 26,950 | 12,442 | 39,392 |
| N001 | ADAIR CO CONSERVATION DIS | 5,218 | 8,170 | 9,070 | 12,872 | 35,330 | - | - | 3,834 | - | 3,834 |
| N006 | HOUSING AUTH OWINGSVILLE | 6,840 | 10,710 | 11,889 | 6,501 | 35,940 | - | - | 5,026 | 8,025 | 13,051 |
| N007 | PINEVILLE BD OF EDUCATION | 40,425 | 63,302 | 70,270 | 38,157 | 212,154 | - | - | 29,704 | 16,845 | 46,549 |
| N008 | CITY OF FLORENCE | 340,583 | 533,315 | 592,021 | 171,034 | 1,636,953 | - | - | 250,251 | 203,797 | 454,048 |
| N009 | CITY OF MILLERSBURG | 2,282 | 3,573 | 3,966 | 979 | 10,800 | - | - | 1,677 | 37 | 1,714 |
| N010 | BOYD CO PUBLIC LIBRARY | 60,521 | 94,770 | 105,202 | 166,174 | 426,667 | - | - | 44,470 | - | 44,470 |
| N011 | CITY OF PERRYVILLE | 1,934 | 3,028 | 3,361 | - | 8,323 | - | - | 1,421 | 11,102 | 12,523 |
| N012 | CITY OF BROOKSVILLE | 19,193 | 30,055 | 33,363 | 2,336 | 84,947 | - | - | 14,103 | 10,814 | 24,917 |
| N013 | MIDDLE KY COMM ACT PART | 162,033 | 253,725 | 281,655 | - | 697,413 | - | - | 119,057 | 44,933 | 163,990 |
| N014 | CITY OF IRVINGTON | 13,310 | 20,842 | 23,136 | 12,613 | 69,901 | - | - | 9,780 | 272,415 | 282,195 |
| N015 | BULLITT CO CONSERVAT DIST | 2,729 | 4,274 | 4,744 | 2,239 | 13,986 | - | - | 2,005 | 629 | 2,634 |
| N017 | PRINCETON ELECTRIC PL BD | 92,788 | 145,295 | 161,289 | 13,707 | 413,079 | - | - | 68,178 | 6,349 | 74,527 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 3,219 | 5,041 | 5,595 | 240 | 14,095 | - | - | 2,365 | 4,026 | 6,391 |
| N020 | CARLISLE CO SANIT DIST 1 | 5,669 | 8,877 | 9,854 | 552 | 24,952 | - | - | 4,165 | 1,340 | 5,505 |
| N021 | CARROLLTON UTILITIES COMM | 114,924 | 179,959 | 199,768 | 81,436 | 576,087 | - | - | 84,443 | 237,797 | 322,240 |
| N022 | CITY OF GRAYSON | 67,696 | 106,004 | 117,673 | 78,110 | 369,483 | - | - | 49,741 | 61,434 | 111,175 |
| N025 | EAST CLARK CO WATER DIST | 21,959 | 34,385 | 38,170 | 33,882 | 128,396 | - | - | 16,135 | 108 | 16,243 |
| N029 | CUMBERLAND CO PUBLIC LIB | 8,488 | 13,292 | 14,755 | 13,841 | 50,376 | - | - | 6,237 | 2,253 | 8,490 |
| N033 | ESTILL CO WATER DIST NO 1 | 20,511 | 32,118 | 35,654 | 28,026 | 116,309 | - | - | 15,071 | 21,824 | 36,895 |
| N035 | HOUSING AUTH FLEMINGSBURG | 6,149 | 9,629 | 10,689 | 46,974 | 73,441 | - | - | 4,518 | 551 | 5,069 |
| N036 | PRESTONSBURG CITY UTIL | 191,887 | 300,474 | 333,549 | - | 825,910 | - | - | 140,993 | 411,822 | 552,815 |
| N037 | FRANKFORD INDEP SCHOOLS | 88,871 | 139,161 | 154,480 | - | 382,512 | - | - | 65,300 | 164,111 | 229,411 |
| N038 | HOUSING AUTH OF HICKMAN | 12,734 | 19,941 | 22,136 | - | 54,811 | - | - | 9,357 | 32,892 | 42,249 |
| N041 | BULLOCK PEN WATER DIST | 57,955 | 90,751 | 100,740 | 34,821 | 284,267 | - | - | 42,584 | 8,112 | 50,696 |
| N042 | PURCHASE AREA DEV DIST | 132,735 | 207,848 | 230,728 | - | 571,311 | - | - | 97,530 | 276,860 | 374,390 |
| N043 | GRAYSON CO LIBRARY | 19,473 | 30,492 | 33,848 | 4,718 | 88,531 | - | - | 14,308 | 13,835 | 28,143 |
| N044 | HOUSING AUTH OF GREENSBUR | - | - | - | 1,856 | 1,856 | - | - | - | 44,534 | 44,534 |
| N045 | KENTUCKY ED DEV CORP | 46,441 | 72,721 | 80,726 | - | 199,888 | - | - | 34,123 | 247,678 | 281,801 |
| N047 | ELIZABETHTOWN BD OF EDUC | 227,758 | 356,644 | 395,903 | 114,167 | 1,094,472 | - | - | 167,351 | 64,510 | 231,861 |
| N049 | CYNTHIANA HARRISON CO JPC | 6,845 | 10,719 | 11,899 | 615 | 30,078 | - | - | 5,030 | 1,612 | 6,642 |
| N050 | CITY OF HORSE CAVE | 32,522 | 50,927 | 56,532 | 166,162 | 306,143 | - | - | 23,897 | 38,551 | 62,448 |
| N051 | CITY OF HENDERSON | 551,575 | 863,705 | 958,780 | 102,495 | 2,476,555 | - | - | 405,282 | 601,681 | 1,006,963 |
| N052 | CITY OF NEW CASTLE | 9,701 | 15,191 | 16,863 | 2,208 | 43,963 | - | - | 7,128 | - | 7,128 |
| N054 | CITY OF MADISONVILLE | 619,342 | 969,820 | 1,076,575 | 550,338 | 3,216,075 | - | - | 455,075 | - | 455,075 |
| N057 | NICHOLASVILLE HOUSING AUT | 6,289 | 9,847 | 10,931 | 22,802 | 49,869 | - | - | 4,621 | 7,241 | 11,862 |
| N058 | JOHNSON CO LIBRARY | 22,246 | 34,835 | 38,669 | 35,550 | 131,300 | - | - | 16,346 | - | 16,346 |
| N060 | KNOTT CO WATER & SEWER | 36,956 | 57,869 | 64,239 | 53,838 | 212,902 | - | - | 27,154 | - | 27,154 |
| N061 | KNOX CO SOIL CONSERV DIS | 2,871 | 4,495 | 4,990 | 2,571 | 14,927 | - | - | 2,109 | 269 | 2,378 |
| N063 | CUMBERLAND VAL AREA DEV | 71,466 | 111,907 | 124,226 | - | 307,599 | - | - | 52,511 | 159,287 | 211,798 |
| N065 | THREE FORKS REG JAIL | 96,760 | 151,516 | 168,194 | 356,958 | 773,428 | - | - | 71,097 | - | 71,097 |
| N067 | HOUSING ORIENTED MINISTR | 28,665 | 44,886 | 49,827 | 127,693 | 251,071 | - | - | 21,062 | 32,859 | 53,921 |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 18,193 | 28,488 | 31,624 | 19,295 | 97,600 | - | - | 13,368 | - | 13,368 |
| N069 | CITY OF CRAB ORCHARD | 3,548 | 5,556 | 6,167 | 5,653 | 20,924 | - | - | 2,607 | 62,682 | 65,289 |
| N071 | CITY OF AUBURN | 28,382 | 44,442 | 49,335 | 22,267 | 144,426 | - | - | 20,854 | 7,551 | 28,405 |
| N072 | LYON CO AMBULANCE SERVICE | 45,932 | 71,924 | 79,842 | 39,199 | 236,897 | - | - | 33,750 | - | 33,750 |
| N075 | CITY OF ISLAND | 8,601 | 13,468 | 14,951 | 7,107 | 44,127 | - | - | 6,320 | 7,083 | 13,403 |
| N076 | MADISON CO EMS | 5,912 | 9,257 | 10,276 | 1,040 | 26,485 | - | - | 4,344 | 14,791 | 19,135 |
| N077 | MAGOFFIN CO WATER DIST | 26,641 | 41,717 | 46,309 | 46,316 | 160,983 | - | - | 19,575 | 82 | 19,657 |
| N078 | CENTRAL KY COMM ACTION | 450,098 | 704,804 | 782,387 | 1,355,094 | 3,292,383 | - | - | 330,720 | - | 330,720 |
| N079 | BENTON ELECTRIC SYSTEM | 57,115 | 89,436 | 99,281 | 2,463 | 248,295 | - | - | 41,867 | 31,806 | 73,773 |
| N080 | MARTIN CO WATER DISTRICT | 26,953 | 42,205 | 46,851 | 18,950 | 134,959 | - | - | 19,804 | 460,749 | 480,553 |
| N081 | BUFFALO TRACE AR DEV DIST | 103,015 | 161,309 | 179,066 | 70,518 | 513,908 | - | - | 75,692 | 63,327 | 139,019 |
| N082 | MEADE CO WATER DISTRICT | 34,385 | 53,844 | 59,771 | 63,667 | 211,667 | - | - | 25,265 | 3,985 | 29,250 |
| N084 | MERCER CO PUBLIC LIBRARY | 30,114 | 47,156 | 52,347 | 28,101 | 157,718 | - | - | 22,127 | 20,603 | 42,730 |
| N085 | METCALFE CO CONSERV DIST | 2,565 | 4,016 | 4,458 | 1,201 | 12,240 | - | - | 1,885 | 2,809 | 4,694 |
| N087 | CITY OF MT STERLING | 71,544 | 112,030 | 124,362 | 64,662 | 372,598 | - | - | 52,569 | 46,495 | 99,064 |
| N088 | MORGAN CO AMBULANCE SERV | 22,315 | 34,942 | 38,789 | - | 104,046 | - | - | 16,396 | 56,753 | 73,149 |
| N089 | MUHLBERG CO WATER DIST | 53,724 | 84,126 | 93,386 | 31,343 | 262,579 | - | - | 39,475 | 303 | 39,778 |
| N090 | BARDSTOWN-NELSON CO TOURI | 15,328 | 24,002 | 26,644 | 67,654 | 133,628 | - | - | 11,262 | 31,402 | 42,664 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| N092 | CITY OF HARTFORD | 53,072 | 83,105 | 92,252 | - | 228,429 | - | - | 38,996 | 72,440 | 111,436 |
| N093 | CITY OF LAGRANGE | 46,278 | 72,466 | 80,443 | 37,064 | 236,251 | - | - | 34,004 | 190 | 34,194 |
| N094 | CITY OF OWENTON | 8,245 | 12,911 | 14,333 | 36,193 | 71,682 | - | - | 6,058 | 11,499 | 17,557 |
| N097 | KY VALLEY ED COOPERATIVE | 8,586 | 13,444 | 14,924 | 46,882 | 83,836 | - | - | 6,309 | 68,709 | 75,018 |
| N098 | PIKE CO LIBRARY DISTRICT | 45,129 | 70,666 | 78,445 | - | 190,996 | - | - | 33,159 | 68,530 | 101,689 |
| N099 | CITY OF CLAY CITY | 16,309 | 25,538 | 28,349 | 130,455 | 200,651 | - | - | 11,983 | - | 11,983 |
| N100 | CITY OF BURNSIDE | 19,601 | 30,692 | 34,071 | 47,864 | 132,228 | - | - | 14,402 | - | 14,402 |
| N103 | HOUSING AUTH OF MOREHEAD | 25,893 | 40,546 | 45,009 | 61 | 111,509 | - | - | 19,026 | 17,245 | 36,271 |
| N104 | CITY OF JAMESTOWN | 72,604 | 113,689 | 126,204 | 17,155 | 329,652 | - | - | 53,347 | 10,321 | 63,668 |
| N106 | W SHELBY WATER DISTRICT | 16,982 | 26,592 | 29,520 | 7,137 | 80,231 | - | - | 12,478 | 1,761 | 14,239 |
| N107 | SIMPSON CO CONSER DIST | 1,786 | 2,797 | 3,105 | 14 | 7,702 | - | - | 1,313 | 755 | 2,068 |
| N110 | LOGAN/TODD REG. WATER COM | 39,293 | 61,529 | 68,302 | 94,520 | 263,644 | - | - | 28,872 | - | 28,872 |
| N111 | BARKLEY LAKE WATER DIST | 49,428 | 77,399 | 85,919 | 55,030 | 267,776 | - | - | 36,318 | 94,698 | 131,016 |
| N112 | TRIMBLE CO WATER DIST | 8,504 | 13,316 | 14,781 | - | 36,601 | - | - | 6,248 | 37,775 | 44,023 |
| N113 | UNION CO LIBRARY BD | 21,724 | 34,017 | 37,761 | 2,512 | 96,014 | - | - | 15,962 | 31,787 | 47,749 |
| N114 | BOWLING GRN MUNICIPAL UTI | 980,017 | 1,534,597 | 1,703,522 | 548,282 | 4,766,418 | - | - | 720,089 | 50,371 | 770,460 |
| N115 | WASHINGTON CO CONSER DIST | 2,136 | 3,345 | 3,714 | 2,388 | 11,583 | - | - | 1,570 | 679 | 2,249 |
| N116 | MONTICELLO UTILITY COMM | 83,041 | 130,033 | 144,346 | 11,947 | 369,367 | - | - | 61,016 | 19,475 | 80,491 |
| N117 | CITY OF DIXON | 6,572 | 10,291 | 11,424 | 15,956 | 44,243 | - | - | 4,829 | 1 | 4,830 |
| N118 | CITY OF WILLIAMSBURG | 150,794 | 236,127 | 262,119 | 87,866 | 736,906 | - | - | 110,799 | 20,082 | 130,881 |
| N119 | WOLFE CO CONSER DISTRICT | 3,144 | 4,924 | 5,466 | 3,616 | 17,150 | - | - | 2,310 | - | 2,310 |
| N120 | WOODFORD CO PLAN ZONING | 19,358 | 30,312 | 33,649 | 24,635 | 107,954 | - | - | 14,224 | 5,808 | 20,032 |
| N959 | N KY CONV & VISITORS BUR | 75,771 | 118,649 | 131,709 | 29,203 | 355,332 | - | - | 55,674 | 364,526 | 420,200 |
| P001 | HOUSING AUTH OF COLUMBIA | 7,993 | 12,516 | 13,894 | 1,698 | 36,101 | - | - | 5,873 | 68,635 | 74,508 |
| P005 | GLASGOW ELECTRIC PLANT BD | 271,489 | 425,121 | 471,918 | - | 1,168,528 | - | - | 199,483 | 286,443 | 485,926 |
| P006 | BATH COUNTY E.M.S. | 34,753 | 54,419 | 60,409 | - | 149,581 | - | - | 25,535 | 156,469 | 182,004 |
| P007 | CITY OF PINEVILLE | 18,076 | 28,305 | 31,421 | 4,423 | 82,225 | - | - | 13,282 | 33,131 | 46,413 |
| P008 | BOONE CO PLANNING COMM | 76,832 | 120,311 | 133,555 | 55,645 | 386,343 | - | - | 56,454 | 31,544 | 87,998 |
| P009 | HOUSING AUTHORITY PARIS | 14,419 | 22,579 | 25,065 | 6,432 | 68,495 | - | - | 10,595 | 150,668 | 161,263 |
| P010 | REGIONAL PUBLIC SAFETY | 52,544 | 82,137 | 91,179 | 24,504 | 250,274 | - | - | 38,542 | 53,250 | 91,792 |
| P011 | CITY OF JUNCTION CITY | 13,385 | 20,959 | 23,266 | 13,266 | 57,610 | - | - | 9,835 | 48,681 | 58,516 |
| P013 | CITY OF JACKSON | 90,395 | 141,548 | 157,130 | 74,741 | 463,814 | - | - | 66,420 | 122,803 | 189,223 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 15,821 | 24,774 | 27,502 | 20,299 | 88,396 | - | - | 11,625 | - | 11,625 |
| P015 | CITY OF LEBANON JUNCTION | 18,818 | 29,468 | 32,711 | 93,255 | 174,252 | - | - | 13,827 | - | 13,827 |
| P017 | PRINCETON WATER/WASTEWATE | 57,012 | 89,274 | 99,101 | 56,104 | 301,491 | - | - | 41,891 | 16,196 | 58,087 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 25,258 | 39,552 | 43,905 | - | 108,715 | - | - | 18,559 | 131,957 | 150,516 |
| P022 | RATTLESNAKE RIDGE WATER | 45,911 | 71,891 | 79,805 | 81,751 | 279,358 | - | - | 33,734 | 13,055 | 46,789 |
| P025 | CLARK CO CONSVATION DIST | 1,754 | 2,746 | 3,049 | 1,444 | 8,993 | - | - | 1,289 | 1,389 | 2,678 |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 11,908 | 18,647 | 20,699 | 5,191 | 56,445 | - | - | 8,750 | 2,555 | 11,305 |
| P037 | COMMUNITY ACTION KENTUCKY | 55,426 | 86,791 | 96,345 | 231,415 | 469,977 | - | - | 40,726 | - | 40,726 |
| P038 | HICKMAN ELECTRIC SYSTEM | 30,283 | 47,419 | 52,639 | 4,088 | 134,429 | - | - | 22,251 | 29,268 | 51,519 |
| P041 | CITY OF DRY RIDGE | 21,603 | 33,828 | 37,552 | - | 92,983 | - | - | 15,873 | 112,061 | 127,934 |
| P043 | CITY OF CLARKSON | 11,472 | 17,964 | 19,941 | 73,153 | 122,530 | - | - | 8,429 | 1,785 | 10,214 |
| P045 | GREENUP CO ENVIR COMM | 12,130 | 18,994 | 21,085 | 40,964 | 93,173 | - | - | 8,913 | 6,425 | 15,338 |
| P047 | CITY OF WEST POINT | 20,593 | 32,247 | 35,797 | 41,162 | 129,799 | - | - | 15,131 | 2,364 | 17,495 |
| P048 | HARLAN COUNTY C A A | 90,477 | 141,677 | 157,273 | 171,341 | 560,768 | - | - | 66,480 | 12,182 | 78,662 |
| P049 | HOUSING AUTHORITY OF CYNT | 42,812 | 67,039 | 74,419 | 14,232 | 198,502 | - | - | 31,457 | 59,845 | 91,302 |
| P050 | HART CO SOLID WASTE SVC | 48,797 | 76,411 | 84,822 | 139,608 | 349,638 | - | - | 35,855 | 11,152 | 47,007 |
| P051 | HENDERSON MUN POWER/LIGHT | 265,240 | 415,337 | 461,056 | 689,327 | 1,830,960 | - | - | 194,891 | - | 194,891 |
| P052 | LITTLE KY RV WS CONV DIST | 4,602 | 7,206 | 7,999 | 479 | 20,286 | - | - | 3,381 | 9,559 | 12,940 |
| P054 | HOUSING AUTH DAWSON SPG | 18,771 | 29,393 | 32,628 | 2,835 | 83,627 | - | - | 13,792 | 18,821 | 32,613 |
| P057 | VALLEY VIEW FERRY AUTHORI | 7,396 | 11,582 | 12,856 | 1,150 | 32,984 | - | - | 5,434 | 31,707 | 37,141 |
| P061 | BARBOURVILLE UTILITY COMM | 175,974 | 275,556 | 305,888 | 287,668 | 1,045,086 | - | - | 129,301 | 14,181 | 143,482 |
| P063 | LAUREL CO WATER DIST #2 | 57,151 | 89,493 | 99,344 | 40,487 | 286,475 | - | - | 41,993 | 24,538 | 66,531 |
| P068 | LEWIS CO PUBLIC LIBRARY | 6,796 | 10,641 | 11,812 | 1,606 | 30,855 | - | - | 4,993 | 491 | 5,484 |
| P069 | LINCOLN CO CLERK | 25,568 | 40,037 | 44,444 | 26,014 | 136,063 | - | - | 18,787 | 8,254 | 27,041 |
| P071 | LOGAN CO CONS DISTRICT | 6,245 | 9,779 | 10,855 | 32,766 | 59,645 | - | - | 4,588 | - | 4,588 |
| P072 | LYON CO WATER DISTRICT | 11,862 | 18,575 | 20,619 | 18,906 | 69,962 | - | - | 8,716 | 51,951 | 60,667 |
| P075 | MCLEAN CO REG WATER COMM | 13,545 | 21,210 | 23,545 | 76,708 | 135,008 | - | - | 9,853 | 13,177 | 23,030 |
| P076 | MADISON CO PUBLIC LIBRARY | 79,131 | 123,911 | 137,551 | 91,163 | 431,756 | - | - | 58,144 | 102,065 | 160,209 |
| P077 | SALVERS/MAG CO JOINT HOUS | 9,190 | 14,391 | 15,975 | 19,277 | 58,833 | - | - | 6,753 | 323 | 7,076 |
| P078 | MARION CO CONSERVAT DIST | 2,257 | 3,534 | 3,923 | 2,120 | 11,834 | - | - | 1,658 | - | 1,658 |
| P079 | CITY OF CALVERT CITY | 93,141 | 145,849 | 161,904 | 94,611 | 495,505 | - | - | 68,438 | 8,612 | 77,050 |
| P081 | MASON COUNTY LIBRARY | 14,666 | 22,965 | 25,493 | 3,372 | 66,496 | - | - | 10,776 | 62,475 | 73,251 |
| P084 | ANDERSON-DEAN COMM PARK | 6,530 | 10,225 | 11,350 | 332 | 28,437 | - | - | 4,798 | 28,981 | 33,779 |
| P087 | MONTGOMERY CTY WATER DIST | 4,537 | 7,104 | 7,886 | 1,091 | 20,618 | - | - | 3,333 | 16,144 | 19,477 |
| P088 | MORGAN CO WATER DIST | 15,110 | 23,660 | 26,265 | 46,493 | 111,528 | - | - | 11,102 | 8,073 | 19,175 |
| P089 | MUHLBERG WATER DIST #3 | 18,491 | 28,955 | 32,143 | 23,437 | 103,026 | - | - | 13,587 | 6,165 | 19,752 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| P090 | NORTH NELSON WATER DIST | 15,249 | 23,879 | 26,507 | - | 65,635 | - | - | 11,205 | 16,123 | 27,328 |
| P092 | OHIO CO REG WASTEWATER D | 17,145 | 26,847 | 29,802 | 47,640 | 121,434 | - | - | 12,598 | - | 12,598 |
| P097 | KY RIVER AREA DEV DIST | 102,293 | 160,180 | 177,812 | 27,145 | 467,430 | - | - | 75,162 | 157,960 | 233,122 |
| P100 | LAKE CUMBERLAND CAA, INC | 233,986 | 366,396 | 406,728 | 302,558 | 1,309,668 | - | - | 171,926 | - | 171,926 |
| P103 | MOREHEAD TOURISM COMMISSI | 17,252 | 27,015 | 29,988 | 5,999 | 80,254 | - | - | 12,676 | 51,556 | 64,232 |
| P104 | RUSSELL CO TOURIST COMM | 5,214 | 8,164 | 9,063 | 25,409 | 47,850 | - | - | 3,831 | 15,591 | 19,422 |
| P105 | GEORGETOWN/SCOTT TOURISM | 9,687 | 15,170 | 16,839 | 26,405 | 68,101 | - | - | 7,118 | 25,216 | 32,334 |
| P106 | MULTI PURPOSE COMM ACTION | 22,787 | 35,682 | 39,610 | 102,744 | 200,823 | - | - | 16,743 | 15,922 | 32,665 |
| P107 | SIMPSON CO LIBRARY DIST | 14,951 | 23,412 | 25,989 | 11,210 | 75,562 | - | - | 10,986 | - | 10,986 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 2,796 | 4,379 | 4,861 | 864 | 12,900 | - | - | 2,055 | 1,378 | 3,433 |
| P111 | JOHN L STREET LIBRARY | 7,167 | 11,222 | 12,457 | 5,682 | 36,528 | - | - | 5,266 | 27,503 | 32,769 |
| P113 | STURGIS HOUSING AUTHORITY | 4,198 | 6,574 | 7,298 | - | 18,070 | - | - | 3,085 | 25,647 | 28,732 |
| P115 | HOUSING AUTH SPRINGFIELD | 5,482 | 8,584 | 9,528 | 1,080 | 24,674 | - | - | 4,028 | 54,516 | 58,544 |
| P116 | CITY OF MONTICELLO | 26,297 | 41,178 | 45,711 | - | 113,186 | - | - | 19,322 | 69,968 | 89,290 |
| P117 | CITY OF CLAY | 18,315 | 28,680 | 31,837 | 4,933 | 83,765 | - | - | 13,458 | - | 13,458 |
| P120 | WOODFORD CO CONSERV DIST | 3,255 | 5,097 | 5,659 | 3,396 | 17,407 | - | - | 2,392 | 706 | 3,098 |
| P959 | CITY OF CRESTVIEW HILLS | 18,359 | 28,749 | 31,913 | 42,299 | 121,320 | - | - | 13,490 | - | 13,490 |
| R003 | SOUTH ANDERSON WATER DIST | 17,981 | 28,156 | 31,255 | 59,010 | 136,402 | - | - | 13,212 | - | 13,212 |
| R005 | BARREN CO SOIL CONSD DIS | 2,284 | 3,576 | 3,970 | 1,865 | 11,695 | - | - | 1,678 | 127 | 1,805 |
| R008 | BOONE CO LIBRARY DIST | 235,937 | 369,451 | 410,119 | 448,247 | 1,463,754 | - | - | 173,360 | 18,024 | 191,384 |
| R010 | ASHLAND BD OF ED | 377,024 | 590,378 | 655,365 | 1,759,221 | 4,789,221 | - | - | 277,027 | 297,153 | 574,180 |
| R011 | DANVILLE BOYLE PLANNING | 6,616 | 10,360 | 11,500 | - | 28,476 | - | - | 4,861 | 33,285 | 38,146 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 12,914 | 20,222 | 22,448 | 12,319 | 67,903 | - | - | 9,489 | - | 9,489 |
| R015 | CITY OF SHEPHERDSVILLE | 92,564 | 144,945 | 160,900 | 37,687 | 436,096 | - | - | 68,013 | 16,064 | 84,077 |
| R017 | CITY OF PRINCETON | 46,754 | 73,212 | 81,271 | 8,271 | 214,141 | - | - | 34,354 | - | 34,354 |
| R018 | MURRAY ELECTRIC SYSTEM | 204,072 | 319,555 | 354,730 | 53,801 | 932,158 | - | - | 149,947 | 34,706 | 184,653 |
| R019 | FORT THOMAS BOARD OF ED | 251,844 | 394,360 | 437,770 | 138,649 | 1,222,623 | - | - | 185,048 | 194,341 | 379,389 |
| R021 | CARROLLTON/CARR CO RECTR | 3,628 | 5,681 | 6,307 | 1,670 | 17,286 | - | - | 2,666 | - | 2,666 |
| R024 | CHRISTIAN CO WATER DIST | 42,789 | 67,004 | 74,379 | 74,379 | 252,059 | - | - | 31,441 | 6,439 | 37,880 |
| R030 | DAVIESS CO AIRPORT BD | 25,440 | 39,836 | 44,221 | 123,496 | 232,993 | - | - | 18,693 | - | 18,693 |
| R033 | CITY OF RAVENNA | 4,770 | 7,469 | 8,292 | 1,857 | 22,388 | - | - | 3,505 | 18,279 | 21,784 |
| R034 | LEXINGTON PUBLIC LIBRARY | 393,821 | 616,680 | 684,562 | 1,695,063 | 4,888,063 | - | - | 289,369 | 439,531 | 728,900 |
| R036 | CITY OF PRESTONSBURG | 196,039 | 306,976 | 340,767 | 424,358 | 1,268,140 | - | - | 144,044 | - | 144,044 |
| R037 | PAUL SAWYIER LIBRARY | 82,794 | 129,646 | 143,918 | 13,353 | 369,711 | - | - | 60,835 | 89,023 | 149,858 |
| R038 | CITY OF FULTON | 89,408 | 140,003 | 155,414 | - | 384,825 | - | - | 65,695 | 81,421 | 147,116 |
| R041 | CITY OF CRITTENDEN | 7,857 | 12,303 | 13,658 | 6,396 | 40,214 | - | - | 5,773 | 11,707 | 17,480 |
| R042 | MAYFIELD ELEC & WATER SYS | 255,071 | 399,413 | 443,379 | 366,312 | 1,464,175 | - | - | 187,419 | - | 187,419 |
| R045 | CITY OF RUSSELL | 72,975 | 114,270 | 126,849 | 11,009 | 325,103 | - | - | 53,620 | 68,985 | 122,605 |
| R047 | LINCOLN TRAIL AREA DEV DI | 105,889 | 165,811 | 184,063 | 169,700 | 625,463 | - | - | 77,804 | 232,569 | 310,373 |
| R048 | HARLAN CO CONSERV DIST | 3,066 | 4,801 | 5,329 | 5,834 | 19,030 | - | - | 2,253 | - | 2,253 |
| R050 | HART CO AMB SERVICE | 74,357 | 116,436 | 129,252 | 17,292 | 337,337 | - | - | 54,636 | 221,260 | 275,896 |
| R051 | HENDERSON MUN W & S DEPT | 299,214 | 468,537 | 520,112 | 92,120 | 1,379,983 | - | - | 219,855 | 188,636 | 408,491 |
| R052 | CITY OF CAMPBELLSBURG | 3,963 | 6,206 | 6,889 | 4,681 | 21,739 | - | - | 2,912 | 13,963 | 16,875 |
| R054 | SOUTH HOPKINS WATER DIST | 21,244 | 33,265 | 36,927 | 4,475 | 95,911 | - | - | 15,609 | 29,776 | 45,385 |
| R057 | CITY OF WILMORE | 74,384 | 116,478 | 129,299 | 32,410 | 352,571 | - | - | 54,656 | 3,657 | 58,313 |
| R058 | HOUSING AUTH OF PAINTSVLE | 36,864 | 57,725 | 64,079 | 4,240 | 162,908 | - | - | 27,087 | 16,784 | 43,871 |
| R061 | KY COMM ECONOMIC OPPORT | 497,254 | 778,645 | 864,356 | 1,456,327 | 3,596,582 | - | - | 365,369 | - | 365,369 |
| R063 | WOODCREEK WATER DISTRICT | 159,891 | 250,371 | 277,931 | 314,996 | 1,003,189 | - | - | 117,483 | - | 117,483 |
| R071 | LOGAN CO PUBLIC LIBRARY | 35,573 | 55,704 | 61,835 | 36,557 | 189,669 | - | - | 26,138 | 27,666 | 53,804 |
| R072 | LYON CO HOUSING AUTHORITY | 18,241 | 28,563 | 31,707 | - | 78,511 | - | - | 13,403 | 10,336 | 23,739 |
| R073 | MCCRACKEN CO BD OF ED | 678,953 | 1,063,165 | 1,180,195 | 224,230 | 3,146,543 | - | - | 498,876 | 19,385 | 518,261 |
| R076 | RICHMOND UTILITIES | 239,634 | 375,240 | 416,546 | 60,526 | 1,091,946 | - | - | 176,076 | 129,619 | 305,695 |
| R078 | CITY OF LORETTO | 1,913 | 2,995 | 3,325 | 1,932 | 10,165 | - | - | 1,405 | 6 | 1,411 |
| R079 | MARSHALL CO PUB LIBRARY | 56,499 | 88,472 | 98,210 | 98,210 | 245,927 | - | - | 41,514 | 116,085 | 157,599 |
| R088 | CITY OF WEST LIBERTY | 93,677 | 146,688 | 162,835 | 35,406 | 438,606 | - | - | 68,831 | 2,669 | 71,500 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 70,588 | 110,532 | 122,700 | 52,832 | 356,652 | - | - | 51,866 | 16,545 | 68,411 |
| R090 | NELSON CO PUBLIC LIBRARY | 78,238 | 122,512 | 135,998 | 155,294 | 492,042 | - | - | 57,487 | - | 57,487 |
| R093 | TRI CO COMM ACTION AGENCY | 20,373 | 31,902 | 35,414 | 61,940 | 149,629 | - | - | 14,970 | 44,717 | 59,687 |
| R097 | PERRY COUNTY PUBLIC LIB | 46,915 | 73,464 | 81,550 | 2,226 | 204,155 | - | - | 34,472 | 40,626 | 75,098 |
| R103 | ROWAN CO PUBLIC LIBRARY | 27,274 | 42,708 | 47,410 | 86,954 | 204,346 | - | - | 20,040 | - | 20,040 |
| R104 | CITY OF RUSSELL SPRINGS | 63,605 | 99,598 | 110,561 | 102,214 | 375,978 | - | - | 46,735 | - | 46,735 |
| R105 | CITY OF STAMPING GROUND | 1,605 | 2,513 | 2,789 | 36,044 | 42,951 | - | - | 1,179 | 7,586 | 8,765 |
| R106 | SHELBY CO PARK RECREATION | 32,505 | 50,900 | 56,502 | 38,347 | 178,254 | - | - | 23,884 | 69,567 | 93,451 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 24,296 | 38,045 | 42,233 | 17,559 | 122,133 | - | - | 17,852 | 43,804 | 61,656 |
| R114 | BOWLING GREEN PUBLIC SCHO | 486,297 | 761,487 | 845,309 | 137,107 | 2,230,200 | - | - | 357,318 | 35,433 | 392,751 |
| R115 | S W E D A | 4,629 | 7,248 | 8,046 | 6,400 | 26,323 | - | - | 3,401 | 3,412 | 6,813 |
| R116 | WAYNE CO CONSERV DIST | 3,852 | 6,032 | 6,696 | 20,818 | 37,398 | - | - | 2,830 | 3,858 | 6,688 |
| R117 | WEBSTER COUNTY WATER DIST | 30,516 | 47,785 | 53,045 | 1,960 | 133,306 | - | - | 22,422 | 83,861 | 106,283 |
| R118 | WILLIAMSBURG IND BD OF ED | 78,062 | 122,237 | 135,692 | 71,058 | 407,049 | - | - | 57,358 | 6,915 | 64,273 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| R120 | CITY OF MIDWAY | 20,088 | 31,456 | 34,919 | 46,971 | 133,434 | - | - | 14,760 | - | 14,760 |
| R959 | N KY LEGAL AID SOCIETY | 173,602 | 271,842 | 301,765 | 406,719 | 1,153,928 | - | - | 127,558 | - | 127,558 |
| T036 | FLOYD COUNTY CONSV DIST | 7,251 | 11,354 | 12,604 | 6,331 | 37,540 | - | - | 5,328 | 54 | 5,382 |
| V001 | ADAIR COUNTY FISCAL COURT | 131,142 | 205,353 | 227,958 | 62,521 | 626,974 | - | - | 96,359 | 61,604 | 157,963 |
| V002 | ALLEN COUNTY FISCAL COURT | 164,119 | 256,993 | 285,282 | 9,343 | 715,737 | - | - | 120,590 | 565,379 | 685,969 |
| V003 | ANDERSON CO FISCAL COURT | 186,187 | 291,549 | 323,642 | 169,562 | 970,940 | - | - | 136,805 | - | 136,805 |
| V004 | BALLARD COUNTY FISCAL CT | 178,126 | 278,925 | 309,628 | 452,757 | 1,219,436 | - | - | 130,882 | 39,959 | 170,841 |
| V005 | BARREN CO FISCAL CT | 119,169 | 186,605 | 207,146 | 101,877 | 614,797 | - | - | 87,562 | 199,464 | 287,026 |
| V006 | BATH CO FISCAL COURT | 92,350 | 144,609 | 160,527 | 3,075 | 400,561 | - | - | 67,856 | 156,872 | 224,728 |
| V007 | BELL CO FISCAL CT | 167,269 | 261,925 | 290,757 | - | 719,951 | - | - | 122,905 | 167,886 | 290,791 |
| V008 | BOONE CO FISCAL CT | 763,158 | 1,195,021 | 1,326,566 | 951,048 | 4,235,793 | - | - | 560,748 | - | 560,748 |
| V009 | BOURBON CO FISCAL COURT | 175,941 | 275,505 | 305,831 | 254,783 | 1,012,060 | - | - | 129,277 | 65,067 | 194,344 |
| V010 | BOYD COUNTY FISCAL COURT | 516,624 | 808,975 | 898,025 | 415,123 | 2,638,747 | - | - | 379,601 | - | 379,601 |
| V011 | BOYLE COUNTY FISCAL COURT | 242,080 | 379,071 | 420,798 | 176,840 | 1,218,789 | - | - | 177,874 | 81,286 | 259,160 |
| V012 | BRACKEN CO FISCAL COURT | 92,373 | 144,645 | 160,567 | 13,968 | 411,553 | - | - | 67,873 | 8,764 | 76,637 |
| V013 | BREATHITT CO FISCAL COURT | 98,026 | 153,498 | 170,395 | 27,180 | 449,099 | - | - | 72,027 | 123,654 | 195,681 |
| V014 | BRECKINRIDGE CO FISCAL CT | 187,817 | 294,100 | 326,474 | 299,445 | 1,107,836 | - | - | 138,003 | 139,903 | 277,906 |
| V016 | BUTLER COUNTY FISCAL CT | 155,099 | 242,868 | 269,603 | 194,418 | 861,988 | - | - | 113,963 | 63,541 | 177,504 |
| V017 | CALDWELL CO FISCAL COURT | 107,425 | 168,216 | 186,732 | 31,111 | 493,484 | - | - | 78,933 | 64,101 | 143,034 |
| V018 | CALLOWAY CO FISCAL COURT | 300,976 | 471,295 | 523,174 | 121,970 | 1,417,415 | - | - | 221,149 | 67,057 | 288,206 |
| V019 | CAMPBELL CO FISCAL CT | 715,706 | 1,120,716 | 1,244,081 | 1,963,307 | 5,043,810 | - | - | 525,881 | 38,984 | 564,865 |
| V020 | CARLISLE CO FISCAL COURT | 67,549 | 105,773 | 117,417 | - | 290,739 | - | - | 49,633 | 203,519 | 253,152 |
| V021 | CARROLL CO FISCAL CT | 196,927 | 308,365 | 342,309 | 128,050 | 975,651 | - | - | 144,696 | 57,694 | 202,390 |
| V022 | CARTER CO FISCAL CT | 252,860 | 395,950 | 439,536 | 242,765 | 1,331,111 | - | - | 185,794 | 27,814 | 213,608 |
| V023 | CASEY CO FISCAL COURT | 175,987 | 275,576 | 305,911 | 84,485 | 841,959 | - | - | 129,311 | 7,177 | 136,488 |
| V024 | CHRISTIAN CO FISCAL COURT | 265,393 | 415,576 | 461,322 | 100,707 | 1,242,998 | - | - | 195,004 | 1,483 | 196,487 |
| V025 | CLARK COUNTY FISCAL COURT | 236,321 | 370,053 | 410,787 | 357,211 | 1,374,372 | - | - | 173,642 | 289,309 | 462,951 |
| V026 | CLAY COUNTY FISCAL CT | 302,376 | 473,487 | 525,608 | 366,297 | 1,667,768 | - | - | 222,178 | - | 222,178 |
| V027 | CLINTON CO FISCAL COURT | 151,519 | 237,262 | 263,379 | 498,372 | 1,150,532 | - | - | 111,332 | 326,380 | 437,712 |
| V028 | CRITTENDEN CO FIS CT | 162,098 | 253,827 | 281,768 | 299,146 | 996,839 | - | - | 119,105 | 40,754 | 159,859 |
| V030 | DAVIESS CO FISCAL COURT | 455,310 | 712,965 | 791,447 | 3,274 | 1,962,996 | - | - | 334,549 | 140,636 | 475,185 |
| V031 | EDMONSON CO FISCAL CRT | 108,821 | 170,402 | 189,159 | 40,115 | 508,497 | - | - | 79,959 | 5,678 | 85,637 |
| V032 | ELLIOTT CO FISCAL CT | 56,400 | 88,316 | 98,037 | - | 242,753 | - | - | 41,441 | 58,623 | 100,064 |
| V033 | ESTILL CO FISCAL COURT | 145,037 | 227,112 | 252,112 | 399,140 | 1,023,401 | - | - | 106,569 | 179,906 | 286,475 |
| V035 | FLEMING CO FISCAL COURT | 84,343 | 132,072 | 146,611 | 8,587 | 371,613 | - | - | 61,973 | 17,154 | 79,127 |
| V036 | FLOYD CO FISCAL COURT | 277,351 | 434,301 | 482,108 | 191,548 | 1,385,308 | - | - | 203,790 | 70,000 | 273,790 |
| V037 | FRANKLIN CO FISCAL COURT | 390,340 | 611,229 | 678,512 | 687,917 | 2,367,998 | - | - | 286,811 | - | 286,811 |
| V038 | FULTON COUNTY FIS CT | 219,745 | 344,095 | 381,973 | 104,564 | 1,050,377 | - | - | 161,462 | 252,733 | 414,195 |
| V039 | GALLATIN CO FISCAL COURT | 151,228 | 236,807 | 262,874 | 128,987 | 779,896 | - | - | 111,118 | 24,799 | 135,917 |
| V040 | GARRARD CO FISCAL COURT | 158,948 | 248,894 | 276,292 | 67,056 | 751,190 | - | - | 116,790 | 60,041 | 176,831 |
| V041 | GRANT COUNTY FISCAL COURT | 223,247 | 349,579 | 388,060 | 770,432 | 1,731,318 | - | - | 164,035 | - | 164,035 |
| V042 | GRAVES COUNTY FISCAL CT | 304,623 | 477,006 | 529,514 | 51,146 | 1,362,289 | - | - | 223,829 | 24,243 | 248,072 |
| V043 | GRAYSON CO FISCAL COURT | 302,965 | 474,410 | 526,632 | 361,266 | 1,665,273 | - | - | 222,610 | 66,712 | 289,322 |
| V044 | GREEN COUNTY FISCAL COURT | 64,201 | 100,532 | 111,599 | 141,123 | 417,455 | - | - | 47,173 | - | 47,173 |
| V045 | GREENUP CO FISCAL CT | 318,488 | 498,717 | 553,614 | 41,933 | 1,412,752 | - | - | 234,016 | 194,658 | 428,674 |
| V046 | HANCOCK CO FISCAL COURT | 173,375 | 271,485 | 301,370 | 159,460 | 905,690 | - | - | 127,391 | 48,438 | 175,829 |
| V047 | HARDIN CO FISCAL COURT | 252,370 | 395,184 | 438,685 | 314,556 | 1,400,795 | - | - | 185,435 | 128,182 | 313,617 |
| V048 | HARLAN CO FIS CT | 259,617 | 406,532 | 451,282 | - | 1,117,431 | - | - | 190,760 | 569,172 | 759,932 |
| V049 | HARRISON CO FISCAL COURT | 99,606 | 155,972 | 173,141 | - | 428,719 | - | - | 73,188 | 60,436 | 133,624 |
| V050 | HART COUNTY FISCAL COURT | 190,785 | 298,749 | 331,634 | 128,724 | 949,892 | - | - | 140,184 | - | 140,184 |
| V051 | HENDERSON CO FISCAL COURT | 485,157 | 759,702 | 843,328 | 29,661 | 2,117,848 | - | - | 356,480 | 605,719 | 962,199 |
| V052 | HENRY CO FISCAL COURT | 106,937 | 167,452 | 185,885 | 10,508 | 470,782 | - | - | 78,575 | 226,101 | 304,676 |
| V053 | HICKMAN CO FISCAL COURT | 80,654 | 126,295 | 140,197 | - | 347,146 | - | - | 59,262 | 59,136 | 118,398 |
| V054 | HOPKINS CO FISCAL COURT | 340,470 | 533,138 | 591,825 | 8,959 | 1,474,392 | - | - | 250,168 | 79,897 | 330,065 |
| V055 | JACKSON CO FISCAL COURT | 177,515 | 277,969 | 308,568 | 37,335 | 801,387 | - | - | 130,433 | 160,791 | 291,224 |
| V057 | JESSAMINE CO FISCAL COURT | 426,627 | 668,050 | 741,587 | 243,310 | 2,079,574 | - | - | 313,473 | 14,305 | 327,778 |
| V060 | KNOTT CO FISCAL CT | 110,562 | 173,127 | 192,185 | - | 475,874 | - | - | 81,238 | 325,186 | 406,424 |
| V061 | KNOX CO FISCAL CT | 243,804 | 381,769 | 423,793 | 658,130 | 1,707,496 | - | - | 179,140 | - | 179,140 |
| V062 | LARUE CO FISCAL COURT | 161,895 | 253,510 | 281,415 | 226,543 | 923,363 | - | - | 118,956 | 2,331 | 121,287 |
| V063 | LAUREL COUNTY FISCAL COUR | 456,445 | 714,741 | 793,418 | 488,878 | 2,453,482 | - | - | 335,383 | - | 335,383 |
| V064 | LAWRENCE CO FISCAL CT | 152,332 | 238,535 | 264,792 | - | 655,659 | - | - | 111,929 | 171,375 | 283,304 |
| V065 | LEE COUNTY FISCAL COURT | 97,453 | 152,600 | 169,398 | 329,964 | 749,415 | - | - | 71,605 | 59,078 | 130,683 |
| V066 | LESLIE CO FISCAL COURT | 199,773 | 312,822 | 347,257 | 18,871 | 878,723 | - | - | 146,788 | 469,131 | 615,919 |
| V067 | LETCHER CO FISCAL COURT | 163,941 | 256,714 | 284,973 | 76,124 | 781,752 | - | - | 120,460 | 124,522 | 244,982 |
| V068 | LEWIS COUNTY FISCAL COURT | 147,210 | 230,514 | 255,888 | 67,876 | 701,488 | - | - | 108,166 | 36,488 | 144,654 |
| V069 | LINCOLN CO FISCAL COURT | 151,251 | 236,842 | 262,913 | 87,398 | 738,404 | - | - | 111,135 | 41,530 | 152,665 |
| V070 | LIVINGSTON CO FISCAL CT | 155,457 | 243,428 | 270,224 | 6,504 | 675,613 | - | - | 114,226 | 107,276 | 221,502 |
| V071 | LOGAN COUNTY FISCAL COURT | 284,916 | 446,146 | 495,257 | 600,764 | 1,827,083 | - | - | 209,348 | - | 209,348 |
| V072 | LYON COUNTY FISCAL COURT | 73,659 | 115,342 | 128,039 | 16,421 | 333,461 | - | - | 54,123 | 80 | 54,203 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| V073 | MCCRACKEN CO FISCAL COURT | 282,779 | 442,801 | 491,543 | 198,965 | 1,416,088 | - | - | 207,778 | 21,193 | 228,971 |
| V074 | MCCRACKEN CO FISCAL CT | 194,371 | 304,364 | 337,868 | 604,267 | 1,440,870 | - | - | 142,819 | - | 142,819 |
| V075 | MCLAN COUNTY FISCAL CT | 150,892 | 236,279 | 262,288 | 9,504 | 657,963 | - | - | 110,871 | 144,465 | 255,336 |
| V076 | MADISON CO FISCAL COURT | 440,463 | 689,715 | 765,637 | 1,037,459 | 2,933,274 | - | - | 323,640 | 46,695 | 370,335 |
| V077 | MAGOFFIN CO FISCAL COURT | 93,124 | 145,822 | 161,874 | 7,657 | 408,477 | - | - | 68,425 | 433,454 | 501,879 |
| V078 | MARION CO FISCAL COURT | 336,853 | 527,475 | 585,538 | 329,897 | 1,779,763 | - | - | 247,510 | - | 247,510 |
| V079 | MARSHALL CO FISCAL COURT | 325,850 | 510,245 | 566,411 | 64,021 | 1,466,527 | - | - | 239,425 | 94,020 | 333,445 |
| V080 | MARTIN CO FISCAL COURT | 108,205 | 169,438 | 188,089 | 35,706 | 501,438 | - | - | 79,506 | 203,654 | 283,160 |
| V081 | MASON CO FIS CT | 229,246 | 358,974 | 398,489 | 94,568 | 1,081,277 | - | - | 168,444 | 37,338 | 205,782 |
| V082 | MEADE COUNTY FISCAL COURT | 380,459 | 595,757 | 661,336 | 329,387 | 1,966,939 | - | - | 279,551 | 44,107 | 323,658 |
| V083 | MENIFEE CO FISCAL COURT | 65,223 | 102,132 | 113,374 | 124,823 | 405,552 | - | - | 47,924 | 5,597 | 53,521 |
| V084 | MERCER COUNTY FISCAL COURT | 129,189 | 202,295 | 224,564 | - | 556,048 | - | - | 94,924 | 157,379 | 252,303 |
| V085 | METCALFE CO FISCAL COURT | 80,365 | 125,843 | 139,695 | 2,964 | 348,867 | - | - | 59,050 | 133,560 | 192,610 |
| V086 | MONROE CO FISCAL COURT | 75,603 | 118,385 | 131,417 | 150,858 | 476,263 | - | - | 55,551 | 11,037 | 66,588 |
| V087 | MONTGOMERY CO FISCAL CT | 240,393 | 376,429 | 417,866 | 6,940 | 1,041,628 | - | - | 176,634 | 108,364 | 284,998 |
| V088 | MORGAN CO FISCAL CT | 89,360 | 139,928 | 155,331 | 160,442 | 545,061 | - | - | 65,659 | 10,486 | 76,145 |
| V089 | MUHLBERG CO FISCAL CT | 341,803 | 535,226 | 594,142 | - | 1,471,171 | - | - | 251,148 | 319,025 | 570,173 |
| V090 | NELSON CO FISCAL CT | 458,937 | 718,644 | 797,750 | 612,464 | 2,587,795 | - | - | 337,214 | - | 337,214 |
| V091 | NICHOLAS CO FISCAL COURT | 85,728 | 134,241 | 149,018 | 62,841 | 431,828 | - | - | 62,991 | 40,812 | 103,803 |
| V092 | OHIO COUNTY FISCAL CRT | 205,692 | 322,091 | 357,546 | 100,893 | 986,222 | - | - | 151,137 | 41,366 | 192,503 |
| V093 | OLDHAM CO FISCAL COURT | 309,610 | 484,814 | 538,181 | 1,467,436 | 3,822,727 | - | - | 227,493 | 1,886 | 229,379 |
| V094 | OWEN COUNTY FISCAL COURT | 121,255 | 189,872 | 210,773 | 25,763 | 547,663 | - | - | 89,095 | 99,710 | 188,805 |
| V095 | OWSLEY CO FISCAL COURT | 57,404 | 89,888 | 99,783 | 18,562 | 265,637 | - | - | 42,179 | 77,245 | 119,424 |
| V096 | PENDLETON CO FISCAL COURT | 105,642 | 165,424 | 183,634 | - | 454,700 | - | - | 77,623 | 165,835 | 243,458 |
| V097 | PERRY COUNTY FISCAL COURT | 279,570 | 437,775 | 485,964 | 178,602 | 1,381,911 | - | - | 205,420 | 671,063 | 876,483 |
| V098 | PIKE COUNTY FISCAL COURT | 575,929 | 901,840 | 1,001,113 | 330,827 | 2,809,709 | - | - | 423,177 | 4,712 | 427,889 |
| V099 | POWELL CO FISCAL CT | 242,105 | 379,110 | 420,841 | 317,796 | 1,359,852 | - | - | 177,892 | - | 177,892 |
| V100 | PULASKI CO FISCAL CT | 441,013 | 690,578 | 766,595 | 98,413 | 1,996,599 | - | - | 324,044 | 404,880 | 728,924 |
| V101 | ROBERTSON CO FISCAL CT | 37,675 | 58,995 | 65,489 | 42,794 | 204,953 | - | - | 27,683 | 45,428 | 73,111 |
| V102 | ROCKCASTLE CO FISCAL CT | 194,722 | 304,912 | 338,476 | 105,756 | 943,866 | - | - | 143,076 | - | 143,076 |
| V103 | ROWAN CO FISCAL COURT | 287,130 | 449,614 | 499,107 | 1,015,843 | 2,251,694 | - | - | 210,976 | - | 210,976 |
| V104 | RUSSELL CO FISCAL COURT | 174,606 | 273,414 | 303,511 | 17,387 | 769,918 | - | - | 128,296 | 78,348 | 206,644 |
| V105 | SCOTT CO FISCAL CT | 270,395 | 423,408 | 470,016 | 409,060 | 1,572,879 | - | - | 198,679 | - | 198,679 |
| V106 | SHELBY CO FISCAL COURT | 245,263 | 384,054 | 426,330 | 288,451 | 1,344,098 | - | - | 180,212 | - | 180,212 |
| V107 | SIMPSON CO FISCAL COURT | 219,328 | 343,443 | 381,248 | 125,924 | 1,069,943 | - | - | 161,156 | 29,697 | 190,853 |
| V108 | SPENCER CO TREASURER | 101,926 | 159,605 | 177,174 | 136,120 | 574,825 | - | - | 74,893 | - | 74,893 |
| V109 | TAYLOR COUNTY FISCAL COUR | 210,834 | 330,142 | 366,483 | 180,576 | 1,088,035 | - | - | 154,915 | - | 154,915 |
| V110 | TODD COUNTY FISCAL COURT | 145,789 | 228,289 | 253,418 | 286,629 | 914,125 | - | - | 107,121 | 23,858 | 130,979 |
| V111 | TRIGG COUNTY FISCAL COURT | 171,936 | 269,233 | 298,870 | 350,905 | 1,090,944 | - | - | 126,334 | - | 126,334 |
| V112 | TRIMBLE CO FISCAL COURT | 115,691 | 181,160 | 201,102 | 990,033 | 1,487,986 | - | - | 85,007 | 208,935 | 293,942 |
| V113 | UNION COUNTY FISCAL COURT | 192,252 | 301,046 | 334,184 | 162,047 | 989,529 | - | - | 141,262 | 85,917 | 227,179 |
| V114 | WARREN COUNTY FISCAL COURT | 612,791 | 959,562 | 1,065,189 | 588,185 | 3,225,727 | - | - | 450,262 | 583,649 | 1,033,911 |
| V115 | WASHINGTON CO FIS COURT | 121,077 | 189,594 | 210,464 | 126,498 | 647,633 | - | - | 88,964 | 61,740 | 150,704 |
| V116 | WAYNE COUNTY FISCAL COURT | 282,161 | 441,833 | 490,469 | 1,392,117 | 3,622,117 | - | - | 207,324 | 4,181 | 211,505 |
| V117 | WEBSTER CO FISCAL COURT | 212,934 | 333,430 | 370,134 | - | 916,498 | - | - | 156,458 | 343,366 | 499,824 |
| V119 | CITY OF HIGHLAND HEIGHTS | 24,621 | 38,554 | 42,798 | 92,613 | 198,586 | - | - | 18,091 | - | 18,091 |
| V120 | WOODFORD CO FISCAL COURT | 229,233 | 358,954 | 398,466 | 34,371 | 1,021,024 | - | - | 168,434 | 208,359 | 376,793 |
| V122 | FAMILY HEALTH CENTER | 1,277,904 | 2,001,055 | 2,221,326 | 148,104 | 5,648,389 | - | - | 938,969 | 83,880 | 1,022,849 |
| V125 | LOUISVILLE MEM COMM | 10,967 | 17,173 | 19,064 | 32,697 | 79,901 | - | - | 8,058 | 15,812 | 23,870 |
| V126 | LOU & JEFF CO RIVERPORT | 10,912 | 17,086 | 18,967 | 9,622 | 56,587 | - | - | 8,018 | 44,773 | 52,791 |
| V127 | LOU LABOR MANAGER COM | 4,898 | 7,670 | 8,514 | 1,051 | 22,133 | - | - | 3,599 | - | 3,599 |
| V129 | T A R C | 2,392,599 | 3,746,544 | 4,158,953 | 391,615 | 10,689,711 | - | - | 1,758,016 | 2,828,991 | 4,587,007 |
| V130 | ANCHORAGE BD OF EDUCATION | 59,682 | 93,455 | 103,742 | 8,630 | 265,509 | - | - | 43,853 | 106,770 | 150,623 |
| V136 | MOUNTAIN ARTS CENTER | - | - | - | - | - | - | - | - | 174,479 | 174,479 |
| V137 | FRANKLIN CO CONS DIST | 4,604 | 7,209 | 8,002 | 6,802 | 26,617 | - | - | 3,383 | 41,885 | 45,268 |
| V145 | CITY OF WURLAND | 5,472 | 8,569 | 9,512 | 4,279 | 27,832 | - | - | 4,021 | 4,972 | 8,993 |
| V147 | HARDIN CO WATER DIST #2 | 288,446 | 451,675 | 501,394 | 561,061 | 1,802,576 | - | - | 211,942 | - | 211,942 |
| V151 | HOUSING AUTH OF HENDERSON | 82,368 | 128,979 | 143,176 | 33,059 | 387,582 | - | - | 60,521 | 30,170 | 90,691 |
| V156 | JEFF CO BD OF ED | 13,977,302 | 21,886,885 | 24,296,121 | - | 60,160,308 | - | - | 10,270,119 | 14,285,596 | 24,555,715 |
| V158 | BIG SANDY AREA COMM PRO | 143,056 | 234,009 | 248,667 | 8,325 | 624,057 | - | - | 105,113 | 289,346 | 394,459 |
| V159 | CITY OF ERLANGER | 135,709 | 212,505 | 235,897 | - | 584,111 | - | - | 99,715 | 514,530 | 614,245 |
| V163 | EAST BERNSTADT BD OF ED | 29,875 | 46,781 | 51,931 | 105,874 | 234,461 | - | - | 21,952 | 8,547 | 30,499 |
| V171 | CITY OF ADAIRVILLE | 13,046 | 20,429 | 22,677 | 35,233 | 91,385 | - | - | 9,586 | 3,353 | 12,939 |
| V176 | MADISON CO CONSERVAT DIST | 2,886 | 4,519 | 5,017 | 1,914 | 14,336 | - | - | 2,121 | - | 2,121 |
| V179 | MARSHALL CO SEN CITIZENS | - | - | - | 2,817 | 14,817 | - | - | - | 127,281 | 127,281 |
| V189 | CITY OF CENTRAL CITY | 100,897 | 157,994 | 175,385 | - | 434,276 | - | - | 74,136 | 50,833 | 124,969 |
| V196 | CITY OF BUTLER | 2,888 | 4,522 | 5,020 | 1,760 | 14,910 | - | - | 2,122 | 491 | 2,613 |
| V197 | CITY OF HAZARD | 281,035 | 440,069 | 488,511 | 419,290 | 1,628,905 | - | - | 206,497 | 266,978 | 473,475 |
| V198 | MOUNTAIN WATER DISTRICT | 162,626 | 254,654 | 282,685 | 175,054 | 875,019 | - | - | 119,493 | - | 119,493 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| V200 | PULASKI COUNTY LIBRARY | 42,711 | 66,881 | 74,243 | 20,879 | 204,714 | - | - | 31,383 | 12,046 | 43,429 |
| V205 | BARREN/METCALFE CO AMB SR | 7,188 | 11,255 | 12,494 | 27,335 | 58,272 | - | - | 5,281 | 67,266 | 72,547 |
| V206 | SHELBYVILLE MUN WATER&SEWER | 105,147 | 164,649 | 182,773 | 230,068 | 682,637 | - | - | 77,259 | 1,739 | 78,998 |
| V207 | BELL CO PUBLIC LIBRARY | 20,004 | 31,324 | 34,773 | 18,787 | 104,888 | - | - | 14,699 | - | 14,699 |
| V208 | CITY OF WALTON | 32,915 | 51,540 | 57,214 | 165,524 | 307,193 | - | - | 24,185 | 250 | 24,435 |
| V218 | MURRAY TOURISM COMMISSION | 6,572 | 10,291 | 11,424 | 8,068 | 36,355 | - | - | 4,829 | 878 | 5,707 |
| V219 | BELLEVEUE BD OF EDUCATION | 73,996 | 115,870 | 128,624 | 281,824 | 600,314 | - | - | 54,370 | 126,914 | 181,284 |
| V224 | PENNYROYAL AREA MUSEUM | 8,817 | 13,807 | 15,327 | 2,828 | 40,779 | - | - | 6,479 | 5,872 | 12,351 |
| V230 | OWENSBORO RIVERPORT AUTH | 183,542 | 287,407 | 319,044 | 72,118 | 862,111 | - | - | 134,862 | 17,369 | 152,231 |
| V236 | BIG SANDY AREA DEV DIST | 181,220 | 283,771 | 315,007 | 61,624 | 841,622 | - | - | 133,156 | 150,558 | 283,714 |
| V237 | BLUE GRASS COMM ACTION | 354,000 | 554,325 | 615,343 | 281,197 | 1,804,865 | - | - | 260,109 | 518,819 | 778,928 |
| V247 | HARDIN CO WATER DIST #1 | 290,975 | 455,634 | 505,789 | 455,855 | 1,708,253 | - | - | 213,800 | 69,655 | 283,455 |
| V251 | HENDERSON CO RIVER AUTH | 59,802 | 93,644 | 103,952 | 119,312 | 376,710 | - | - | 43,941 | 29,527 | 73,468 |
| V259 | KENTON CO PUBLIC LIBRARY | 372,845 | 583,834 | 648,101 | 75,272 | 1,680,052 | - | - | 273,956 | 127,862 | 401,818 |
| V263 | LAUREL CO BD OF EDUCATION | 722,000 | 1,130,572 | 1,255,023 | - | 3,107,595 | - | - | 530,506 | 977,149 | 1,507,655 |
| V271 | RUSSELLVILLE ELEC PL BD | 91,080 | 142,621 | 158,320 | 126,890 | 518,911 | - | - | 66,923 | - | 66,923 |
| V281 | HOUSING AUTH OF MAYSVILLE | 29,296 | 45,874 | 50,924 | 61,230 | 187,324 | - | - | 21,526 | 7,407 | 28,933 |
| V298 | CITY OF PIKEVILLE | 219,364 | 343,499 | 381,311 | 635,453 | 1,579,627 | - | - | 161,183 | - | 161,183 |
| V300 | HOUSING AUTH OF SOMERSET | 36,516 | 57,180 | 63,474 | 2,001 | 159,171 | - | - | 26,831 | 69,911 | 96,742 |
| V305 | CITY OF CAVE CITY | 43,952 | 68,824 | 76,401 | 50,630 | 239,807 | - | - | 32,295 | 67,749 | 100,044 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 7,522 | 11,779 | 13,076 | 10,704 | 43,081 | - | - | 5,527 | 14,650 | 20,177 |
| V308 | NORTHERN KY AREA DEV DIST | 226,546 | 354,746 | 393,795 | - | 975,087 | - | - | 166,460 | 241,118 | 407,578 |
| V319 | CAMPBELL CO BD OF ED | 585,371 | 916,627 | 1,017,526 | 506,745 | 3,026,269 | - | - | 430,115 | 223,517 | 653,632 |
| V324 | CHRISTIAN CO CONS DIST | 2,563 | 4,013 | 4,455 | 1,072 | 12,103 | - | - | 1,883 | 28,013 | 29,896 |
| V330 | CITY OF OWENSBORO | 804,594 | 1,259,904 | 1,398,591 | 568,153 | 4,031,242 | - | - | 591,193 | 18,778 | 609,971 |
| V336 | SANDY VALLEY TRANS SER IN | 157,754 | 247,025 | 274,217 | 47,711 | 726,707 | - | - | 115,913 | 92,275 | 208,188 |
| V337 | FRANKFORT ELEC WATER BD | 977,293 | 1,530,332 | 1,698,787 | 1,390,215 | 5,596,627 | - | - | 718,088 | - | 718,088 |
| V347 | CITY OF RADCLIFF | 173,201 | 271,213 | 301,067 | 17,486 | 762,967 | - | - | 127,263 | 244,552 | 371,815 |
| V359 | CITY OF ELSMERE | 40,198 | 62,945 | 69,874 | 154,769 | 327,786 | - | - | 29,536 | 22,535 | 52,071 |
| V363 | LONDON LAUREL CO COMM CTR | 55,315 | 86,618 | 96,152 | 59,266 | 297,351 | - | - | 40,644 | - | 40,644 |
| V373 | PADUCAH MCCrackEN CO TOUR | 23,072 | 36,128 | 40,105 | 35,739 | 135,044 | - | - | 16,953 | 5,805 | 22,758 |
| V376 | CITY OF BEREA | 510,237 | 798,975 | 886,924 | 608,862 | 2,804,998 | - | - | 374,908 | - | 374,908 |
| V398 | CITY OF ELKHORN CITY | 13,513 | 21,159 | 23,489 | 27,736 | 85,899 | - | - | 9,929 | 14,206 | 24,135 |
| V400 | PULASKI CO SOIL CONS DIST | 7,815 | 12,237 | 13,585 | 2,739 | 36,376 | - | - | 5,742 | 584 | 6,326 |
| V405 | MARY W WELDON MEM PUB LIB | 16,934 | 26,517 | 29,436 | 24,185 | 97,072 | - | - | 12,443 | 30,322 | 42,765 |
| V407 | BELL/WHITLEY COMM ACTION | 210,973 | 330,361 | 366,726 | 169,385 | 1,077,445 | - | - | 155,017 | - | 155,017 |
| V408 | UNION EMERGENCY SERVICES | - | - | - | - | - | - | - | - | - | - |
| V419 | DAYTON CITY SCHOOLS | 95,339 | 149,290 | 165,724 | 85,557 | 495,910 | - | - | 70,053 | - | 70,053 |
| V424 | PENNYRILE ALLIED COMM SER | 252,179 | 394,884 | 438,352 | 117,360 | 1,202,775 | - | - | 185,294 | 234,190 | 419,484 |
| V430 | OWENSBORO MUN UTILITIES | 1,386,170 | 2,170,589 | 2,409,522 | 91,038 | 6,057,319 | - | - | 1,018,520 | 754,514 | 1,773,034 |
| V436 | APPALACHIAN RES & DEFENSE | 150,171 | 235,150 | 261,035 | 735,306 | 1,381,662 | - | - | 110,341 | - | 110,341 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 9,707 | 15,199 | 16,873 | - | 41,779 | - | - | 7,132 | 25,088 | 32,220 |
| V447 | CITY OF ELIZABETHTOWN | 597,291 | 935,291 | 1,038,246 | 504,475 | 3,075,303 | - | - | 438,873 | 774 | 439,647 |
| V459 | LUDLOW BD OF EDUCATION | 52,144 | 81,652 | 90,640 | - | 224,436 | - | - | 38,314 | 162,457 | 200,771 |
| V463 | LONDON LAUREL TOURIST COM | 10,913 | 17,089 | 18,970 | 32,474 | 79,446 | - | - | 8,019 | 29,433 | 37,452 |
| V473 | PADUCAH POWER SYSTEM | 430,287 | 673,782 | 747,950 | 267,374 | 2,119,393 | - | - | 316,163 | 110,962 | 427,125 |
| V476 | KY RIVER FOOTHILLS DEV CO | 370,705 | 580,483 | 644,381 | 150,426 | 1,745,995 | - | - | 272,384 | 3,609,083 | 3,881,467 |
| V500 | WEST PULASKI WATER DISTR | 29,422 | 46,072 | 51,143 | 68,059 | 194,696 | - | - | 21,619 | 5,823 | 27,442 |
| V505 | CITY OF PARK CITY | 2,096 | 3,282 | 3,644 | 2,672 | 11,694 | - | - | 1,540 | - | 1,540 |
| V507 | BELL CO SOLID WASTE OFFIC | 13,937 | 21,824 | 24,227 | - | 59,988 | - | - | 10,241 | 11,449 | 21,690 |
| V508 | CITY OF UNION | 8,597 | 13,462 | 14,944 | 36,587 | 73,590 | - | - | 6,317 | 4,960 | 11,277 |
| V524 | HOPKINSVL WATER ENV ATH | 279,553 | 437,748 | 485,934 | 697,289 | 1,900,524 | - | - | 205,408 | 37,271 | 242,679 |
| V530 | AUDUBON AREA COMM SER INC | 1,082,383 | 1,694,891 | 1,881,460 | 565,098 | 5,223,832 | - | - | 795,305 | 7,048 | 802,353 |
| V537 | CAPITAL COMMUNITY E I D A | 6,876 | 10,767 | 11,952 | 179 | 29,774 | - | - | 5,052 | 24,943 | 29,995 |
| V547 | ELIZABETHTOWN TOUR/CON BU | 15,093 | 23,633 | 26,235 | 3,579 | 68,540 | - | - | 11,090 | 111,427 | 122,517 |
| V559 | BEECHWOOD BOARD OF EDUC | 95,211 | 149,090 | 165,501 | 43,153 | 452,955 | - | - | 69,958 | 39,786 | 109,744 |
| V563 | LONDON-LAUREL CO IDA | 7,081 | 11,087 | 12,308 | 21,269 | 51,745 | - | - | 5,203 | 14,170 | 19,373 |
| V576 | SOUTHERN MADISON WATER DT | 24,746 | 38,749 | 43,014 | 364 | 106,873 | - | - | 18,182 | 16,364 | 34,546 |
| V607 | PINEVILLE UTILITY COMM | 85,349 | 133,648 | 148,359 | 63,329 | 430,685 | - | - | 62,712 | 105,474 | 168,186 |
| V608 | WALTON FIRE DIST/EMS | - | - | - | - | - | - | - | - | - | - |
| V619 | SOUTHGATE BD OF ED | 20,132 | 31,525 | 34,995 | 102,554 | 189,206 | - | - | 14,793 | 2,097 | 16,890 |
| V624 | HOPKINSVL ELECTRIC SYSTEM | 274,279 | 429,491 | 476,768 | 222,131 | 1,402,669 | - | - | 201,533 | 28,247 | 229,780 |
| V630 | CITY OF WHITESVILLE | 11,248 | 17,613 | 19,552 | - | 48,413 | - | - | 8,265 | 32,716 | 40,981 |
| V637 | FARMDALE WATER DISTRICT | 8,092 | 12,672 | 14,067 | 43,172 | 78,003 | - | - | 5,946 | 62,494 | 68,440 |
| V647 | CITY OF VINE GROVE | 47,695 | 74,686 | 82,907 | 144,488 | 349,776 | - | - | 35,045 | 3,370 | 38,415 |
| V659 | KENTON CO BD OF ED | 1,426,422 | 2,233,618 | 2,479,489 | 367,955 | 6,507,124 | - | - | 1,048,096 | 380,786 | 1,428,882 |
| V663 | LAUREL CO CONSERV DIST | 4,171 | 6,532 | 7,251 | 3,636 | 21,590 | - | - | 3,065 | 146 | 3,211 |
| V673 | PADUCAH-MCCrackEN CO JOIN | 111,535 | 174,652 | 193,877 | 109,001 | 589,065 | - | - | 81,953 | 69,901 | 151,854 |
| V676 | MADISON CO UTILITIES DIST | 45,821 | 71,751 | 79,649 | 40,898 | 238,119 | - | - | 33,668 | 9,149 | 42,817 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| V707 | BELL CO CONSERVATION DIST | 1,127 | 1,764 | 1,958 | 1,587 | 6,436 | - | - | 828 | - | 828 |
| V708 | HEBRON FIRE PROTECTION DI | 5,323 | 8,335 | 9,253 | 5,511 | 28,422 | - | - | 3,911 | 8,034 | 11,945 |
| V719 | SILVER GROVE BD OF ED | - | - | - | 8,225 | 8,225 | - | - | - | 372,864 | 372,864 |
| V724 | PENNYWILE AREA DEVP DIST | 133,190 | 206,995 | 229,780 | 92,192 | 661,157 | - | - | 97,129 | 162,652 | 259,781 |
| V730 | GREEN RIV AREA DEL DIST | 172,076 | 269,452 | 290,112 | 27,811 | 768,451 | - | - | 126,437 | 135,586 | 262,023 |
| V737 | KY ASSOC OF CO (KACO) | 268,742 | 420,821 | 467,144 | 57,847 | 1,214,554 | - | - | 197,465 | 327,038 | 524,503 |
| V756 | JEFF CO MED CENTER LAUNDR | 170,875 | 267,571 | 297,024 | 80,460 | 815,930 | - | - | 125,554 | 80,685 | 206,239 |
| V759 | ERLANGER/ELSMERE BD OF ED | 265,831 | 416,262 | 462,083 | 253,243 | 1,397,419 | - | - | 195,326 | 257,042 | 452,368 |
| V773 | MCCRACKEN CO PUB LIBRARY | 79,103 | 123,866 | 137,501 | 11,680 | 352,150 | - | - | 58,123 | 67,895 | 126,018 |
| V808 | POINT PLEASANT FIRE DIST | 155 | 243 | 269 | - | 667 | - | - | 114 | 31,197 | 31,311 |
| V819 | NEWPORT BD OF ED | 235,403 | 368,615 | 409,192 | 162,333 | 1,175,543 | - | - | 172,968 | 107,832 | 280,800 |
| V830 | REGIONAL WTR RESOURCE AGY | 352,872 | 552,558 | 613,382 | 176,648 | 1,695,460 | - | - | 259,280 | - | 259,280 |
| V856 | KYIANA REG PLANNING DEV | 292,574 | 458,138 | 508,569 | - | 1,259,281 | - | - | 214,975 | 521,929 | 736,904 |
| V859 | COVINGTON BD OF ED | 716,429 | 1,121,848 | 1,245,338 | 820,792 | 3,904,407 | - | - | 526,412 | - | 526,412 |
| V873 | PADUCAH-MCRACKEN CO RIV | 30,914 | 48,408 | 53,736 | - | 133,058 | - | - | 22,715 | 282,481 | 305,196 |
| V919 | CITY OF WILDER | 16,081 | 25,182 | 27,954 | 13,678 | 82,895 | - | - | 11,816 | 14,792 | 26,608 |
| V930 | OWENSBORO METRO PLAN COMM | 42,761 | 66,959 | 74,329 | 16,379 | 200,428 | - | - | 31,419 | 38,771 | 70,190 |
| V937 | HOUSING AUTH OF FRANKFORT | 47,097 | 73,748 | 81,866 | 611 | 203,322 | - | - | 34,605 | 30,874 | 65,479 |
| V959 | CITY OF COVINGTON | 500,512 | 783,746 | 870,018 | 637,372 | 2,791,648 | - | - | 367,762 | 16,874 | 384,636 |
| W001 | ADAIR COUNTY ATTORNEY | 9,657 | 15,122 | 16,786 | - | 41,565 | - | - | 7,096 | 21,983 | 29,079 |
| W003 | ANDERSON COUNTY ATTORNEY | 3,242 | 5,076 | 5,635 | - | 13,953 | - | - | 2,382 | 35,635 | 38,017 |
| W004 | BALLARD COUNTY ATTORNEY | 6,107 | 9,563 | 10,616 | 413 | 26,699 | - | - | 4,487 | 6,784 | 11,271 |
| W010 | BOYD COUNTY ATTORNEY | 16,016 | 25,080 | 27,841 | 28,667 | 97,604 | - | - | 11,768 | 61,325 | 73,093 |
| W011 | BOYLE COUNTY ATTORNEY | 5,591 | 8,754 | 9,718 | 15,968 | 40,031 | - | - | 4,108 | 20,439 | 24,547 |
| W013 | BREATHITT CO ATTORNEY | 4,648 | 7,278 | 8,079 | - | 20,005 | - | - | 3,415 | 41,579 | 44,994 |
| W015 | BULLITT COUNTY ATTORNEY | 30,355 | 47,533 | 52,766 | 1,567 | 132,221 | - | - | 22,304 | 76,521 | 98,825 |
| W016 | BUTLER COUNTY ATTORNEY | 1,827 | 2,860 | 3,175 | - | 7,862 | - | - | 1,342 | 48,848 | 50,190 |
| W017 | CALDWELL COUNTY ATTORNEY | 8,180 | 12,810 | 14,220 | 4,562 | 39,772 | - | - | 6,011 | 13,270 | 19,281 |
| W018 | CALLOWAY COUNTY ATTORNEY | 16,709 | 26,164 | 29,044 | 15,177 | 87,094 | - | - | 12,277 | 12,338 | 24,615 |
| W019 | CAMPBELL COUNTY ATTORNEY | 37,440 | 58,627 | 65,080 | - | 161,147 | - | - | 27,510 | 124,709 | 152,219 |
| W020 | CARLSLE COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 34,712 | 34,712 |
| W021 | CARROLL COUNTY ATTORNEY | 1,821 | 2,851 | 3,165 | 12,389 | 20,226 | - | - | 1,338 | 9,644 | 10,982 |
| W022 | CHILD SUPPORT ENFORCEMENT | 5,596 | 8,763 | 9,728 | - | 24,087 | - | - | 4,112 | 32,203 | 36,315 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 27,643 | 43,286 | 48,051 | - | 118,980 | - | - | 20,312 | 106,317 | 126,629 |
| W026 | CLAY COUNTY ATTORNEY | 10,829 | 16,958 | 18,824 | 239 | 46,850 | - | - | 7,957 | 18,543 | 26,500 |
| W027 | CLINTON CO ATTORNEY | 6,153 | 9,635 | 10,695 | - | 26,483 | - | - | 4,521 | 4,083 | 8,604 |
| W028 | CRITTENDEN CO ATTORNEY | - | - | - | - | - | - | - | - | - | - |
| W029 | CUMBERLAND CO ATTORNEY | 5,206 | 8,152 | 9,050 | 364 | 22,772 | - | - | 3,825 | 10,207 | 14,032 |
| W031 | EDMONSON COUNTY ATTORNEY | 2,112 | 3,306 | 3,670 | 3,701 | 12,789 | - | - | 1,552 | 392 | 1,944 |
| W032 | ELLIOTT COUNTY ATTORNEY | 4,537 | 7,104 | 7,886 | - | 19,527 | - | - | 3,333 | 6,479 | 9,812 |
| W033 | ESTILL COUNTY ATTORNEY | 7,656 | 11,989 | 13,309 | - | 32,954 | - | - | 5,626 | 28,134 | 33,760 |
| W035 | FLEMING COUNTY ATTORNEY | 14,632 | 22,912 | 25,434 | 152 | 63,130 | - | - | 10,751 | 47,035 | 57,786 |
| W036 | FLOYD COUNTY ATTORNEY | 6,381 | 9,991 | 11,091 | 107,547 | 135,010 | - | - | 4,688 | - | 4,688 |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | 415 | 415 | - | - | - | 121,811 | 121,811 |
| W041 | GRANT COUNTY CHILD SUPPOR | 8,507 | 13,322 | 14,788 | 12,095 | 48,712 | - | - | 6,251 | 6,328 | 12,579 |
| W043 | GRAYSON COUNTY ATTORNEY | 8,643 | 13,534 | 15,024 | 30,829 | 68,030 | - | - | 6,351 | 55,853 | 62,204 |
| W044 | GREEN COUNTY ATTORNEY | 3,883 | 6,080 | 6,749 | 210 | 16,922 | - | - | 2,853 | 52,348 | 55,201 |
| W045 | GREENUP CO ATTY/CHILD SUP | 10,718 | 16,784 | 18,631 | - | 46,133 | - | - | 7,876 | 15,633 | 23,529 |
| W047 | HARDIN COUNTY ATTORNEY | 54,059 | 84,650 | 93,968 | 97,656 | 330,333 | - | - | 39,721 | 38,286 | 78,007 |
| W048 | HARLAN COUNTY ATTORNEY | 23,168 | 36,278 | 40,272 | 8,824 | 108,542 | - | - | 17,023 | 99,450 | 116,473 |
| W050 | HART COUNTY ATTORNEY | 12,652 | 19,812 | 21,993 | 2,292 | 56,749 | - | - | 9,296 | 45,274 | 54,570 |
| W051 | HENDERSON CO ATTORNEY | 22,519 | 35,263 | 39,144 | 17,708 | 114,634 | - | - | 16,547 | 16,427 | 32,974 |
| W052 | HENRY COUNTY ATTORNEY | 3,393 | 5,313 | 5,898 | 30,780 | 45,384 | - | - | 2,493 | 17,705 | 20,198 |
| W055 | JACKSON COUNTY ATTORNEY | 5,440 | 8,518 | 9,455 | 19,600 | 43,013 | - | - | 3,997 | 6,736 | 10,733 |
| W056 | JEFFERSON CO ATTORNEY | 416,872 | 652,775 | 724,631 | - | 1,794,278 | - | - | 306,306 | 552,374 | 858,680 |
| W058 | JOHNSON CO ATTORNEY | 11,986 | 18,769 | 20,836 | 22,526 | 74,117 | - | - | 8,807 | 2,590 | 11,397 |
| W060 | KNOTT COUNTY ATTORNEY | 7,476 | 11,707 | 12,996 | - | 32,179 | - | - | 5,494 | 29,905 | 35,399 |
| W061 | KNOX COUNTY ATTORNEY | 13,350 | 20,905 | 23,206 | - | 57,461 | - | - | 9,809 | 66,873 | 76,682 |
| W063 | LAUREL COUNTY ATTORNEY | 29,751 | 46,587 | 51,715 | 13,124 | 141,177 | - | - | 21,860 | 16,122 | 37,982 |
| W064 | LAWRENCE COUNTY ATTORNEY | 7,345 | 11,501 | 12,767 | 2,136 | 33,749 | - | - | 5,397 | 31,196 | 36,593 |
| W066 | LESLIE COUNTY ATTORNEY | 6,738 | 10,551 | 11,713 | 22,812 | 51,814 | - | - | 4,951 | 18,370 | 23,321 |
| W067 | LETCHER COUNTY ATTORNEY | 11,420 | 17,883 | 19,851 | 2,703 | 51,857 | - | - | 8,391 | 17,123 | 25,514 |
| W069 | LINCOLN COUNTY ATTORNEY | 8,592 | 13,453 | 14,934 | - | 36,979 | - | - | 6,313 | 58,405 | 64,718 |
| W070 | LIVINGSTON CO ATTORNEY | 5,034 | 7,883 | 8,750 | 8,050 | 29,717 | - | - | 3,699 | 5,515 | 9,214 |
| W071 | LOGAN COUNTY ATTORNEY | 1,178 | 1,845 | 2,048 | 303 | 5,374 | - | - | 866 | 4,441 | 5,307 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 2,928 | 4,585 | 5,090 | 7,140 | 19,743 | - | - | 2,152 | 687 | 2,839 |
| W075 | MCLEAN COUNTY ATTORNEY | 1,180 | 1,848 | 2,051 | 16,220 | 21,299 | - | - | 867 | - | 867 |
| W076 | MADISON COUNTY ATTORNEY | 5,658 | 8,859 | 9,834 | 75,305 | 99,656 | - | - | 4,157 | 250 | 4,407 |
| W077 | MAGOFFIN CO ATTORNEY | 2,295 | 3,594 | 3,990 | 21,187 | 31,066 | - | - | 1,686 | 13,485 | 15,171 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| W078 | MARION COUNTY ATTORNEY | 3,994 | 6,254 | 6,942 | 78,725 | 95,915 | - | - | 2,934 | - | 2,934 |
| W079 | MARSHALL COUNTY ATTORNEY | 2,096 | 3,282 | 3,644 | - | 9,022 | - | - | 1,540 | 20,429 | 21,969 |
| W080 | MARTIN COUNTY ATTORNEY | 7,960 | 12,495 | 13,870 | 941 | 35,286 | - | - | 5,863 | 26,073 | 31,936 |
| W082 | MEADE COUNTY ATTORNEY | 7,069 | 11,069 | 12,268 | 1,814 | 32,240 | - | - | 5,194 | 18,020 | 23,214 |
| W083 | MENEFEE COUNTY ATTORNEY | 3,244 | 5,079 | 5,639 | - | 14,022 | - | - | 2,383 | 2,785 | 5,168 |
| W084 | MERCER COUNTY ATTORNEY | 8,155 | 12,771 | 14,176 | 60 | 35,102 | - | - | 5,992 | 29,831 | 35,823 |
| W085 | METCALFE COUNTY ATTORNEY | 6,788 | 10,629 | 11,799 | 2,438 | 31,654 | - | - | 4,988 | 3,997 | 8,985 |
| W087 | MONTGOMERY CO ATTORNEY | 746 | 1,168 | 1,297 | - | 3,211 | - | - | 548 | 8,516 | 9,064 |
| W090 | NELSON COUNTY ATTORNEY | 18,595 | 29,117 | 32,322 | - | 80,034 | - | - | 13,663 | 22,238 | 35,901 |
| W091 | NICHOLAS COUNTY ATTORNEY | 3,028 | 4,741 | 5,263 | 28,447 | 41,479 | - | - | 2,225 | 76,672 | 78,897 |
| W092 | OHIO COUNTY ATTORNEY | 7,486 | 11,722 | 13,013 | 2,860 | 35,081 | - | - | 5,501 | 13,046 | 18,547 |
| W095 | OWSLEY COUNTY ATTORNEY | 4,432 | 6,939 | 7,703 | 7,408 | 26,482 | - | - | 3,256 | 5,421 | 8,677 |
| W096 | PENDLETON COUNTY ATTORNEY | 6,358 | 9,955 | 11,051 | 20,422 | 47,786 | - | - | 4,671 | 493 | 5,164 |
| W097 | PERRY COUNTY ATTORNEY | 17,904 | 28,036 | 31,122 | 16,827 | 93,889 | - | - | 13,155 | 65,246 | 78,401 |
| W098 | PIKE COUNTY ATTORNEY | 45,004 | 70,472 | 78,229 | 11,265 | 204,970 | - | - | 33,068 | 134,348 | 167,416 |
| W099 | POWELL COUNTY ATTORNEY | 7,618 | 11,929 | 13,242 | - | 32,789 | - | - | 5,598 | 41,008 | 46,606 |
| W103 | ROWAN COUNTY ATTORNEY | 1,320 | 2,067 | 2,294 | 25,702 | 31,383 | - | - | 970 | 668 | 1,638 |
| W104 | RUSSELL COUNTY ATTORNEY | 10,397 | 16,281 | 18,073 | 10,126 | 54,877 | - | - | 7,639 | 8,116 | 15,755 |
| W105 | SCOTT COUNTY ATTORNEY | 7,019 | 10,992 | 12,201 | 62,786 | 92,998 | - | - | 5,158 | 1,292 | 6,450 |
| W106 | SHELBY COUNTY ATTORNEY | 3,812 | 5,969 | 6,626 | - | 16,407 | - | - | 2,801 | 5,178 | 7,979 |
| W107 | SIMPSON COUNTY ATTORNEY | 656 | 1,027 | 1,140 | 245 | 3,068 | - | - | 482 | 6,981 | 7,463 |
| W109 | TAYLOR COUNTY ATTORNEY | 9,959 | 15,595 | 17,311 | 670 | 43,535 | - | - | 7,318 | 6,383 | 13,701 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 50,579 | 50,579 |
| W113 | UNION COUNTY ATTORNEY | 723 | 1,132 | 1,257 | 5,250 | 8,362 | - | - | 531 | 7,221 | 7,752 |
| W114 | WARREN CO ATTY/CHILD SUPP | 40,427 | 63,305 | 70,273 | - | 174,005 | - | - | 29,705 | 66,660 | 96,365 |
| W115 | WASHINGTON CO ATTORNEY | 4,684 | 7,335 | 8,142 | 1,989 | 22,150 | - | - | 3,442 | 8,323 | 11,765 |
| W118 | WHITLEY COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 9,257 | 9,257 |
| W119 | WOLFE COUNTY ATTORNEY | 2,603 | 4,076 | 4,525 | 668 | 11,872 | - | - | 1,913 | 95,556 | 97,469 |
| W120 | WOODFORD COUNTY ATTORNEY | 12,048 | 18,865 | 20,942 | - | 51,855 | - | - | 8,852 | 17,267 | 26,119 |
| X030 | OWENSBORO DAVIESS CO TOUR | 23,212 | 36,347 | 40,348 | 47,292 | 147,199 | - | - | 17,055 | 22,888 | 39,943 |
| X034 | FAVETTE CO ATTORNEY OFF | 115,909 | 181,501 | 201,481 | - | 498,891 | - | - | 85,167 | 470,316 | 555,483 |
| X059 | KENTON COUNTY ATTORNEY | 65,512 | 102,584 | 113,876 | 1,063 | 283,035 | - | - | 48,136 | 350,000 | 398,136 |
| X105 | GEORGETOWN WATER & SEWER | 239,028 | 374,291 | 415,492 | 131,077 | 1,159,888 | - | - | 175,631 | 1,143 | 176,774 |
| X956 | LOU FIREFIGHTERS PENS FUN | 14,077 | 22,043 | 24,469 | 25,639 | 86,228 | - | - | 10,343 | 553 | 10,896 |
| TOTAL | | 191,263,464 | 299,497,317 | 332,465,196 | 143,353,711 | 966,579,688 | - | - | 140,535,127 | 123,864,358 | 264,399,485 |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|---|--|-----------|-----------|-----------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| 20025 | JUDL ADM OFF OF THE COURT | 9,856,929 | 6,729,751 | 2,445,621 | 1,918,632 | - | - |
| 35628 | TRAN DEPT OF INTERGOV PRO | (3,813) | (13,222) | (2,729) | - | - | - |
| 39931 | JEFFERSON CO CLERK | 1,296,110 | 895,413 | 349,058 | 274,358 | - | - |
| 39932 | JEFFERSON CO SHERIFF | 442,517 | 314,908 | 97,413 | 68,818 | - | - |
| 39933 | KENTON CO COURT CLERK | 58,951 | 57,769 | 38,314 | 34,104 | - | - |
| 39934 | KENTON CO SHERIFF | 53,272 | 25,131 | 16,118 | 14,742 | - | - |
| 39935 | CAMPBELL COUNTY CLERK | 137,346 | 99,228 | 37,608 | 29,156 | - | - |
| 39936 | CAMPBELL CO SHERIFF | 101,563 | 59,456 | 17,957 | 13,554 | - | - |
| 39937 | FAYETTE CO CLERK | 349,345 | 238,932 | 122,999 | 102,267 | - | - |
| 39938 | FAYETTE CO SHERIFF | 84,267 | 15,918 | 48,262 | 55,179 | - | - |
| 39939 | DAVISS CO CLERK | 117,580 | 72,998 | 37,918 | 32,608 | - | - |
| 39940 | DAVISS CO SHERIFF | 78,783 | 51,614 | 11,742 | 7,270 | - | - |
| 39941 | PIKE CO CLERK | 38,951 | 2,939 | 13,232 | 15,737 | - | - |
| 39942 | PIKE CO SHERIFF | 178,096 | 115,416 | 34,866 | 24,646 | - | - |
| 39943 | HARDIN COUNTY CLERK OFFIC | 104,629 | 47,544 | 34,953 | 34,389 | - | - |
| 39944 | HARDIN COUNTY SHERIFF | 135,165 | 93,131 | 24,771 | 15,958 | - | - |
| 39945 | WARREN COUNTY CLERKS OFF | 197,717 | 121,014 | 44,095 | 35,217 | - | - |
| 39946 | WARREN COUNTY SHERIFF | (34,990) | 52,106 | 57,250 | 47,767 | - | - |
| 39947 | BOONE COUNTY CLERK | 303,455 | 232,512 | 65,085 | 40,097 | - | - |
| 39948 | BOONE COUNTY SHERIFF | 14,961 | 33,959 | 14,091 | 10,715 | - | - |
| 39949 | CHRISTIAN COUNTY CLERK | 83,407 | 46,622 | 19,451 | 16,819 | - | - |
| 39950 | CHRISTIAN COUNTY SHERIFF | 222,218 | 171,185 | 69,146 | 52,302 | - | - |
| 39951 | MADISON COUNTY CLERK | 120,271 | 107,474 | 39,666 | 27,809 | - | - |
| 39952 | MADISON COUNTY SHERIFF | 51,681 | 48,150 | 14,426 | 8,595 | - | - |
| 39961 | BULLITT COUNTY CLERK | 167,643 | 113,281 | 40,836 | 30,320 | - | - |
| 39962 | BULLITT CO SHERIFF | 315,935 | 144,442 | 48,850 | 34,685 | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | (331) | (736) | 204 | 361 | - | - |
| 116A | WAYNE COUNTY ATTORNEY | 81,289 | 44,597 | 5,844 | 3,142 | - | - |
| A051 | HENDERSON CO TOURIST COMM | (20,017) | (24,598) | (2,161) | 1,485 | - | - |
| A073 | HOUSING AUTH OF PADUCAH | 60,463 | 5,247 | 25,388 | 31,568 | - | - |
| A113 | MORGANFIELD HOUSING AUTH | (33,288) | (24,647) | (2,656) | - | - | - |
| A156 | CITY OF ANCHORAGE | 74,692 | 42,380 | 17,019 | 14,105 | - | - |
| AB19 | BELLEVEUE/DAYTON FIRE | 6,936 | 4,798 | 1,577 | 1,099 | - | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | (332) | (1,154) | (238) | - | - | - |
| B008 | BURLINGTON FIRE PRO DIST | 6,061 | 3,759 | 1,668 | 1,387 | - | - |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 14,610 | (1,392) | 4,427 | 6,446 | - | - |
| B015 | CITY OF HILLVIEW | 141,083 | 89,233 | 22,565 | 14,586 | - | - |
| B017 | PENNYRILE EMER ASST CTR | 56,787 | 30,656 | 10,464 | 8,126 | - | - |
| B018 | W KY ED COOPERATIVE | (103,060) | (34,780) | 6,250 | 5,348 | - | - |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 143,423 | 65,064 | 10,512 | 6,933 | - | - |
| B030 | OWENSBORO/DAV CO ECO DEV | 40,287 | 78,021 | 19,827 | 7,758 | - | - |
| B035 | GTR FLEMING CO WATER COMM | 8,126 | 6,690 | 3,537 | 3,052 | - | - |
| B038 | CITY OF HICKMAN | (48,726) | (18,954) | 9,558 | 10,465 | - | - |
| B042 | HOUSING AUTH OF MAYFIELD | 105,765 | 62,712 | 23,014 | 17,757 | - | - |
| B043 | GRAYSON CO CONSERV DIST | 3,975 | 2,323 | 990 | 833 | - | - |
| B045 | CITY OF BELLEFONTE | 819 | 529 | 178 | 129 | - | - |
| B048 | CITY OF HARLAN | 134,598 | 111,848 | 38,024 | 27,044 | - | - |
| B051 | HENDERSON CITY/CO PLANNIN | 55,998 | 37,746 | 13,650 | 10,310 | - | - |
| B052 | HENRY CO WATER DIST #2 | 127,762 | 92,568 | 34,557 | 26,501 | - | - |
| B054 | CITY OF NORTONVILLE | 52,198 | 37,354 | 8,607 | 3,967 | - | - |
| B058 | JOHNSON CO FISCAL COURT | 306,915 | 231,778 | 76,519 | 53,311 | - | - |
| B061 | KNOX CO UTILITIES COMM | 71,299 | 37,785 | 13,299 | 10,826 | - | - |
| B072 | LAKE BARKLEY TOUR COMM | 5,662 | 2,856 | 1,516 | 1,309 | - | - |
| B078 | MARION CO WATER DISTRICT | 78,483 | 59,601 | 17,579 | 10,798 | - | - |
| B084 | N MERCER WATER DISTRICT | 101,515 | 70,174 | 22,681 | 15,022 | - | - |
| B087 | MONTGOMERY CO FIRE DIST | 266,203 | 155,132 | 83,133 | 75,191 | - | - |
| B097 | KY RIVER REGIONAL JAIL | 31,552 | (51,819) | 12,386 | 25,213 | - | - |
| B098 | PIKE CO SENIOR CITIZEN PR | (48,321) | (30,024) | 1,317 | 6,387 | - | - |
| B100 | CITY OF SCIENCE HILL | 33,328 | 8,149 | 4,052 | 3,606 | - | - |
| B104 | RUSSELL CO AMBULANCE SER | 80,216 | 60,633 | 23,761 | 17,005 | - | - |
| B106 | NORTH SHELBY WATER CO | 70,462 | 48,341 | 18,420 | 14,579 | - | - |
| B109 | CAMPBELL/TAYLOR CO I D A | 9,352 | 6,111 | 2,982 | 2,559 | - | - |
| B113 | UNION CO ECONOMIC DEVELOP | 6,290 | 8,549 | 3,624 | 2,298 | - | - |
| B116 | MONTICELLO/WAYNE TELE BOA | 45,579 | 27,806 | 8,704 | 6,294 | - | - |
| B118 | WHITLEY CO CONSERV DIST | (1,289) | (5,944) | 881 | 2,236 | - | - |
| B124 | HOPKINS-CHRIST CO PLANNIN | 106,417 | 70,398 | 34,558 | 28,164 | - | - |
| B156 | LOU POLICE RETIRE FUND | 18,022 | 11,072 | 3,966 | 3,215 | - | - |
| B179 | HOUSING AUTH OF BENTON | 23,555 | 14,764 | 6,976 | 5,907 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|--|---|-----------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| B230 | RIVERPARK CTR OWENSBORO | (80,376) | (70,613) | 895 | 10,759 | - | - |
| B256 | BUECHEL FIRE PROTECT DIST | 24,897 | 22,964 | 4,596 | 1,634 | - | - |
| B259 | CITY OF LUDLOW | (128,230) | (108,695) | (8,449) | 6,110 | - | - |
| B356 | CITY OF DOUGLASS HILLS | 25,496 | 9,945 | 3,549 | 3,562 | - | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 304,600 | 366,377 | 46,282 | 12,428 | - | - |
| B656 | LOUISVILLE AIRPORT AUTHOR | 1,292,564 | 936,172 | 325,261 | 234,810 | - | - |
| B756 | LEGAL AID SOCIETY INC | 508,902 | 427,683 | 118,941 | 69,141 | - | - |
| B856 | JEFF CO SOIL/CONSER DIST | (21,924) | (19,433) | (2,803) | 47 | - | - |
| B956 | LAKE DREAMLAND FIRE DIST | 33,942 | 32,835 | 6,186 | 1,919 | - | - |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 16,298 | 11,469 | 4,201 | 3,164 | - | - |
| C037 | CIRCUIT CLERKS | - | - | - | - | - | - |
| C079 | JONATHAN CREEK WATER DIST | (21,880) | (38,451) | 2,038 | 7,771 | - | - |
| C087 | CITY OF JEFFERSONVILLE | 46,797 | 30,705 | 9,975 | 7,133 | - | - |
| C105 | CITY OF SADIEVILLE | 18,385 | 7,869 | 1,603 | 1,030 | - | - |
| C106 | CITY OF SIMPSONVILLE | (47,237) | (2,962) | 14,481 | 12,214 | - | - |
| C118 | HOUSING AUTH OF CORBIN | 12,738 | 21,717 | 9,307 | 7,522 | - | - |
| C230 | HOUSING AUTH OF OWENSBORO | 103,563 | 34,377 | 32,338 | 33,960 | - | - |
| C256 | LOUISVILLE/JEFF CO METRO | 12,218,980 | 5,625,802 | 4,413,811 | 4,350,229 | - | - |
| D017 | CALDWELL CO WATER DISTRIC | (57,861) | (33,031) | 178 | 4,759 | - | - |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 11,939 | 8,069 | 2,974 | 2,247 | - | - |
| D052 | CITY OF PLEASUREVILLE | 946 | (10,050) | (1,540) | 817 | - | - |
| D071 | CITY OF LEWISBURG | 17,816 | (24) | 4,724 | 6,008 | - | - |
| D079 | NORTH MARSHALL WATER DIST | 107,938 | 71,156 | 22,270 | 16,209 | - | - |
| D084 | GTR H/MERCER PL&ZONING CO | 9,423 | 6,056 | 2,383 | 1,855 | - | - |
| D098 | CITY OF COAL RUN VILLAGE | 45,568 | 9,149 | 2,754 | 3,451 | - | - |
| D106 | SIMPSONVILLE RURAL FIRE | - | - | - | - | - | - |
| D113 | UNION CO WATER DISTRICT | 36,398 | 23,376 | 9,241 | 7,390 | - | - |
| D118 | WHITLEY CO WATER DIST | 29,406 | 22,549 | 8,568 | 5,842 | - | - |
| D135 | WESTERN FLEMING WATER DIS | 51,433 | 29,719 | 9,719 | 7,129 | - | - |
| G015 | ZONETON FIRE PROT DIST | 11,138 | 5,257 | 1,482 | 917 | - | - |
| G090 | NELSON CO DISPATCH | 391,288 | 293,472 | 45,514 | 14,078 | - | - |
| G506 | SHELBY CO SUB FIRE DIST | 4,330 | (41) | 1,550 | 1,823 | - | - |
| J001 | ADAIR CO BD OF EDUCATION | 461,676 | 303,943 | 132,665 | 103,953 | - | - |
| J002 | CITY OF SCOTTSVILLE | (5,430) | 76,595 | 58,947 | 45,349 | - | - |
| J003 | CITY OF LAWRENCEBURG | 209,091 | 120,907 | 72,825 | 63,707 | - | - |
| J004 | BALLARD CO BD OF ED | 21,620 | 16,343 | 49,057 | 50,819 | - | - |
| J005 | GLASGOW BD OF EDUCATION | 352,289 | 251,066 | 100,961 | 78,791 | - | - |
| J006 | BATH CO BD OF EDUC | 374,174 | 283,669 | 105,702 | 81,569 | - | - |
| J007 | CITY OF MIDDLESBORO | (88,679) | (77,105) | 18,956 | 33,093 | - | - |
| J008 | BOONE CO WATER DISTRICT | 230,652 | 152,150 | 55,902 | 42,349 | - | - |
| J009 | BOURBON CO BD OF EDUCATIO | 734,803 | 583,032 | 189,344 | 128,083 | - | - |
| J010 | FAIRVIEW BD OF EDUCATION | 41,987 | 85,235 | 32,093 | 22,230 | - | - |
| J011 | DANVILLE CITY BD OF ED | 133,769 | 31,864 | 71,021 | 79,721 | - | - |
| J012 | BRACKEN CO BD OF EDUC | 221,206 | 140,493 | 52,244 | 40,786 | - | - |
| J013 | BREATHITT CO BD OF ED | 42,783 | 84,640 | 83,087 | 74,186 | - | - |
| J014 | BRECKINRIDGE CO BD OF ED | 352,853 | 280,178 | 140,949 | 115,817 | - | - |
| J015 | BULLITT CO BD OF ED | 2,217,349 | 1,527,003 | 624,099 | 500,348 | - | - |
| J016 | BUTLER CO BD OF ED | 338,420 | 249,251 | 98,314 | 76,758 | - | - |
| J017 | CALDWELL CO BD EDUCATION | 290,476 | 167,898 | 90,273 | 81,990 | - | - |
| J018 | CALLOWAY CO BD OF EDUC | 147,204 | 120,383 | 103,948 | 94,670 | - | - |
| J019 | SANITATION DISTRICT NO 1 | 1,608,181 | 1,221,106 | 517,836 | 405,687 | - | - |
| J021 | CARROLL CO BD OF ED | 657,915 | 489,687 | 178,689 | 128,366 | - | - |
| J022 | CARTER CO BD OF ED | 552,150 | 330,071 | 193,987 | 177,540 | - | - |
| J023 | CASEY CO BD OF ED | 318,710 | 260,362 | 124,547 | 106,100 | - | - |
| J024 | CITY OF HOPKINSVILLE | 749,070 | 518,477 | 174,155 | 129,163 | - | - |
| J025 | CLARK CO BD OF ED | 1,264,832 | 805,699 | 282,090 | 213,082 | - | - |
| J026 | CLAY CO BD OF ED | 281,542 | 223,528 | 148,403 | 129,723 | - | - |
| J027 | CLINTON CO BD OF ED | 225,584 | 98,379 | 68,115 | 73,781 | - | - |
| J028 | CRITTENDEN CO BD OF ED | 213,286 | 139,699 | 65,902 | 55,355 | - | - |
| J029 | CUMBERLAND CO BD OF ED | 221,059 | 104,038 | 43,804 | 39,170 | - | - |
| J030 | DAVISS CO LIBRARY DIST | 292,215 | 203,490 | 69,245 | 50,725 | - | - |
| J031 | EDMONSON CO BD OF EDUC | 215,546 | 167,854 | 90,385 | 76,767 | - | - |
| J032 | ELLIOTT CO BD OF ED | 115,393 | 96,202 | 44,415 | 35,404 | - | - |
| J033 | ESTILL CO CONSERVATION DI | (1,741) | 439 | 739 | 682 | - | - |
| J034 | GREATER LEX CONV&VISITOR | 246,167 | 72,172 | 42,707 | 46,567 | - | - |
| J035 | FLEMING CO BD OF ED | 72,154 | 41,947 | 81,030 | 80,974 | - | - |
| J037 | CITY OF FRANKFORT | 683,205 | 668,563 | 282,471 | 212,672 | - | - |
| J038 | FULTON COUNTY BD OF EDUC | 57,184 | 54,616 | 23,026 | 17,581 | - | - |
| J039 | GALLATIN CO BD OF EDUC | 196,308 | 86,426 | 71,993 | 72,905 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-----------|-----------|-----------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J040 | CITY OF LANCASTER | 310,900 | 177,358 | 41,120 | 26,631 | - | - |
| J041 | WILLIAMSTOWN INDEPNMT SC | 91,304 | 47,212 | 43,923 | 43,190 | - | - |
| J042 | GRAVES CO LIBRARY | 60,859 | 35,866 | 9,040 | 6,559 | - | - |
| J043 | GRAYSON CO BD OF ED | 780,410 | 548,996 | 220,626 | 171,558 | - | - |
| J044 | GREEN CO BD OF EDUCATION | 193,060 | 155,280 | 85,239 | 70,833 | - | - |
| J045 | RUSSELL INDPRT BD OF ED | 169,416 | 104,776 | 80,920 | 77,803 | - | - |
| J046 | HANCOCK CO BD EDUCATION | 355,440 | 241,688 | 101,868 | 81,415 | - | - |
| J047 | HARDIN CO SOIL CN DIST | 5,290 | 2,775 | 1,025 | 809 | - | - |
| J048 | HARLAN CO BD OF EDUCATION | 575,320 | 371,067 | 194,945 | 170,689 | - | - |
| J049 | HARRISON CO BD OF ED | 412,016 | 320,726 | 146,576 | 116,312 | - | - |
| J050 | HART CO BD OF ED | 333,817 | 259,295 | 125,009 | 96,629 | - | - |
| J051 | HENDERSON PUBLIC LIBRARY | 229,860 | 151,645 | 47,079 | 32,930 | - | - |
| J052 | EMINENCE INDEP BD OF EDUC | 288,258 | 143,686 | 51,318 | 38,578 | - | - |
| J053 | HICKMAN CO BD OF ED | 82,362 | 44,997 | 29,201 | 28,486 | - | - |
| J054 | HOPKINS CO BD OF ED | 716,916 | 650,727 | 341,231 | 274,865 | - | - |
| J055 | JACKSON CO BD OF ED | 9,314 | (34,919) | 70,042 | 82,977 | - | - |
| J056 | JEFF CO METRO SEWER DIST | 8,260,811 | 4,678,782 | 1,741,273 | 1,400,998 | - | - |
| J057 | JESSAMINE CO BD OF ED | 1,639,253 | 1,195,348 | 455,808 | 351,067 | - | - |
| J058 | PAINTSVILLE GAS/WATER SYS | 273,094 | 191,082 | 69,079 | 50,139 | - | - |
| J059 | KENTON COUNTY AIRPORT BD | 3,961,496 | 2,597,825 | 878,339 | 639,708 | - | - |
| J060 | KNOTT CO BD OF EDUCATION | 370,237 | 318,024 | 143,105 | 112,751 | - | - |
| J061 | KNOX CO BD OF EDUCATION | 565,043 | 411,255 | 238,501 | 196,632 | - | - |
| J062 | LARUE CO PUBLIC LIBRARY | 27,807 | 26,671 | 7,630 | 4,412 | - | - |
| J063 | CITY OF LONDON | 540,519 | 394,906 | 125,494 | 83,700 | - | - |
| J064 | LAWRENCE CO BD OF ED | 785,203 | 647,655 | 183,583 | 109,355 | - | - |
| J065 | LEE CO BD OF ED | 52,327 | 45,443 | 38,221 | 36,922 | - | - |
| J066 | LESLIE CO BD OF ED | 313,190 | 260,266 | 98,393 | 70,800 | - | - |
| J067 | CITY OF WHITESBURG | 175,790 | 95,132 | 35,696 | 27,806 | - | - |
| J068 | ELEC PLT BD OF VANCEBURG | 156,366 | 70,842 | 29,824 | 29,131 | - | - |
| J069 | LINCOLN CO BD OF EDUC | 256,969 | 243,766 | 177,543 | 158,004 | - | - |
| J070 | LIVINGSTON CO BD OF ED | 346,308 | 152,087 | 71,667 | 69,499 | - | - |
| J071 | LOGAN CO BD OF EDUCATION | 196,824 | 188,363 | 127,215 | 114,717 | - | - |
| J072 | LYON CO - PUBLIC LIBRARY | 26,403 | 18,244 | 5,383 | 3,627 | - | - |
| J073 | PADUCAH WATER WORKS | 449,489 | 287,792 | 116,094 | 93,724 | - | - |
| J074 | MCCRARY CO BD OF EDUCATN | 702,283 | 543,408 | 182,608 | 128,162 | - | - |
| J075 | MCLEAN CO BD OF ED | 171,443 | 149,490 | 71,692 | 55,167 | - | - |
| J076 | MADISON CO BD OF ED | 1,796,329 | 1,117,938 | 500,264 | 416,492 | - | - |
| J077 | MAGOFFIN CO BD OF ED | 146,792 | 168,175 | 121,962 | 96,515 | - | - |
| J078 | MARION CO BD OF EDUCATION | 146,160 | 166,692 | 126,762 | 106,188 | - | - |
| J079 | MARSHALL COUNTY BD OF ED | 623,669 | 410,993 | 205,243 | 168,971 | - | - |
| J080 | MARTIN CO BD OF ED | 63,924 | 79,964 | 100,920 | 92,920 | - | - |
| J081 | MASON CO BD OF ED | 408,183 | 236,034 | 116,196 | 101,023 | - | - |
| J082 | MEADE CO PUBLIC LIBRARY | 52,263 | 24,919 | 9,699 | 9,457 | - | - |
| J083 | MENIFEE CO BD OF ED | 164,660 | 124,181 | 53,069 | 44,064 | - | - |
| J084 | CITY OF HARRODSBURG | 342,092 | 205,300 | 90,966 | 80,409 | - | - |
| J085 | METCALFE CO BD OF ED | 339,199 | 236,863 | 93,057 | 71,731 | - | - |
| J086 | MONROE CO BOARD OF ED | 438,526 | 278,483 | 120,294 | 96,824 | - | - |
| J087 | MT STERLING WATER WORKS | 230,651 | 150,120 | 56,092 | 44,268 | - | - |
| J088 | MORGAN CO BD OF EDUCATION | 259,745 | 206,761 | 101,332 | 84,464 | - | - |
| J089 | MUHLBERG CO LIB BD DIST | 31,142 | 26,211 | 15,464 | 13,070 | - | - |
| J090 | CITY OF BARDSTOWN | 520,628 | 193,951 | 115,457 | 128,758 | - | - |
| J091 | NICHOLAS CO BD OF ED | 17,939 | 7,972 | 35,553 | 38,818 | - | - |
| J092 | OHIO CO BD OF ED | 431,170 | 274,621 | 177,509 | 160,507 | - | - |
| J093 | OLDHAM COUNTY BD OF ED | 2,299,244 | 1,660,582 | 660,003 | 505,730 | - | - |
| J094 | OWEN CO BD OF ED | 390,302 | 272,469 | 101,544 | 78,208 | - | - |
| J095 | OWSLEY CO BD OF EDUCATION | 75,811 | 79,554 | 57,062 | 48,895 | - | - |
| J096 | PENDLETON CO BD OF ED | 219,979 | 125,844 | 90,778 | 88,917 | - | - |
| J097 | HAZARD CITY SCHOOLS | 295,180 | 205,582 | 54,483 | 35,275 | - | - |
| J098 | PIKE CO BD OF EDUCATION | (57,284) | (357,301) | 280,483 | 374,981 | - | - |
| J099 | POWELL CO BD OF EDUCATION | 550,256 | 453,698 | 149,562 | 101,607 | - | - |
| J100 | CITY OF SOMERSET | 446,426 | 277,504 | 195,212 | 180,582 | - | - |
| J101 | ROBERTSON CO BD OF ED | 166,726 | 127,340 | 34,799 | 19,746 | - | - |
| J102 | ROCKCASTLE CO BD OF ED | 235,475 | 165,570 | 124,079 | 114,393 | - | - |
| J103 | ROWAN CO BD OF ED | 616,458 | 327,154 | 169,627 | 154,016 | - | - |
| J104 | RUSSELL CO BD OF ED | 341,788 | 200,117 | 131,012 | 121,618 | - | - |
| J105 | SCOTT CO BOARD OF ED | 2,654,551 | 1,967,573 | 594,051 | 397,522 | - | - |
| J106 | SHELBY CO LIBRARY | 69,021 | 48,817 | 15,516 | 10,606 | - | - |
| J107 | SIMPSON CO BD OF ED | 596,166 | 400,731 | 161,081 | 128,249 | - | - |
| J108 | SPENCER CO BD OF EDUC | 546,381 | 336,182 | 154,248 | 130,015 | - | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|---------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J109 | TAYLOR CO BD OF ED | 686,229 | 479,632 | 168,765 | 120,326 | - | - |
| J110 | TODD CO BD OF ED | 390,522 | 253,080 | 108,443 | 90,409 | - | - |
| J111 | TRIGG CO BD OF ED | 273,604 | 234,414 | 106,963 | 82,087 | - | - |
| J112 | TRIMBLE CO BD OF ED | 59,535 | 11,080 | 43,154 | 47,904 | - | - |
| J113 | CITY OF MORGANFIELD | 394,296 | 260,464 | 90,542 | 68,951 | - | - |
| J115 | SPRINGFIELD WATER & SEWER | 80,768 | 28,358 | 20,183 | 22,072 | - | - |
| J117 | CITY OF SEBREE | 5,012 | (6,277) | 5,415 | 7,522 | - | - |
| J118 | CITY OF CORBIN | 215,376 | 136,323 | 60,385 | 51,742 | - | - |
| J119 | WOLFE CO BD OF EDUCATION | 53,542 | 68,616 | 54,967 | 49,485 | - | - |
| J120 | WOODFORD CO BD OF ED | 966,061 | 700,404 | 245,772 | 183,453 | - | - |
| J124 | PENNYRILE NAR TASK FORCE | (30,001) | (17,806) | (1,253) | 866 | - | - |
| J134 | LEX-FAY CO HUM RIGHTS COM | 12,919 | 10,253 | 6,626 | 5,449 | - | - |
| J135 | FLEMING CO EMS | 117,537 | 77,708 | 21,394 | 13,472 | - | - |
| J154 | CITY OF EARLINGTON | 47,186 | 51,574 | 13,528 | 7,143 | - | - |
| J156 | CITY OF JEFFERSONTOWN | 531,765 | 356,992 | 133,074 | 100,343 | - | - |
| J178 | LEBANON HOUSING AUTHORITY | 40,796 | 24,829 | 10,546 | 8,413 | - | - |
| J179 | MARSHALL CO TOURIST COMM | (12,132) | (17,861) | (327) | 2,407 | - | - |
| J190 | CITY OF BLOOMFIELD | 42,670 | 36,028 | 11,590 | 7,751 | - | - |
| J200 | SOMERSET-PULASKI CONV & V | 12,185 | (7) | 2,837 | 3,894 | - | - |
| J203 | FRONTIER HOUSING INC | (114,972) | (43,626) | 5,006 | 7,886 | - | - |
| J205 | GEORGETOWN-SCOTT CO P COM | 81,487 | 46,638 | 19,930 | 15,853 | - | - |
| J210 | BOYD CO AMBULANCE SERVICE | 9,852 | 8,071 | 2,374 | 1,584 | - | - |
| J214 | COMM ACTION SOUTHERN KY | 758,765 | 868,139 | 279,142 | 154,600 | - | - |
| J217 | CITY OF PROVIDENCE | 176,992 | 214,101 | 69,167 | 42,637 | - | - |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 253,824 | 170,750 | 69,779 | 56,158 | - | - |
| J224 | HOUSING AUTH OF HOPKINSVL | (33,583) | (35,655) | 15,908 | 24,388 | - | - |
| J234 | LFUC HOUSING AUTHORITY | 468,605 | 285,582 | 123,216 | 97,697 | - | - |
| J256 | CITY OF ST MATTHEWS | 164,286 | 134,382 | 57,547 | 43,007 | - | - |
| J259 | CITY OF PARK HILLS | 14,272 | 7,667 | 3,818 | 3,378 | - | - |
| J305 | SCOTT CO SOIL CONSER DIST | (55,597) | (22,057) | (311) | - | - | - |
| J310 | CANNONSBURG WATER DIST | 49,753 | 42,904 | 16,788 | 12,066 | - | - |
| J314 | BOWL GRN WARREN AIRPRT BD | 29,515 | 17,268 | 8,290 | 6,645 | - | - |
| J317 | PROVIDENCE MUN HOUSING AU | 38,530 | 36,248 | 8,613 | 4,327 | - | - |
| J319 | CITY OF ALEXANDRIA | 144,910 | 84,871 | 27,895 | 21,605 | - | - |
| J324 | CITY OF OAK GROVE | 45,911 | 141,744 | 46,932 | 22,392 | - | - |
| J334 | CENTRAL KY ED COOPERATIVE | (33,423) | (41,523) | (3,945) | 2,377 | - | - |
| J356 | CITY OF WEST BUECHEL | (33,940) | (19,938) | 4,653 | 5,875 | - | - |
| J359 | CITY OF FORT WRIGHT | 95,161 | 41,255 | 11,476 | 10,905 | - | - |
| J405 | GEORGETOWN HOUSING AUTHOR | (88,187) | (64,235) | 2,362 | 11,725 | - | - |
| J414 | WARREN CO PLANNING COMM | 126,839 | 90,205 | 29,611 | 21,584 | - | - |
| J417 | WEBSTER CO CONSER DIST | 30,033 | 16,736 | 3,618 | 2,419 | - | - |
| J419 | CITY OF COLD SPRING | 65,535 | 61,232 | 15,450 | 9,049 | - | - |
| J424 | CITY OF CROFTON | 529 | (472) | 945 | 1,158 | - | - |
| J434 | KY LEAGUE OF CITIES | 981,330 | 599,473 | 220,437 | 174,810 | - | - |
| J456 | CITY OF SHIVELY | 187,611 | 123,579 | 35,242 | 24,069 | - | - |
| J459 | N KY AREA PLAN COMMISSION | 464,316 | 300,494 | 112,433 | 89,307 | - | - |
| J510 | CITY OF CATLETTSBURG | 18,865 | 1,987 | 9,505 | 10,554 | - | - |
| J514 | BARREN RIVER AREA DEV | 145,764 | 137,374 | 54,680 | 40,524 | - | - |
| J519 | NORTHERN KY COOP ED SER | 257,666 | 130,526 | 49,445 | 38,075 | - | - |
| J524 | HOPKINSVILLE S W AUTHORI | 410,182 | 233,497 | 92,186 | 75,392 | - | - |
| J534 | BLUEGRASS AREA DEV DISRIC | (25,281) | 150,444 | 104,297 | 81,423 | - | - |
| J556 | LOUISVILLE CONV BUREAU | 559,237 | 320,188 | 158,803 | 143,291 | - | - |
| J559 | CITY OF CRESCENT SPRINGS | (36,048) | (45,804) | 720 | 7,589 | - | - |
| J610 | BOYD CO CONSERVATION DIST | 6,468 | 4,309 | 1,579 | 1,202 | - | - |
| J614 | BOWL GRN CONV & VISIT BUR | 25,707 | 16,774 | 10,942 | 10,598 | - | - |
| J619 | CITY OF FORT THOMAS | 192,721 | 88,706 | 51,779 | 52,375 | - | - |
| J656 | OHIO VALLEY ED COOP | 357,881 | 195,022 | 89,926 | 72,443 | - | - |
| J710 | BIG SANDY WATER DISTRICT | 67,965 | 80,599 | 18,343 | 9,207 | - | - |
| J714 | BOWLING GR/WARREN COMM ED | 61,761 | 39,011 | 15,064 | 12,013 | - | - |
| J719 | CITY OF SOUTHGATE | (36,579) | (6,409) | 8,128 | 7,063 | - | - |
| J734 | ACCESS TO JUSTICE FNDION | - | - | - | - | - | - |
| J756 | CITY OF PROSPECT | 46,755 | 36,186 | 14,866 | 10,603 | - | - |
| J759 | N KY COMMUNITY ACT COMM | 472,601 | 268,721 | 126,635 | 103,735 | - | - |
| J810 | HOUSING AUTH OF ASHLAND | 94,139 | 55,280 | 22,291 | 18,254 | - | - |
| J814 | HOUSING AUTH BOWLING GRN | 276,997 | 259,442 | 78,954 | 48,896 | - | - |
| J819 | CITY OF BELLEVUE | 85,119 | 74,371 | 27,350 | 19,270 | - | - |
| J834 | KY LEGAL SERVICE PROGRAMS | 134,862 | 86,190 | 22,051 | 14,059 | - | - |
| J856 | LOUISVILLE WATER COMPANY | 3,805,523 | 2,309,015 | 1,125,681 | 961,336 | - | - |
| J859 | CITY OF VILLA HILLS | 45,933 | 32,795 | 12,991 | 9,577 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J910 | SANITATION DISTRICT #4 | 68,044 | 39,986 | 15,117 | 12,734 | - | - |
| J914 | BOWLING GRN HUM RIGHT COM | 9,941 | 7,669 | 2,966 | 2,220 | - | - |
| J919 | CITY OF DAYTON | 62,339 | 48,410 | 16,484 | 12,157 | - | - |
| J956 | OKOLONA FIRE DISTRICT | 10,912 | 7,697 | 2,161 | 1,416 | - | - |
| J959 | CITY OF INDEPENDENCE | 96,016 | 54,731 | 28,168 | 24,795 | - | - |
| K001 | CITY OF COLUMBIA | 163,655 | 120,914 | 33,097 | 20,929 | - | - |
| K002 | ALLEN CO BD OF ED | 548,170 | 370,335 | 153,458 | 122,369 | - | - |
| K003 | ANDERSON CO BD OF ED | 606,329 | 506,181 | 184,883 | 132,546 | - | - |
| K004 | CITY OF WICKLIFFE | 30,648 | 15,282 | 8,232 | 7,323 | - | - |
| K005 | BARREN CO BD OF EDUCATION | 181,161 | 108,495 | 189,134 | 194,677 | - | - |
| K006 | CITY OF OWINGSVILLE | 83,777 | 51,943 | 18,579 | 14,449 | - | - |
| K007 | BELL CO BD OF ED | 395,527 | 190,816 | 106,072 | 115,657 | - | - |
| K009 | PARIS BD OF EDUCATION | 104,149 | 82,485 | 40,608 | 32,718 | - | - |
| K010 | CITY OF ASHLAND | 889,873 | 634,255 | 293,637 | 238,087 | - | - |
| K011 | CITY OF DANVILLE | 603,807 | 367,917 | 129,113 | 98,712 | - | - |
| K012 | AUGUSTA BD OF ED | 46,866 | 40,740 | 12,058 | 8,562 | - | - |
| K013 | JACKSON CITY SCHOOLS | (31,512) | (48,668) | 6,828 | 15,447 | - | - |
| K014 | CLOVERPORT INDEPENDENT SC | (92,937) | (87,109) | (1,450) | 13,033 | - | - |
| K015 | BULLITT CO PUBLIC LIBRARY | 351,285 | 204,170 | 70,922 | 52,992 | - | - |
| K016 | CITY OF MORGANTOWN | 42,675 | 16,339 | 21,341 | 22,561 | - | - |
| K017 | GEORGE COON PUBLIC LIBRAR | (8,177) | (6,644) | 3,391 | 3,893 | - | - |
| K018 | CITY OF MURRAY | 827,595 | 453,790 | 150,009 | 128,937 | - | - |
| K019 | CITY OF NEWPORT | 277,401 | 189,050 | 82,007 | 66,841 | - | - |
| K020 | CARLISLE CO BD OF ED | 54,285 | 13,837 | 23,659 | 26,049 | - | - |
| K021 | CARROLL CO PUBLIC LIBRARY | 62,643 | 35,461 | 15,144 | 12,572 | - | - |
| K022 | CARTER CO EMER AMBUL DIST | (148,088) | 86,400 | 53,500 | 35,151 | - | - |
| K023 | CASEY CO AMBULANCE SERV | 124,447 | 85,952 | 24,977 | 15,364 | - | - |
| K025 | CLARK CO LIBRARY BD | 135,060 | 63,932 | 27,635 | 26,239 | - | - |
| K026 | CITY OF MANCHESTER | (22,378) | (65,191) | 12,585 | 25,128 | - | - |
| K027 | CLINTON CO PUBLIC LIBRARY | 21,420 | 12,347 | 3,159 | 2,366 | - | - |
| K028 | CITY OF MARION | 43,357 | 7,286 | 23,370 | 25,522 | - | - |
| K029 | CITY OF BURKESVILLE | 95,978 | 51,307 | 21,817 | 19,003 | - | - |
| K030 | OWENSBORO BD OF ED | 1,255,007 | 932,247 | 327,473 | 242,034 | - | - |
| K032 | ELLIOTT CO AMB SERVICE | (62,970) | (103,917) | (19,391) | - | - | - |
| K033 | ESTILL CO BD OF EDUCATION | 464,331 | 359,049 | 137,665 | 101,145 | - | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | 8,418,285 | 5,867,482 | 2,811,315 | 2,363,889 | - | - |
| K035 | LICKING VALLEY COM ACTION | (68,630) | (75,841) | 36,184 | 49,085 | - | - |
| K036 | FLOYD CO SCHOOLS | 1,797,119 | 1,390,210 | 420,573 | 285,566 | - | - |
| K038 | FULTON CITY SCHOOLS | (106,220) | (46,561) | 9,535 | 11,860 | - | - |
| K039 | GALLATIN CO PUBLIC LIB | 14,483 | 8,438 | 5,602 | 5,218 | - | - |
| K040 | GARRARD CO BD OF ED | 383,883 | 275,962 | 117,668 | 96,658 | - | - |
| K041 | CITY OF WILLIAMSTOWN | 241,850 | 180,432 | 70,497 | 53,706 | - | - |
| K042 | GRAVES CO BD OF ED | 171,740 | 147,311 | 177,229 | 164,548 | - | - |
| K043 | CITY OF LEITCHFIELD | 173,522 | 98,954 | 49,904 | 42,925 | - | - |
| K044 | CITY OF GREENSBURG | 109,953 | 57,199 | 26,556 | 22,213 | - | - |
| K045 | GREENUP CO BD OF ED | 396,139 | 342,416 | 159,891 | 122,538 | - | - |
| K046 | CITY OF HAWESVILLE | 44,708 | 41,583 | 14,755 | 10,658 | - | - |
| K047 | HARDIN CO BD OF ED | 3,296,657 | 2,189,159 | 809,553 | 633,559 | - | - |
| K048 | HARLAN INDEPENDENT SCHOOL | 35,204 | 48,295 | 23,551 | 18,669 | - | - |
| K049 | CITY OF CYNTHIANA | 243,691 | 168,913 | 59,893 | 43,990 | - | - |
| K050 | CAVERNA INDEPENDENT SCH | 91,234 | 62,858 | 33,976 | 29,324 | - | - |
| K052 | HENRY CO BD OF EDUCATION | 366,466 | 215,037 | 98,924 | 85,946 | - | - |
| K055 | JACKSON CO CONSERV DIST | (11,840) | (835) | - | - | - | - |
| K057 | JESSAMINE CO PUBLIC LIBRA | 392,744 | 295,377 | 78,909 | 46,060 | - | - |
| K058 | JOHNSON CO BD OF ED | 437,673 | 338,128 | 159,479 | 132,670 | - | - |
| K060 | LKLP COMM ACTION COUNCIL | 1,646,132 | 1,387,085 | 426,397 | 282,083 | - | - |
| K061 | BARBOURVILLE CITY SCHOOLS | 3,665 | 14,110 | 16,697 | 16,034 | - | - |
| K062 | LARUE CO BD OF EDUCATION | 407,243 | 316,714 | 124,609 | 92,519 | - | - |
| K063 | LONDON UTILITY COMM | 106,573 | 109,360 | 54,700 | 41,580 | - | - |
| K064 | CITY OF LOUISA | 93,345 | 69,973 | 23,827 | 16,589 | - | - |
| K065 | CITY OF BEATTYVILLE | 140,858 | 97,402 | 30,641 | 21,549 | - | - |
| K066 | LESLIE CO PUBLIC LIBRARY | 28,864 | 21,127 | 9,257 | 7,601 | - | - |
| K067 | LETCHER CO BD OF ED | 461,610 | 242,431 | 147,113 | 138,420 | - | - |
| K068 | LEWIS CO BD OF ED | 388,655 | 270,652 | 106,373 | 85,189 | - | - |
| K069 | LINCOLN CO PUBLIC LIBRARY | 19,079 | 5,535 | 5,139 | 5,622 | - | - |
| K070 | LIVINGSTON CO CONSERV DIS | 9,736 | 7,612 | 2,172 | 1,371 | - | - |
| K071 | CITY OF RUSSELLVILLE | 246,030 | 198,123 | 79,228 | 58,603 | - | - |
| K072 | LYON CO BD OF EDUCATION | 315,905 | 201,915 | 60,303 | 44,164 | - | - |
| K073 | PADUCAH BOARD OF ED | 344,699 | 239,518 | 158,401 | 142,773 | - | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|---------|---------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| K074 | MCCREARY CO WATER DIST | 75,180 | 30,436 | 32,150 | 32,184 | - | - |
| K075 | CITY OF CALHOUN | 7,015 | 21,556 | 8,150 | 6,213 | - | - |
| K077 | MAGOFFIN CO LIBRARY | (1,606) | (2,452) | 897 | 1,451 | - | - |
| K078 | CITY OF LEBANON | 226,420 | 117,703 | 48,105 | 44,123 | - | - |
| K079 | CITY OF BENTON | 148,820 | 94,785 | 52,457 | 45,241 | - | - |
| K080 | MARTIN COUNTY LIBRARY | 15,763 | 7,874 | 5,508 | 5,506 | - | - |
| K081 | MAYSVILLE UTILITY COMM | (203,844) | - | - | - | - | - |
| K082 | CITY OF MULDRAGH | 13,378 | (2,803) | 6,669 | 8,574 | - | - |
| K083 | CITY OF FRENCHBURG | 27,896 | 15,496 | 8,553 | 7,664 | - | - |
| K085 | METCALFE HEALTH CARE CTN | 231,418 | 169,327 | 73,983 | 56,170 | - | - |
| K086 | MONROE CO CONSERV DIST | 4,539 | 1,210 | 1,337 | 1,584 | - | - |
| K087 | MONTGOMERY CO BD OF ED | 543,898 | 346,205 | 196,832 | 173,641 | - | - |
| K088 | GATEWAY COMM SER ORGANIZ | 1,906,632 | 1,542,060 | 329,274 | 139,438 | - | - |
| K089 | MUHLNBERG CO BD OF ED | 854,504 | 434,320 | 244,603 | 226,141 | - | - |
| K090 | NELSON COUNTY BD OF ED | 486,623 | 345,873 | 208,209 | 178,533 | - | - |
| K091 | CITY OF CARLISLE | 30,178 | 17,684 | 17,777 | 17,827 | - | - |
| K092 | OHIO CO LIBRARY | 58,474 | 46,855 | 16,099 | 10,952 | - | - |
| K093 | OLDHAM CO LIBRARY BD | 96,501 | 60,606 | 29,874 | 25,568 | - | - |
| K094 | OWEN CO PUBLIC LIBRARY | 22,541 | 13,685 | 6,764 | 5,971 | - | - |
| K095 | OWSLEY CO PUBLIC LIBRARY | (13,884) | (163) | 1,994 | 1,296 | - | - |
| K096 | PENDLETON CO LIBRARY | 44,820 | 22,571 | 8,911 | 7,727 | - | - |
| K097 | PERRY CO BD OF EDUCATION | 695,317 | 559,808 | 229,998 | 185,844 | - | - |
| K098 | PIKEVILLE INDEPENDENT SCH | 26,602 | 43,175 | 38,497 | 34,644 | - | - |
| K099 | CITY OF STANTON | 56,794 | 40,514 | 11,997 | 8,043 | - | - |
| K100 | SOMERSET BD OF EDUCATION | 194,242 | 119,184 | 62,203 | 53,899 | - | - |
| K101 | CITY OF MOUNT OLIVET | (2,981) | (4,114) | 258 | 525 | - | - |
| K102 | ROCKCASTLE CONSERV DIST | 3,935 | 2,739 | 1,019 | 762 | - | - |
| K103 | CITY OF MOREHEAD | 192,933 | 116,225 | 52,561 | 44,115 | - | - |
| K104 | RUSSELL CO CONS DIST | 3,704 | 2,523 | 1,123 | 916 | - | - |
| K105 | CITY OF GEORGETOWN | 482,479 | 262,849 | 117,123 | 103,188 | - | - |
| K106 | CITY OF SHELBYVILLE | 327,835 | 239,046 | 74,126 | 49,846 | - | - |
| K107 | FRANKLIN/SIMPSON PARKS BD | 14,507 | 10,409 | 5,486 | 4,787 | - | - |
| K108 | CITY OF TAYLORSVILLE | 61,020 | 12,568 | 20,265 | 23,497 | - | - |
| K109 | CAMPBELLSVILLE MUN WTR&SEWR | 301,424 | 197,222 | 71,727 | 50,982 | - | - |
| K110 | TODD COUNTY WATER DIST | 27,314 | 25,855 | 13,312 | 9,957 | - | - |
| K111 | CITY OF CADIZ | 172,638 | 89,138 | 36,465 | 32,631 | - | - |
| K112 | TRIMBLE CO LIBRARY | 43,573 | 29,872 | 9,770 | 6,532 | - | - |
| K113 | UNION CO BD OF EDUCATION | 223,422 | 125,252 | 105,893 | 102,048 | - | - |
| K114 | CITY OF BOWLING GREEN | 1,690,434 | 1,144,097 | 425,963 | 333,309 | - | - |
| K115 | CITY OF SPRINGFIELD | 126,799 | 64,484 | 23,749 | 20,944 | - | - |
| K116 | WAYNE CO BD OF ED | 423,512 | 261,899 | 149,283 | 131,799 | - | - |
| K117 | WEBSTER CO PUBLIC LIBRARY | 13,619 | 9,208 | 5,561 | 4,680 | - | - |
| K118 | WHITLEY CO BD OF ED | 591,360 | 378,090 | 210,958 | 185,798 | - | - |
| K119 | WOLFE COUNTY LIBRARY | 10,339 | 1,537 | 1,622 | 2,119 | - | - |
| K120 | CITY OF VERSAILLES | 159,710 | 47,490 | 60,399 | 65,135 | - | - |
| K137 | KY MAGISTRATES/COMM ASSOC | 40,200 | 22,521 | 7,393 | 5,883 | - | - |
| K141 | GRANT CO PLANNING COMM | 8,291 | 6,925 | 2,386 | 1,627 | - | - |
| K181 | WESTERN LEWIS-RECTORVILLE | 8,355 | 5,201 | 5,032 | 5,240 | - | - |
| K200 | CITY OF FERGUSON | 9,846 | 9,397 | 1,590 | 328 | - | - |
| K214 | GREEN RIVER EDUC COOP | (79,724) | (30,618) | (478) | 2,875 | - | - |
| K219 | NORTHERN KY WATER SER DIS | 1,508,684 | 1,014,444 | 343,123 | 261,859 | - | - |
| K237 | KY CO JUDGE/EX ASSOC | 28,797 | 17,828 | 7,437 | 5,891 | - | - |
| K256 | JEFFERSONTOWN FIRE DIST | 40,770 | 33,283 | 6,755 | 2,641 | - | - |
| K314 | KY LEGAL AID | 457,688 | 351,740 | 95,319 | 59,638 | - | - |
| K315 | MT WASHINGTON FIRE P DIST | 7,979 | 5,154 | 2,188 | 1,783 | - | - |
| K319 | CITY OF SILVER GROVE | 15,727 | 10,634 | 3,911 | 2,952 | - | - |
| K337 | KY COUNCIL OF ADD'S | (44,162) | (14,321) | - | - | - | - |
| K356 | ST MATTHEWS FIRE DIST. | 16,160 | 10,349 | 3,248 | 2,322 | - | - |
| K414 | CITY OF SMITHS GROVE | (20,371) | (7,340) | - | - | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | (48,739) | (60,760) | (6,193) | 385 | - | - |
| K459 | CITY OF LAKESIDE PARK | 7,086 | 4,950 | 1,752 | 1,275 | - | - |
| K519 | CITY OF MELBOURNE | 4,576 | 2,833 | 1,239 | 1,036 | - | - |
| K559 | CITY OF TAYLOR MILL | 33,472 | 33,908 | 19,371 | 14,879 | - | - |
| K614 | WARREN CO PUBLIC LIBRARY | 158,458 | 106,834 | 46,282 | 37,359 | - | - |
| K619 | CAMPBELL CO CONS DISPATCH | 170,998 | 77,405 | 44,834 | 41,676 | - | - |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 153,836 | 79,066 | 31,807 | 25,567 | - | - |
| K719 | CENTRAL CAMPBELL CO FIRE | 2,177 | 1,228 | 934 | 878 | - | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 8,616 | 6,186 | 2,257 | 1,712 | - | - |



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|--------------------------------|-----------------------------|---|-----------|-----------|---------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| K856 | HIGHVIEW FIRE DISTRICT | 12,407 | 7,071 | 2,331 | 1,840 | - | - |
| K859 | CITY OF FORT MITCHELL | 61,623 | 75,934 | 25,354 | 17,622 | - | - |
| K959 | CITY OF MEADOW VALE | - | - | - | - | - | - |
| K959 | HOUSING AUTH OF COVINGTON | 102,502 | 240,751 | 72,000 | 37,153 | - | - |
| L001 | ADAIR CO AMBULANCE SER | - | - | - | - | - | - |
| L002 | ALLEN CO CONSERVATION DIS | 12,679 | 5,283 | 1,544 | 1,081 | - | - |
| L003 | ANDERSON PUBLIC LIBRARY | 35,664 | 7,779 | 8,212 | 9,221 | - | - |
| L004 | CITY OF BARLOW | 6,765 | 9,456 | 3,754 | 3,042 | - | - |
| L005 | CITY OF GLASGOW | 337,972 | 258,372 | 120,190 | 93,588 | - | - |
| L006 | BATH CO WATER DISTRICT | 16,345 | 12,061 | 11,693 | 10,497 | - | - |
| L007 | BELL CO COURT CLERK | 21,458 | 11,547 | 7,886 | 7,218 | - | - |
| L008 | BOONE CO BD OF ED | 6,390,027 | 5,107,459 | 1,465,018 | 912,252 | - | - |
| L009 | CITY OF PARIS | 608,424 | 384,510 | 154,415 | 128,785 | - | - |
| L010 | FIVCO AREA DEVELOPMT DIST | 133,984 | 33,167 | 33,554 | 32,907 | - | - |
| L011 | DANVILLE BOYLE CO REC | 99,990 | 98,120 | 21,523 | 7,517 | - | - |
| L012 | BRACKEN COUNTY PUB LIBRAR | 19,763 | 14,144 | 5,194 | 3,849 | - | - |
| L013 | BREATHITT CO PUBLIC LIB | 26,410 | 19,844 | 6,971 | 5,273 | - | - |
| L014 | BRECKINRIDGE CO CLERK OFF | 39,927 | 28,715 | 11,570 | 9,355 | - | - |
| L015 | CITY OF MT WASHINGTON | 616,681 | 521,593 | 136,448 | 71,181 | - | - |
| L016 | BUTLER CO AMBULANCE SVC | 176,848 | 129,535 | 34,073 | 19,308 | - | - |
| L017 | CALDWELL COUNTY EMS | - | - | - | - | - | - |
| L018 | MURRAY PUBLIC SCHOOLS | 902,415 | 601,353 | 178,609 | 121,303 | - | - |
| L020 | BALLARD/CARLISLE/LIV PB L | - | - | - | - | - | - |
| L021 | CITY OF CARROLLTON | 242,397 | 145,022 | 52,393 | 42,410 | - | - |
| L022 | NORTHEAST KY CAA | 429,683 | 239,202 | 92,138 | 78,860 | - | - |
| L023 | CITY OF LIBERTY | 165,212 | 116,160 | 37,366 | 26,142 | - | - |
| L024 | HOPKINSVLE CHRIST LIBRARY | 110,686 | 65,603 | 15,592 | 10,630 | - | - |
| L025 | CITY OF WINCHESTER | 232,432 | 166,857 | 78,699 | 64,984 | - | - |
| L026 | DANIEL BOONE COMM AGENCY | 467,983 | 212,840 | 107,687 | 99,255 | - | - |
| L027 | CITY OF ALBANY | 20,617 | 39,777 | 37,654 | 31,989 | - | - |
| L028 | CRITTENDEN/LIV CO WAT DIS | 50,916 | 28,388 | 15,701 | 14,405 | - | - |
| L029 | CUMBERLAND CO SOIL & WAT | 4,765 | 3,590 | 1,227 | 883 | - | - |
| L031 | EDMONSON CO AMBULANCE DIS | 42,135 | 14,448 | 8,040 | 7,921 | - | - |
| L032 | SANDY HOOK WATER DISTRICT | 51,333 | 33,336 | 9,279 | 6,579 | - | - |
| L033 | CITY OF IRVINE | 38,624 | 17,553 | 13,964 | 14,105 | - | - |
| L035 | CITY OF FLEMINGSBURG | 89,900 | 77,443 | 28,518 | 20,117 | - | - |
| L036 | FLOYD CO LIBRARY | 85,342 | 36,651 | 15,311 | 14,148 | - | - |
| L038 | FULTON CO LIBRARY | 11,994 | 3,295 | 3,299 | 3,816 | - | - |
| L039 | CITY OF WARSAW | 68,913 | 51,564 | 12,629 | 7,197 | - | - |
| L041 | GRANT CO PUBLIC LIBRARY | 67,262 | 47,282 | 17,761 | 13,426 | - | - |
| L042 | MAYFIELD CITY SCHOOLS | 392,562 | 245,301 | 125,449 | 98,627 | - | - |
| L043 | LEITCHFIELD UTILITY COMM | 255,278 | 167,588 | 55,635 | 40,409 | - | - |
| L044 | GREEN CO AMBULANCE SVC | 42,992 | 33,975 | 9,557 | 7,131 | - | - |
| L045 | RACELAND BOARD OF EDUC | 211,449 | 146,935 | 47,063 | 34,475 | - | - |
| L046 | HANCOCK CO PUBLIC LIBRARY | 57,012 | 43,117 | 11,641 | 7,136 | - | - |
| L047 | WEST POINT INDEPENDENT SC | 31,137 | 19,611 | 6,821 | 5,485 | - | - |
| L049 | CYNTHIANA/HARRISON LIBRAR | (1,116) | (4,552) | 5,295 | 6,453 | - | - |
| L050 | CITY OF MUNFORDVILLE | (39,446) | (28,132) | 4,353 | 7,690 | - | - |
| L051 | HENDERSON CO WATER DIST | 51,293 | 27,417 | 14,350 | 13,064 | - | - |
| L052 | CITY OF EMINENCE | 23,886 | 16,174 | 11,362 | 9,958 | - | - |
| L054 | DAWSON SPRINGS PUBLIC SCH | 29,261 | 9,872 | 23,062 | 23,791 | - | - |
| L057 | CITY OF NICHOLASVILLE | 702,495 | 415,639 | 184,010 | 158,387 | - | - |
| L058 | PAINTSVILLE BD OF ED | 37,454 | 20,790 | 23,945 | 24,200 | - | - |
| L060 | KNOTT CO SOIL CONV DIST | 5,046 | 3,369 | 1,228 | 932 | - | - |
| L061 | CITY OF BARBOURVILLE | 120,423 | 89,861 | 29,038 | 18,799 | - | - |
| L062 | CITY OF HODGENVILLE | 96,486 | 98,877 | 40,096 | 27,141 | - | - |
| L063 | LAUREL CO PUBLIC LIB DIST | 65,869 | 29,246 | 24,056 | 23,977 | - | - |
| L064 | LOUISA WATER & SEWER COMM | 25,049 | 19,732 | 14,526 | 13,354 | - | - |
| L065 | LEE CO PUBLIC LIBRARY | 11,009 | 7,002 | 2,919 | 2,368 | - | - |
| L066 | CITY OF HYDEN | 6,886 | 5,796 | 3,682 | 3,299 | - | - |
| L067 | LETCHER COUNTY CONS DIST | 5,295 | 3,530 | 1,285 | 679 | - | - |
| L068 | HOUSING AUTH OF VANCEBURG | 6,897 | 3,734 | 2,581 | 2,482 | - | - |
| L069 | STANFORD WATER COMMISSION | 50,773 | 29,006 | 18,898 | 16,257 | - | - |
| L070 | KY WESTERN WATERLAND | - | - | - | - | - | - |
| L071 | RUSSELLVILLE CITY SCHOOLS | 369,286 | 247,740 | 70,122 | 48,994 | - | - |
| L072 | CITY OF EDDYVILLE | (55,122) | (39,656) | 3,533 | 8,199 | - | - |
| L073 | CITY OF PADUCAH | 1,005,928 | 652,346 | 290,407 | 244,667 | - | - |
| L074 | HOUSING AUTH MCREARY CO | 19,400 | 13,031 | 5,313 | 4,409 | - | - |
| L075 | CITY OF LIVERMORE | 28,428 | 18,917 | 7,316 | 5,767 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-----------|---------|---------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| L076 | BEREA BD OF ED | (11,393) | (79,059) | 19,689 | 41,119 | - | - |
| L077 | CITY OF SALYERSVILLE | 85,537 | 52,529 | 25,578 | 22,347 | - | - |
| L078 | MARION FREE PUBLIC LIBRAR | 17,007 | 5,651 | 7,873 | 8,093 | - | - |
| L079 | MARSHALL CO SOIL & WATER | 5,157 | 4,064 | 1,355 | 923 | - | - |
| L080 | MARTIN CO CONSERV DIST | 2,213 | 1,505 | 797 | 589 | - | - |
| L082 | MEADE CO BD OF ED | 568,633 | 341,049 | 200,860 | 188,325 | - | - |
| L083 | MENIFEE CO PUBLIC LIBRARY | (9,063) | (11,238) | (731) | 1,021 | - | - |
| L084 | BURGIN INDEPENDENT SCH | 71,714 | 22,183 | 18,145 | 18,783 | - | - |
| L085 | METCALFE CO PUBLIC LIB | 20,414 | 12,613 | 5,661 | 4,487 | - | - |
| L086 | CITY OF TOMPKINSVILLE | 118,527 | (17,105) | 11,552 | 25,178 | - | - |
| L087 | MONTGOMERY CO SAN DIST #2 | (3,582) | (5,470) | 430 | 1,421 | - | - |
| L088 | MORGAN COUNTY LIBRARY | 31,754 | 21,862 | 6,241 | 4,262 | - | - |
| L090 | CITY OF NEW HAVEN | 20,121 | 14,101 | 4,840 | 3,459 | - | - |
| L091 | NICHOLAS COUNTY LIBRARY | (22,227) | (13,886) | 2,047 | 1,599 | - | - |
| L092 | OHIO CO WATER DIST | 185,328 | 108,911 | 37,454 | 28,331 | - | - |
| L093 | LAGRANGE UTILITY COMM | 121,084 | 73,627 | 23,078 | 17,306 | - | - |
| L096 | PENDLETON COUNTY WATER | 78,023 | 51,267 | 15,541 | 11,215 | - | - |
| L099 | POWELLS VALLEY WATER DIST | 27,361 | 20,690 | 9,106 | 7,238 | - | - |
| L100 | SCIENCE HILL BD OF ED | 52,556 | 4,310 | 12,392 | 16,368 | - | - |
| L102 | CITY OF MOUNT VERNON | 170,632 | 88,595 | 43,178 | 38,984 | - | - |
| L103 | MOREHEAD UTILITY PLANT BD | 427,525 | 242,157 | 79,632 | 62,778 | - | - |
| L104 | LAKE CUMBERLAND ADD | 328,437 | 225,332 | 101,229 | 85,412 | - | - |
| L105 | GEORGETOWN/SCOTT CO PARKS | 32,841 | 7,607 | 20,836 | 22,222 | - | - |
| L106 | TRIPLE S PLANNING & ZONIN | 35,645 | 19,080 | 6,087 | 4,814 | - | - |
| L107 | CITY OF FRANKLIN | 249,799 | 188,736 | 83,782 | 66,983 | - | - |
| L108 | SPENCER CO FIRE DIST | 11,756 | 7,732 | 1,897 | 1,212 | - | - |
| L109 | CAMPBELLSVILLE CITY SCHOO | 131,218 | 83,883 | 50,308 | 43,047 | - | - |
| L110 | CITY OF ELKTON | 87,604 | 36,048 | 18,649 | 17,060 | - | - |
| L111 | HOUSING AUTH OF CADIZ | 5,237 | 13,090 | 4,604 | 3,445 | - | - |
| L112 | CITY OF BEDFORD | 7,979 | (3,424) | 1,419 | 2,467 | - | - |
| L113 | UNION CO PLANNING COMM | 37,889 | 31,190 | 7,799 | 4,179 | - | - |
| L114 | WARREN COUNTY BD OF ED | 3,323,033 | 2,250,513 | 769,908 | 566,306 | - | - |
| L115 | WASHINGTON CO SCHOOLS | 236,770 | 178,236 | 83,061 | 65,174 | - | - |
| L118 | CORBIN BD OF ED | 378,217 | 217,501 | 106,808 | 94,497 | - | - |
| L119 | CITY OF CAMPTON | 82,689 | 73,485 | 22,066 | 13,759 | - | - |
| L120 | FALLING SPRINGS ARTS | 43,131 | 19,575 | 15,079 | 14,610 | - | - |
| L141 | CORINTH WATER DISTRICT | (42,790) | (28,072) | (412) | 1,987 | - | - |
| L156 | CITY OF LYNDON | 22,328 | 10,821 | 6,845 | 5,943 | - | - |
| L159 | ELSMERE FIRE PROTECTION | 10,956 | 8,076 | 2,206 | 1,513 | - | - |
| L256 | CITY OF HURSTBOURNE | 20,918 | 14,188 | 5,429 | 4,223 | - | - |
| L259 | KY CRIME PREVENT COALITIO | - | - | - | - | - | - |
| L356 | EASTWOOD FIRE PROT DIST | (30,093) | (29,755) | (4,097) | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | (2,864) | (6,056) | (1,059) | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 16,374 | 11,895 | 3,357 | 2,156 | - | - |
| L756 | PLEASURE RIDGE PARK FIRE | 48,064 | 51,799 | 14,173 | 7,293 | - | - |
| L959 | NORTHERN KY CONV CTR CORP | 82,561 | 34,787 | 33,807 | 35,874 | - | - |
| M001 | COLUMBIA/ADAIR UTILITIES | 68,905 | 21,320 | 24,971 | 27,730 | - | - |
| M003 | LAWBG-ANDERSON PLAN COMM | 2,777 | 1,339 | 580 | 500 | - | - |
| M005 | GLASGOW WATER COMPANY | 445,013 | 310,598 | 100,904 | 72,371 | - | - |
| M006 | GATEWAY AREA DEV DISTRICT | 142,546 | 82,997 | 25,716 | 21,327 | - | - |
| M007 | MIDDLESBORO CITY SCHOOL | 163,098 | 88,738 | 49,349 | 45,135 | - | - |
| M008 | WALTON/VERONA BD OF ED | 336,397 | 262,362 | 92,461 | 66,345 | - | - |
| M009 | PARIS BOURBON CO LIBRARY | 52,201 | 35,687 | 13,466 | 10,389 | - | - |
| M010 | BOYD CO BD OF ED | 787,320 | 568,134 | 227,675 | 174,930 | - | - |
| M011 | BOYLE COUNTY BD OF EDUC | 349,754 | 181,003 | 96,317 | 88,237 | - | - |
| M012 | EAST PENDLETON WATER DIST | 61,318 | 37,910 | 12,519 | 9,627 | - | - |
| M013 | BREATHITT CO SOIL CONSERV | 9,518 | 10,489 | 1,704 | 670 | - | - |
| M014 | CITY OF HARDINSBURG | (61,641) | (45,498) | 1,202 | 5,938 | - | - |
| M015 | BULLITT CO FISCAL COURT | 824,891 | 686,447 | 234,906 | 164,628 | - | - |
| M017 | CITY OF FREDONIA | 12,073 | 19,744 | 4,211 | 1,344 | - | - |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 42,731 | 31,108 | 12,381 | 10,169 | - | - |
| M019 | CAMPBELL CO COURTHOUSE | 10,768 | 7,628 | 2,758 | 2,075 | - | - |
| M020 | CITY OF BARDWELL | 3,384 | (1,574) | 10,011 | 10,332 | - | - |
| M021 | CARROLL CO WATER DISTRICT | 72,074 | 39,959 | 16,967 | 14,115 | - | - |
| M022 | CITY OF OLIVE HILL | 206,785 | 129,159 | 42,140 | 31,682 | - | - |
| M023 | E CASEY CO WATER DISTRICT | 26,898 | 15,544 | 8,266 | 7,553 | - | - |
| M024 | CHRISTIAN CO BD OF ED | 735,190 | 555,705 | 393,528 | 354,560 | - | - |
| M025 | WINCHESTER MUNICIPAL UTIL | 455,459 | 255,002 | 112,553 | 97,538 | - | - |
| M026 | CLAY COUNTY 911 BOARD | 26,883 | 23,355 | 8,393 | 6,800 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-----------|-----------|-----------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| M027 | HOUSING AUTH OF ALBANY | 17,113 | 11,350 | 5,557 | 4,706 | - | - |
| M029 | CUMBERLAND CO FISCAL CT | 96,617 | 79,186 | 37,867 | 30,117 | - | - |
| M030 | DAVISS CO BD OF EDUC | 1,850,739 | 1,185,849 | 584,240 | 489,830 | - | - |
| M031 | EDMONSON CO CONSERV DIST | 7,681 | 6,779 | 1,494 | 662 | - | - |
| M033 | IRVINE MUNICIPAL UTILITY | 106,425 | 71,946 | 26,472 | 20,216 | - | - |
| M034 | FAYETTE CO BD EDUCATION | 10,055,432 | 6,203,990 | 2,306,178 | 1,843,806 | - | - |
| M035 | FLEMING COUNTY LIBRARY | 31,369 | 25,941 | 7,591 | 5,180 | - | - |
| M037 | FRANKLIN CO BD OF ED | 1,200,525 | 694,708 | 335,131 | 293,856 | - | - |
| M038 | HICKMAN/FULTON RIV PRT AU | 13,706 | 9,557 | 9,591 | 9,076 | - | - |
| M039 | GALLATIN CO WATER DIS | 24,789 | 14,004 | 8,169 | 7,522 | - | - |
| M040 | GARRARD CO PUBLIC LIBRARY | 42,309 | 29,392 | 8,874 | 5,787 | - | - |
| M041 | GRANT CO BD OF ED | 419,172 | 258,742 | 175,856 | 160,459 | - | - |
| M042 | CITY OF MAYFIELD | 152,625 | 81,969 | 34,021 | 28,779 | - | - |
| M043 | CITY OF CANEVILLE | 40,361 | 34,011 | 7,419 | 4,573 | - | - |
| M044 | GREEN/TAYLOR WATER DIST | 118,330 | 54,550 | 19,720 | 16,663 | - | - |
| M045 | CITY OF FLATWOODS | 179,494 | 104,019 | 42,938 | 35,331 | - | - |
| M046 | CITY OF LEWISPORT | 77,788 | 59,455 | 25,098 | 18,633 | - | - |
| M047 | HARDIN CO PUBLIC LIBRARY | 68,355 | 62,890 | 20,434 | 12,101 | - | - |
| M048 | CITY OF BENHAM | 60,830 | 49,773 | 12,119 | 6,850 | - | - |
| M049 | HARRISON CO CONSERVA DIST | 28,192 | 20,397 | 3,968 | 1,876 | - | - |
| M050 | HART CO CONSERVATION DIST | 7,221 | 4,699 | 1,726 | 1,341 | - | - |
| M051 | HENDERSON CO BD OF ED | 1,287,693 | 880,628 | 377,641 | 304,115 | - | - |
| M052 | HENRY CO LIBRARY | 22,450 | 8,993 | 6,545 | 6,109 | - | - |
| M054 | CITY OF DAWSON SPRINGS | 71,583 | 39,878 | 18,153 | 15,876 | - | - |
| M056 | JEFF CO MED CTR STM & CHL | (14,149) | (17,222) | 31,121 | 35,900 | - | - |
| M057 | NICH-VLE/JESS CO PK & REC | 62,498 | 53,022 | 15,497 | 9,160 | - | - |
| M058 | CITY OF PAINTSVILLE | 296,985 | 188,899 | 95,448 | 79,942 | - | - |
| M059 | KENTON COUNTY FISCAL CT | 1,848,415 | 1,012,692 | 355,243 | 287,935 | - | - |
| M060 | CITY OF HINDMAN | 352 | 2,889 | 3,471 | 2,987 | - | - |
| M061 | KNOX CO E M S | 132,247 | 58,349 | 37,437 | 34,815 | - | - |
| M062 | LARUE CO WATER DIST #1 | (33,647) | (6,911) | 7,310 | 6,973 | - | - |
| M064 | HOUSING AUTH/ LAWRENCE CO | 28,590 | 17,166 | 6,298 | 4,361 | - | - |
| M065 | LEE CO SOIL CONSERV DIST | 203 | (1,912) | 345 | 1,021 | - | - |
| M067 | JENKINS BD OF ED | 26,763 | 33,747 | 18,943 | 15,316 | - | - |
| M068 | CITY OF VANCEBURG | 3,090 | (15,002) | 6,487 | 10,710 | - | - |
| M069 | CITY OF STANFORD | 82,463 | 45,167 | 8,260 | 5,107 | - | - |
| M070 | LEDBETTER WATER DISTRICT | 27,769 | 8,849 | 7,121 | 7,265 | - | - |
| M073 | W MCCracken CO WATER DIST | (11,714) | (2,715) | 2,900 | 2,678 | - | - |
| M075 | CITY OF SACRAMENTO | 32,045 | 32,020 | 9,588 | 5,306 | - | - |
| M076 | CITY OF RICHMOND | 733,976 | 502,528 | 186,524 | 142,855 | - | - |
| M077 | MAGOFFIN CO COURT CLERK | 49,267 | 43,835 | 12,094 | 7,249 | - | - |
| M078 | LEBANON WATER WORKS | 114,499 | 68,768 | 26,066 | 21,004 | - | - |
| M079 | MARSHALL CO REF DISP DIST | 141,646 | 110,124 | 32,563 | 20,920 | - | - |
| M080 | MARTIN CO HOUSING AUTH | - | - | - | - | - | - |
| M081 | CITY OF MAYSVILLE | 123,408 | 84,038 | 108,941 | 89,003 | - | - |
| M082 | CITY OF BRANDENBURG | 85,663 | 63,689 | 24,750 | 18,469 | - | - |
| M084 | MERCER CO BOARD OF ED | 470,116 | 270,565 | 123,488 | 106,187 | - | - |
| M085 | CITY OF EDMONTON | 168,948 | 108,901 | 31,241 | 22,786 | - | - |
| M087 | MT STERL/MONTGOMERY LIB | 34,973 | 23,546 | 10,652 | 9,034 | - | - |
| M088 | MORGAN CO CONSERVAT DIST | 3,903 | 1,920 | 1,010 | 985 | - | - |
| M090 | BARDSTOWN BD OF ED | 611,495 | 365,071 | 161,627 | 137,288 | - | - |
| M091 | NICHOLAS CO WATER DIST | 12,581 | 7,598 | 3,997 | 3,661 | - | - |
| M092 | CITY OF BEAVER DAM | 139,534 | 83,584 | 28,558 | 22,638 | - | - |
| M093 | OLDHAM CO WATER DIST | 269,907 | 186,113 | 50,934 | 33,198 | - | - |
| M096 | CITY OF FALMOUTH | 139,311 | 40,558 | 21,035 | 24,398 | - | - |
| M097 | E KY CONCEN EMPLOY PRO | 342,159 | 238,250 | 87,590 | 65,725 | - | - |
| M098 | PIKE CO HOUSING AUTHORITY | (66,396) | (44,653) | 1,294 | 5,779 | - | - |
| M099 | BEECH FORK WATER COMM | 42,716 | 28,443 | 11,327 | 9,097 | - | - |
| M100 | PULASKI CO BD OF ED | 1,774,266 | 959,993 | 402,834 | 358,250 | - | - |
| M104 | RUSSELL CO PUBLIC LIBRARY | 31,496 | 31,427 | 10,081 | 6,606 | - | - |
| M105 | SCOTT COUNTY LIBRARY | 122,240 | 75,305 | 32,170 | 27,026 | - | - |
| M106 | SHELBY CO BD OF ED | 2,128,215 | 2,021,604 | 556,943 | 300,660 | - | - |
| M107 | FRANKLIN ELECTRIC PLNT BD | 219,588 | 155,335 | 50,758 | 34,345 | - | - |
| M108 | SPENCER CO PUBLIC LIB | 63,713 | 37,543 | 10,009 | 7,015 | - | - |
| M109 | CITY OF CAMPBELLSVILLE | 439,249 | 217,631 | 90,562 | 80,707 | - | - |
| M110 | CITY OF GUTHRIE | 142,931 | 91,339 | 20,982 | 12,551 | - | - |
| M111 | TRIGG CO CONS DISTRICT | 7,027 | 3,900 | 1,331 | 1,066 | - | - |
| M112 | CITY OF MILTON | 29,266 | 14,150 | 8,478 | 8,057 | - | - |
| M113 | CITY OF STURGIS | 63,054 | 52,141 | 19,598 | 13,917 | - | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|----------|---------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| M115 | WASHINGTON CO LIBRARY BD | 23,669 | 17,081 | 5,306 | 4,100 | - | - |
| M116 | WAYNE CO PUBLIC LIBRARY | 20,275 | 6,549 | 7,078 | 7,220 | - | - |
| M117 | WEBSTER CO BD OF ED | 495,364 | 333,914 | 127,163 | 97,390 | - | - |
| M118 | WHITLEY CO FISCAL COURT | 482,325 | 304,660 | 134,528 | 113,370 | - | - |
| M119 | WOLFE CO FISCAL COURT | 175,500 | 117,056 | 43,517 | 34,407 | - | - |
| M120 | WOODFORD COUNTY LIBRARY | 77,507 | 53,794 | 20,006 | 15,959 | - | - |
| M215 | SHEPHER/BULLITT CO TOURIST | 133,489 | 77,055 | 23,314 | 16,597 | - | - |
| M315 | CITY OF PIONEER VILLAGE | 3,792 | 3,028 | 1,707 | 1,208 | - | - |
| M356 | MIDDLETOWN FIRE PROT DIST | (31,196) | (9,742) | - | - | - | - |
| M415 | BULLITT CO SANITATION DIS | 154,692 | 142,550 | 32,602 | 14,784 | - | - |
| N001 | ADAIR CO CONSERVATION DIS | 15,278 | 10,938 | 3,178 | 2,103 | - | - |
| N006 | HOUSING AUTH OWINGSVILLE | 7,325 | 9,062 | 3,746 | 2,756 | - | - |
| N007 | PINEVILLE BD OF EDUCATION | 86,967 | 43,822 | 18,524 | 16,292 | - | - |
| N008 | CITY OF FLORENCE | 598,855 | 294,770 | 152,016 | 137,263 | - | - |
| N009 | CITY OF MILLERSBURG | 4,228 | 2,798 | 1,141 | 919 | - | - |
| N010 | BOYD CO PUBLIC LIBRARY | 195,334 | 126,789 | 35,682 | 24,391 | - | - |
| N011 | CITY OF PERRYVILLE | (6,484) | 715 | 791 | 779 | - | - |
| N012 | CITY OF BROOKSVILLE | 27,442 | 16,011 | 8,842 | 7,735 | - | - |
| N013 | MIDDLE KY COMM ACT PART | 224,377 | 165,822 | 77,921 | 65,303 | - | - |
| N014 | CITY OF IRVINGTON | (95,829) | (110,469) | (11,360) | 5,364 | - | - |
| N015 | BULLITT CO CONSERVAT DIST | 5,264 | 3,632 | 1,357 | 1,100 | - | - |
| N017 | PRINCETON ELECTRIC PL BD | 150,685 | 104,685 | 45,785 | 37,396 | - | - |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 2,545 | 2,296 | 1,566 | 1,297 | - | - |
| N020 | CARLISLE CO SANIT DIST 1 | 8,586 | 5,869 | 2,707 | 2,285 | - | - |
| N021 | CARROLLTON UTILITIES COMM | 137,893 | 29,399 | 40,237 | 46,317 | - | - |
| N022 | CITY OF GRAYSON | 147,416 | 54,762 | 28,846 | 27,284 | - | - |
| N025 | EAST CLARK CO WATER DIST | 54,145 | 36,635 | 12,523 | 8,849 | - | - |
| N029 | CUMBERLAND CO PUBLIC LIB | 24,522 | 9,969 | 3,974 | 3,421 | - | - |
| N033 | ESTILL CO WATER DIST NO 1 | 29,118 | 30,238 | 11,791 | 8,266 | - | - |
| N035 | HOUSING AUTH FLEMINGSBURG | 31,438 | 28,397 | 6,058 | 2,479 | - | - |
| N036 | PRESTONSBURG CITY UTIL | 80,774 | 40,799 | 74,187 | 77,335 | - | - |
| N037 | FRANKFORT INDEP SCHOOLS | 41,041 | 39,357 | 36,886 | 35,816 | - | - |
| N038 | HOUSING AUTH OF HICKMAN | 2,773 | 276 | 4,380 | 5,133 | - | - |
| N041 | BULLOCK PEN WATER DIST | 105,089 | 74,823 | 30,303 | 23,357 | - | - |
| N042 | PURCHASE AREA DEV DIST | 10,163 | 71,241 | 62,021 | 53,496 | - | - |
| N043 | GRAYSON CO LIBRARY | 27,371 | 15,993 | 9,176 | 7,848 | - | - |
| N044 | HOUSING AUTH OF GREENSBUR | (27,489) | (14,536) | (653) | - | - | - |
| N045 | KENTUCKY ED DEV CORP | (84,324) | (33,119) | 16,813 | 18,717 | - | - |
| N047 | ELIZABETHTOWN BD OF EDUC | 378,830 | 274,352 | 117,638 | 91,790 | - | - |
| N049 | CYNTHIANA HARRISON CO JPC | 9,845 | 7,496 | 3,336 | 2,759 | - | - |
| N050 | CITY OF HORSE CAVE | 110,386 | 94,487 | 25,715 | 13,107 | - | - |
| N051 | CITY OF HENDERSON | 697,179 | 321,696 | 228,421 | 222,297 | - | - |
| N052 | CITY OF NEW CASTLE | 16,862 | 11,230 | 4,831 | 3,911 | - | - |
| N054 | CITY OF MADISONVILLE | 1,328,697 | 861,348 | 321,346 | 249,609 | - | - |
| N057 | NICHOLASVILLE HOUSING AUT | 26,298 | 6,595 | 2,579 | 2,534 | - | - |
| N058 | JOHNSON CO LIBRARY | 60,809 | 33,512 | 11,666 | 8,966 | - | - |
| N060 | KNOTT CO WATER & SEWER | 93,339 | 58,115 | 19,400 | 14,894 | - | - |
| N061 | KNOX CO SOIL CONSERV DIS | 5,770 | 4,112 | 1,510 | 1,157 | - | - |
| N063 | CUMBERLAND VAL AREA DEV | 17,803 | 19,175 | 30,021 | 28,802 | - | - |
| N065 | THREE FORKS REG JAIL | 382,732 | 224,533 | 56,070 | 38,996 | - | - |
| N067 | HOUSING ORIENTED MINISTRI | 81,162 | 82,163 | 22,270 | 11,554 | - | - |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 39,188 | 27,781 | 9,929 | 7,333 | - | - |
| N069 | CITY OF CRAB ORCHARD | (18,578) | (24,838) | (2,379) | 1,430 | - | - |
| N071 | CITY OF AUBURN | 61,096 | 30,202 | 13,285 | 11,438 | - | - |
| N072 | LYON CO AMBULANCE SERVICE | 98,807 | 62,600 | 23,228 | 18,512 | - | - |
| N075 | CITY OF ISLAND | 14,010 | 9,331 | 3,917 | 3,466 | - | - |
| N076 | MADISON CO EMS | (1,547) | 3,577 | 2,938 | 2,382 | - | - |
| N077 | MAGOFFIN CO WATER DIST | 73,199 | 43,693 | 13,696 | 10,737 | - | - |
| N078 | CENTRAL KY COMM ACTION | 1,459,959 | 1,037,394 | 282,911 | 181,399 | - | - |
| N079 | BENTON ELECTRIC SYSTEM | 79,033 | 46,579 | 25,891 | 23,018 | - | - |
| N080 | MARTIN CO WATER DISTRICT | (161,805) | (178,039) | (16,613) | 10,863 | - | - |
| N081 | BUFFALO TRACE AR DEV DIST | 151,092 | 127,653 | 54,625 | 41,519 | - | - |
| N082 | MEADE CO WATER DISTRICT | 81,461 | 66,263 | 20,833 | 13,859 | - | - |
| N084 | MERCER CO PUBLIC LIBRARY | 55,041 | 34,034 | 13,775 | 12,138 | - | - |
| N085 | METCALFE CO CONSERV DIST | 2,563 | 2,627 | 1,324 | 1,033 | - | - |
| N087 | CITY OF MT STERLING | 120,257 | 86,409 | 38,034 | 28,834 | - | - |
| N088 | MORGAN CO AMBULANCE SERV | 228 | 4,602 | 9,075 | 8,993 | - | - |
| N089 | MUHLENBERG CO WATER DIST | 102,332 | 70,981 | 27,835 | 21,652 | - | - |
| N090 | BARDSTOWN-NELSON CO TOURI | 56,510 | 22,651 | 5,623 | 6,179 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-----------|---------|---------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| N092 | CITY OF HARTFORD | 32,829 | 37,058 | 25,717 | 21,389 | - | - |
| N093 | CITY OF LAGRANGE | 94,736 | 64,114 | 24,557 | 18,650 | - | - |
| N094 | CITY OF OWENTON | 19,555 | 24,877 | 6,371 | 3,323 | - | - |
| N097 | KY VALLEY ED COOPERATIVE | (15,069) | 16,193 | 7,235 | 3,459 | - | - |
| N098 | PIKE CO LIBRARY DISTRICT | 112,659 | 118,296 | 34,404 | 18,188 | - | - |
| N099 | CITY OF CLAY CITY | 92,422 | 74,339 | 15,334 | 6,573 | - | - |
| N100 | CITY OF BURNSIDE | 64,669 | 35,131 | 10,127 | 7,899 | - | - |
| N103 | HOUSING AUTH OF MOREHEAD | 33,209 | 19,976 | 11,618 | 10,435 | - | - |
| N104 | CITY OF JAMESTOWN | 115,608 | 84,882 | 36,233 | 29,261 | - | - |
| N106 | W SHELBY WATER DISTRICT | 33,499 | 17,447 | 8,202 | 6,844 | - | - |
| N107 | SIMPSON CO CONSER DIST | 2,481 | 1,598 | 836 | 719 | - | - |
| N110 | LOGAN/TODD REG. WATER COM | 114,125 | 81,092 | 23,719 | 15,836 | - | - |
| N111 | BARKLEY LAKE WATER DIST | 46,617 | 43,684 | 26,538 | 19,921 | - | - |
| N112 | TRIMBLE CO WATER DIST | (15,058) | 774 | 3,434 | 3,428 | - | - |
| N113 | UNION CO LIBRARY BD | 21,487 | 9,485 | 8,539 | 8,755 | - | - |
| N114 | BOWLING GRN MUNICIPAL UTI | 1,829,641 | 1,270,077 | 501,270 | 394,970 | - | - |
| N115 | WASHINGTON CO CONSER DIST | 4,747 | 2,722 | 1,004 | 861 | - | - |
| N116 | MONTICELLO UTILITY COMM | 125,500 | 88,811 | 41,097 | 33,468 | - | - |
| N117 | CITY OF DIXON | 19,112 | 13,544 | 4,108 | 2,649 | - | - |
| N118 | CITY OF WILLIAMSBURG | 288,417 | 180,073 | 76,761 | 60,774 | - | - |
| N119 | WOLFE CO CONSER DISTRICT | 7,205 | 4,697 | 1,670 | 1,268 | - | - |
| N120 | WOODFORD CO PLAN ZONING | 39,156 | 30,016 | 10,949 | 7,801 | - | - |
| N959 | N KY CONV & VISITORS BUR | (25,754) | (82,590) | 12,938 | 30,537 | - | - |
| P001 | HOUSING AUTH OF COLUMBIA | (17,827) | (23,192) | (610) | 3,222 | - | - |
| P005 | GLASGOW ELECTRIC PLANT BD | 291,382 | 166,883 | 114,921 | 109,416 | - | - |
| P006 | BATH COUNTY E.M.S. | (27,634) | (26,936) | 8,140 | 14,007 | - | - |
| P007 | CITY OF PINEVILLE | 17,376 | 4,543 | 6,609 | 7,284 | - | - |
| P008 | BOONE CO PLANNING COMM | 126,010 | 100,428 | 40,941 | 30,966 | - | - |
| P009 | HOUSING AUTHORITY PARIS | (54,309) | (45,029) | 759 | 5,812 | - | - |
| P010 | REGIONAL PUBLIC SAFETY | 73,990 | 40,946 | 22,405 | 21,140 | - | - |
| P011 | CITY OF JUNCTION CITY | (1,942) | (7,864) | 3,506 | 5,394 | - | - |
| P013 | CITY OF JACKSON | 132,407 | 68,703 | 37,050 | 36,430 | - | - |
| P014 | BRECKINRIDGE CO PUBLIC LI | 38,434 | 23,608 | 8,353 | 6,376 | - | - |
| P015 | CITY OF LEBANON JUNCTION | 78,199 | 60,427 | 14,215 | 7,584 | - | - |
| P017 | PRINCETON WATER/WASTEWATE | 105,163 | 83,915 | 31,348 | 22,977 | - | - |
| P018 | MURRAY/CALLOWAY TRANS AUT | (40,323) | (19,769) | 8,112 | 10,179 | - | - |
| P022 | RATTLESNAKE RIDGE WATER | 106,653 | 80,211 | 27,202 | 18,503 | - | - |
| P025 | CLARK CO CONSVATION DIST | 2,269 | 2,432 | 906 | 707 | - | - |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 19,795 | 14,603 | 5,943 | 4,799 | - | - |
| P037 | COMMUNITY ACTION KENTUCKY | 210,073 | 157,851 | 38,990 | 22,337 | - | - |
| P038 | HICKMAN ELECTRIC SYSTEM | 38,751 | 19,002 | 12,953 | 12,204 | - | - |
| P041 | CITY OF DRY RIDGE | (31,026) | (19,045) | 6,414 | 8,706 | - | - |
| P043 | CITY OF CLARKSON | 57,399 | 41,647 | 8,646 | 4,624 | - | - |
| P045 | GREENUP CO ENVIR COMM | 33,095 | 31,486 | 8,366 | 4,888 | - | - |
| P047 | CITY OF WEST POINT | 51,571 | 40,113 | 12,319 | 8,300 | - | - |
| P048 | HARLAN COUNTY C A A | 218,692 | 173,010 | 53,939 | 36,465 | - | - |
| P049 | HOUSING AUTHORITY OF CYNT | 48,784 | 23,967 | 17,194 | 17,254 | - | - |
| P050 | HART CO SOLID WASTE SVC | 141,591 | 109,216 | 32,158 | 19,666 | - | - |
| P051 | HENDERSON MUN POWER&LIGHT | 847,144 | 529,489 | 152,539 | 106,897 | - | - |
| P052 | LITTLE KY RV WS CONV DIST | 3,407 | 464 | 1,621 | 1,855 | - | - |
| P054 | HOUSING AUTH DAWSON SPG | 23,725 | 11,841 | 7,882 | 7,566 | - | - |
| P057 | VALLEY VIEW FERRY AUTHORI | (2,763) | (5,980) | 1,606 | 2,981 | - | - |
| P061 | BARBOURVILLE UTILITY COMM | 416,253 | 313,216 | 101,213 | 70,922 | - | - |
| P063 | LAUREL CO WATER DIST #2 | 119,344 | 51,425 | 26,141 | 23,034 | - | - |
| P068 | LEWIS CO PUBLIC LIBRARY | 11,451 | 7,784 | 3,396 | 2,739 | - | - |
| P069 | LINCOLN CO CLERK | 56,266 | 30,577 | 11,873 | 10,305 | - | - |
| P071 | LOGAN CO CONS DISTRICT | 26,286 | 21,268 | 4,985 | 2,518 | - | - |
| P072 | LYON CO WATER DISTRICT | 6,865 | (4,901) | 2,550 | 4,780 | - | - |
| P075 | MCLEAN CO REG WATER COMM | 68,199 | 29,068 | 9,155 | 5,457 | - | - |
| P076 | MADISON CO PUBLIC LIBRARY | 128,873 | 70,237 | 40,546 | 31,891 | - | - |
| P077 | SALVERS/MAG CO JOINT HOUS | 24,588 | 18,020 | 5,447 | 3,703 | - | - |
| P078 | MARION CO CONSERVAT DIST | 4,867 | 3,220 | 1,179 | 910 | - | - |
| P079 | CITY OF CALVERT CITY | 200,123 | 133,074 | 47,721 | 37,537 | - | - |
| P081 | MASON COUNTY LIBRARY | (4,959) | (10,970) | 3,265 | 5,910 | - | - |
| P084 | ANDERSON-DEAN COMM PARK | (2,838) | (6,422) | 1,285 | 2,632 | - | - |
| P087 | MONTGOMERY CTY WATER DIST | 883 | (2,716) | 1,147 | 1,828 | - | - |
| P088 | MORGAN CO WATER DIST | 41,979 | 34,102 | 10,182 | 6,090 | - | - |
| P089 | MUHLNBERG WATER DIST #3 | 35,969 | 29,343 | 10,510 | 7,452 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------------|---|-----------|---------|---------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| P090 | NORTH NELSON WATER DIST | 15,200 | 10,105 | 6,857 | 6,145 | - | - |
| P092 | OHIO CO REG WASTEWATER D | 54,942 | 36,492 | 10,493 | 6,909 | - | - |
| P097 | KY RIVER AREA DEV DIST | 72,978 | 69,614 | 50,489 | 41,226 | - | - |
| P100 | LAKE CUMBERLAND CAA, INC | 554,487 | 362,718 | 126,234 | 94,302 | - | - |
| P103 | MOREHEAD TOURISM COMMISSI | 9,571 | (5,567) | 5,064 | 6,953 | - | - |
| P104 | RUSSELL CO TOURIST COMM | 8,655 | 13,478 | 4,193 | 2,102 | - | - |
| P105 | GEORGETOWN/SCOTT TOURISM | 24,851 | 3,959 | 3,053 | 3,904 | - | - |
| P106 | MULTI PURPOSE COMM ACTION | 74,614 | 68,080 | 16,280 | 9,184 | - | - |
| P107 | SIMPSON CO LIBRARY DIST | 31,605 | 19,313 | 7,633 | 6,025 | - | - |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 4,588 | 2,444 | 1,309 | 1,127 | - | - |
| P111 | JOHN L STREET LIBRARY | (5,234) | 2,275 | 3,830 | 2,888 | - | - |
| P113 | STURGIS HOUSING AUTHORITY | (7,289) | (5,947) | 882 | 1,692 | - | - |
| P115 | HOUSING AUTH SPRINGFIELD | (21,059) | (15,579) | 559 | 2,210 | - | - |
| P116 | CITY OF MONTICELLO | 892 | 1,967 | 10,440 | 10,598 | - | - |
| P117 | CITY OF CLAY | 33,149 | 20,725 | 9,051 | 7,381 | - | - |
| P120 | WOODFORD CO CONSERV DIST | 6,432 | 4,839 | 1,726 | 1,312 | - | - |
| P959 | CITY OF CRESTVIEW HILLS | 54,680 | 35,345 | 10,406 | 7,399 | - | - |
| R003 | SOUTH ANDERSON WATER DIST | 59,616 | 44,325 | 12,003 | 7,247 | - | - |
| R005 | BARREN CO SOIL CONS DIS | 4,723 | 3,092 | 1,155 | 920 | - | - |
| R008 | BOONE CO LIBRARY DIST | 583,671 | 450,428 | 143,181 | 95,089 | - | - |
| R010 | ASHLAND BD OF ED | 582,147 | 287,344 | 163,600 | 151,950 | - | - |
| R011 | DANVILLE BOYLE PLANNING | (11,891) | (3,149) | 2,703 | 2,667 | - | - |
| R013 | BREATHITT COUNTY WATER DISTRICT | 29,789 | 16,766 | 6,655 | 5,204 | - | - |
| R015 | CITY OF SHEPHERDSVILLE | 171,041 | 99,785 | 43,888 | 37,306 | - | - |
| R017 | CITY OF PRINCETON | 83,506 | 54,239 | 23,200 | 18,842 | - | - |
| R018 | MURRAY ELECTRIC SYSTEM | 356,133 | 212,323 | 96,804 | 82,246 | - | - |
| R019 | FORT THOMAS BOARD OF ED | 415,309 | 216,857 | 109,568 | 101,499 | - | - |
| R021 | CARROLLTON/CARR CO RECTR | 6,856 | 4,483 | 1,819 | 1,462 | - | - |
| R024 | CHRISTIAN CO WATER DIST | 100,840 | 71,436 | 24,659 | 17,244 | - | - |
| R030 | DAVISS CO AIRPORT BD | 123,471 | 65,942 | 14,635 | 10,252 | - | - |
| R033 | CITY OF RAVENNA | 920 | (3,387) | 1,149 | 1,922 | - | - |
| R034 | LEXINGTON PUBLIC LIBRARY | 391,094 | 243,613 | 172,737 | 158,719 | - | - |
| R036 | CITY OF PRESTONSBURG | 547,820 | 380,104 | 117,163 | 79,008 | - | - |
| R037 | PAUL SAWYER LIBRARY | 99,129 | 51,264 | 36,092 | 33,368 | - | - |
| R038 | CITY OF FULTON | 89,288 | 70,336 | 42,053 | 36,033 | - | - |
| R041 | CITY OF CRITTENDEN | 11,558 | 4,931 | 3,079 | 3,166 | - | - |
| R042 | MAYFIELD ELEC & WATER SYS | 611,232 | 420,717 | 142,006 | 102,800 | - | - |
| R045 | CITY OF RUSSELL | 96,465 | 45,628 | 30,995 | 29,411 | - | - |
| R047 | LINCOLN TRAIL AREA DEV DI | 78,785 | 131,120 | 62,510 | 42,676 | - | - |
| R048 | HARLAN CO CONSERV DIST | 8,044 | 5,695 | 1,801 | 1,236 | - | - |
| R050 | HART CO AMB SERVICE | 31,587 | (21,737) | 21,625 | 29,966 | - | - |
| R051 | HENDERSON MUN W & S DEPT | 389,470 | 310,140 | 151,292 | 120,590 | - | - |
| R052 | CITY OF CAMPBELLSBURG | (1,442) | 2,477 | 2,230 | 1,598 | - | - |
| R054 | SOUTH HOPKINS WATER DIST | 13,467 | 17,890 | 10,607 | 8,562 | - | - |
| R057 | CITY OF WILMORE | 132,728 | 93,575 | 37,977 | 29,978 | - | - |
| R058 | HOUSING AUTH OF PAINTSVLE | 55,388 | 31,993 | 16,799 | 14,856 | - | - |
| R061 | KY COMM ECONOMIC OPPORT | 1,500,481 | 1,197,428 | 332,900 | 200,404 | - | - |
| R063 | WOODCREEK WATER DISTRICT | 435,468 | 295,116 | 90,683 | 64,440 | - | - |
| R071 | LOGAN CO PUBLIC LIBRARY | 73,047 | 33,021 | 15,460 | 14,337 | - | - |
| R072 | LYON CO HOUSING AUTHORITY | 23,903 | 15,226 | 8,292 | 7,351 | - | - |
| R073 | MCCRACKEN CO BD OF ED | 1,258,166 | 768,127 | 328,355 | 273,634 | - | - |
| R076 | RICHMOND UTILITIES | 370,188 | 211,624 | 107,859 | 96,579 | - | - |
| R078 | CITY OF LORETTO | 4,016 | 2,914 | 1,052 | 771 | - | - |
| R079 | MARSHALL CO PUB LIBRARY | 4,912 | 33,036 | 27,610 | 22,771 | - | - |
| R088 | CITY OF WEST LIBERTY | 174,302 | 109,597 | 45,453 | 37,754 | - | - |
| R089 | CENTRAL CITY MUN WTR&SEWR | 127,921 | 94,258 | 37,613 | 28,449 | - | - |
| R090 | NELSON CO PUBLIC LIBRARY | 207,444 | 149,349 | 46,232 | 31,531 | - | - |
| R093 | TRI CO COMM ACTION AGENCY | 27,318 | 40,470 | 13,943 | 8,210 | - | - |
| R097 | PERRY COUNTY PUBLIC LIB | 51,457 | 36,549 | 22,144 | 18,907 | - | - |
| R103 | ROWAN CO PUBLIC LIBRARY | 96,149 | 60,729 | 16,435 | 10,993 | - | - |
| R104 | CITY OF RUSSELL SPRINGS | 165,474 | 104,132 | 34,001 | 25,635 | - | - |
| R105 | CITY OF STAMPING GROUND | 12,982 | 17,420 | 3,137 | 647 | - | - |
| R106 | SHELBY CO PARK RECREATION | 18,054 | 35,359 | 18,290 | 13,100 | - | - |
| R109 | TAYLOR CO PUBLIC LIBRARY | 31,819 | 9,938 | 8,929 | 9,792 | - | - |
| R114 | BOWLING GREEN PUBLIC SCHO | 839,854 | 563,147 | 238,461 | 195,988 | - | - |
| R115 | S W E D A | 10,914 | 4,706 | 2,024 | 1,866 | - | - |
| R116 | WAYNE CO CONSERV DIST | 12,475 | 13,450 | 3,232 | 1,554 | - | - |
| R117 | WEBSTER COUNTY WATER DIST | (5,257) | 6,051 | 13,930 | 12,299 | - | - |
| R118 | WILLIAMSBURG IND BD OF ED | 165,998 | 106,343 | 38,974 | 31,461 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|------------------------------------|---|--------------|--------------|--------------|--------------|--------------------|
| | | 2021 (24) | 2022 (25) | 2023 (26) | 2024 (27) | 2025 (28) | Thereafter (29) |
| R120 | CITY OF MIDWAY | 63,842 | 36,176 | 10,559 | 8,096 | - | - |
| R959 | N KY LEGAL AID SOCIETY | 498,268 | 354,351 | 103,787 | 69,965 | - | - |
| T036 | FLOYD COUNTY CONSV DIST | 15,521 | 10,017 | 3,698 | 2,923 | - | - |
| V001 | ADAIR COUNTY FISCAL COURT | 230,041 | 126,480 | 59,638 | 52,853 | - | - |
| V002 | ALLEN COUNTY FISCAL COURT | (20,965) | (66,439) | 51,028 | 66,144 | - | - |
| V003 | ANDERSON CO FISCAL COURT | 403,015 | 258,122 | 97,959 | 75,038 | - | - |
| V004 | BALLARD COUNTY FISCAL CT | 461,281 | 399,867 | 115,659 | 71,788 | - | - |
| V005 | BARREN CO FISCAL CT | 169,378 | 65,207 | 45,158 | 48,028 | - | - |
| V006 | BATH CO FISCAL COURT | 66,173 | 34,447 | 37,994 | 37,219 | - | - |
| V007 | BELL CO FISCAL CT | 141,706 | 142,612 | 77,429 | 67,413 | - | - |
| V008 | BOONE CO FISCAL CT | 1,725,631 | 1,221,200 | 420,646 | 307,569 | - | - |
| V009 | BOURBON CO FISCAL COURT | 356,980 | 287,743 | 102,085 | 70,908 | - | - |
| V010 | BOYD COUNTY FISCAL COURT | 1,052,603 | 725,859 | 272,473 | 208,211 | - | - |
| V011 | BOYLE COUNTY FISCAL COURT | 409,342 | 323,627 | 129,096 | 97,564 | - | - |
| V012 | BRACKEN CO FISCAL COURT | 158,656 | 94,606 | 44,425 | 37,228 | - | - |
| V013 | BREATHITT CO FISCAL COURT | 73,596 | 90,948 | 49,369 | 39,506 | - | - |
| V014 | BRECKINRIDGE CO FISCAL CT | 328,080 | 315,384 | 110,773 | 75,693 | - | - |
| V016 | BUTLER COUNTY FISCAL CT | 363,516 | 187,318 | 71,142 | 62,508 | - | - |
| V017 | CALDWELL CO FISCAL COURT | 135,463 | 117,503 | 54,188 | 43,295 | - | - |
| V018 | CALLOWAY CO FISCAL COURT | 497,829 | 356,236 | 153,844 | 121,300 | - | - |
| V019 | CAMPBELL CO FISCAL CT | 2,094,618 | 1,635,584 | 460,297 | 288,446 | - | - |
| V020 | CARLISLE CO FISCAL COURT | (2,250) | (10,000) | 22,613 | 27,224 | - | - |
| V021 | CARROLL CO FISCAL CT | 360,999 | 231,855 | 101,040 | 79,367 | - | - |
| V022 | CARTER CO FISCAL CT | 517,033 | 361,713 | 136,848 | 101,910 | - | - |
| V023 | CASEY CO FISCAL COURT | 325,723 | 220,204 | 88,619 | 70,925 | - | - |
| V024 | CHRISTIAN CO FISCAL COURT | 477,464 | 327,388 | 134,700 | 106,959 | - | - |
| V025 | CLARK COUNTY FISCAL COURT | 516,443 | 203,931 | 95,804 | 95,243 | - | - |
| V026 | CLAY COUNTY FISCAL CT | 661,622 | 491,714 | 170,390 | 121,864 | - | - |
| V027 | CLINTON CO FISCAL COURT | 389,458 | 202,842 | 59,454 | 61,066 | - | - |
| V028 | CRITTENDEN CO FIS CT | 401,903 | 275,058 | 94,689 | 65,330 | - | - |
| V030 | DAVIESS CO FISCAL COURT | 667,551 | 423,270 | 213,489 | 183,501 | - | - |
| V031 | EDMONSON CO FISCAL CRT | 194,217 | 130,707 | 54,079 | 43,857 | - | - |
| V032 | ELLIOTT CO FISCAL CT | 48,874 | 45,010 | 26,075 | 22,730 | - | - |
| V033 | ESTILL CO FISCAL COURT | 279,936 | 302,010 | 96,526 | 58,454 | - | - |
| V035 | FLEMING CO FISCAL COURT | 132,635 | 85,805 | 40,054 | 33,992 | - | - |
| V036 | FLOYD CO FISCAL COURT | 469,747 | 383,284 | 146,708 | 111,779 | - | - |
| V037 | FRANKLIN CO FISCAL COURT | 1,010,123 | 688,829 | 224,919 | 157,316 | - | - |
| V038 | FULTON COUNTY FIS CT | 316,771 | 140,699 | 90,149 | 88,563 | - | - |
| V039 | GALLATIN CO FISCAL COURT | 284,005 | 217,167 | 81,857 | 60,950 | - | - |
| V040 | GARRARD CO FISCAL COURT | 285,970 | 148,431 | 75,896 | 64,061 | - | - |
| V041 | GRANT COUNTY FISCAL COURT | 770,043 | 561,295 | 145,970 | 89,975 | - | - |
| V042 | GRAVES COUNTY FISCAL CT | 509,124 | 334,959 | 147,365 | 122,769 | - | - |
| V043 | GRAYSON CO FISCAL COURT | 624,056 | 460,671 | 169,121 | 122,103 | - | - |
| V044 | GREEN COUNTY FISCAL COURT | 173,431 | 131,324 | 39,652 | 25,875 | - | - |
| V045 | GREENUP CO FISCAL CT | 465,022 | 248,569 | 142,130 | 128,357 | - | - |
| V046 | HANCOCK CO FISCAL COURT | 307,779 | 257,969 | 94,240 | 69,874 | - | - |
| V047 | HARDIN CO FISCAL COURT | 448,939 | 393,428 | 143,100 | 101,711 | - | - |
| V048 | HARLAN CO FIS CT | 102,436 | 48,972 | 101,459 | 104,632 | - | - |
| V049 | HARRISON CO FISCAL COURT | 124,280 | 84,161 | 46,511 | 40,142 | - | - |
| V050 | HART COUNTY FISCAL COURT | 393,569 | 243,795 | 95,453 | 76,891 | - | - |
| V051 | HENDERSON CO FISCAL COURT | 450,596 | 304,770 | 204,753 | 195,530 | - | - |
| V052 | HENRY CO FISCAL COURT | 56,229 | 23,951 | 42,829 | 43,098 | - | - |
| V053 | HICKMAN CO FISCAL COURT | 87,785 | 70,545 | 37,912 | 32,506 | - | - |
| V054 | HOPKINS CO FISCAL COURT | 508,792 | 334,716 | 163,601 | 137,218 | - | - |
| V055 | JACKSON CO FISCAL COURT | 233,771 | 125,094 | 79,755 | 71,543 | - | - |
| V057 | JESSAMINE CO FISCAL COURT | 811,435 | 551,267 | 217,153 | 171,941 | - | - |
| V060 | KNOTT CO FISCAL CT | (17,590) | 414 | 42,068 | 44,559 | - | - |
| V061 | KNOX CO FISCAL CT | 716,613 | 555,924 | 157,560 | 98,259 | - | - |
| V062 | LARUE CO FISCAL COURT | 388,890 | 260,767 | 87,170 | 65,248 | - | - |
| V063 | LAUREL COUNTY FISCAL COURT | 1,003,103 | 685,921 | 245,118 | 183,957 | - | - |
| V064 | LAWRENCE CO FISCAL CT | 132,229 | 108,064 | 70,669 | 61,394 | - | - |
| V065 | LEE COUNTY FISCAL COURT | 266,473 | 244,084 | 68,898 | 39,277 | - | - |
| V066 | LESLIE CO FISCAL COURT | 84,721 | 21,222 | 76,346 | 80,514 | - | - |
| V067 | LETCHER CO FISCAL COURT | 192,408 | 198,030 | 80,259 | 66,072 | - | - |
| V068 | LEWIS COUNTY FISCAL COURT | 275,113 | 153,312 | 69,081 | 59,329 | - | - |
| V069 | LINCOLN CO FISCAL COURT | 250,670 | 194,964 | 79,148 | 60,957 | - | - |
| V070 | LIVINGSTON CO FISCAL CT | 205,134 | 117,781 | 68,545 | 62,651 | - | - |
| V071 | LOGAN COUNTY FISCAL COURT | 799,461 | 538,761 | 164,686 | 114,828 | - | - |
| V072 | LYON COUNTY FISCAL COURT | 132,100 | 81,717 | 35,756 | 29,685 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| V073 | MCCRACKEN CO FISCAL COURT | 529,448 | 393,515 | 150,186 | 113,967 | - | - |
| V074 | MCCREARY CO FISCAL CT | 644,651 | 452,599 | 122,466 | 78,335 | - | - |
| V075 | MCLEAN COUNTY FISCAL CT | 172,199 | 102,427 | 67,189 | 60,812 | - | - |
| V076 | MADISON CO FISCAL COURT | 1,155,857 | 947,857 | 281,710 | 177,516 | - | - |
| V077 | MAGOFFIN CO FISCAL COURT | (59,981) | (89,460) | 18,509 | 37,530 | - | - |
| V078 | MARION CO FISCAL COURT | 750,665 | 473,602 | 172,225 | 135,761 | - | - |
| V079 | MARSHALL CO FISCAL COURT | 476,146 | 363,226 | 162,384 | 131,326 | - | - |
| V080 | MARTIN CO FISCAL COURT | 43,465 | 76,335 | 54,868 | 43,610 | - | - |
| V081 | MASON CO FIS CT | 389,135 | 279,563 | 114,408 | 92,390 | - | - |
| V082 | MEADE COUNTY FISCAL COURT | 728,836 | 555,876 | 205,236 | 153,333 | - | - |
| V083 | MENIFEE CO FISCAL COURT | 164,057 | 123,411 | 38,277 | 26,286 | - | - |
| V084 | MERCER COUNTY FISCAL COURT | 126,021 | 72,017 | 53,640 | 52,066 | - | - |
| V085 | METCALFE CO FISCAL COURT | 50,163 | 38,040 | 35,664 | 32,390 | - | - |
| V086 | MONROE CO FISCAL COURT | 185,507 | 148,132 | 45,565 | 30,470 | - | - |
| V087 | MONTGOMERY CO FISCAL CT | 308,396 | 234,188 | 117,162 | 96,884 | - | - |
| V088 | MORGAN CO FISCAL CT | 216,648 | 162,949 | 53,305 | 36,014 | - | - |
| V089 | MUHLBERG CO FISCAL CT | 373,074 | 239,772 | 150,397 | 137,754 | - | - |
| V090 | NELSON CO FISCAL CT | 1,086,249 | 730,184 | 249,186 | 184,962 | - | - |
| V091 | NICHOLAS CO FISCAL COURT | 137,995 | 109,747 | 45,731 | 34,551 | - | - |
| V092 | OHIO COUNTY FISCAL CRT | 377,815 | 234,929 | 98,077 | 82,897 | - | - |
| V093 | OLDHAM CO FISCAL COURT | 567,331 | 387,436 | 158,510 | 124,780 | - | - |
| V094 | OWEN COUNTY FISCAL COURT | 167,652 | 87,986 | 54,352 | 48,868 | - | - |
| V095 | OWSLEY CO FISCAL COURT | 63,250 | 36,186 | 23,642 | 23,135 | - | - |
| V096 | PENDLETON CO FISCAL COURT | 81,118 | 44,928 | 42,620 | 42,576 | - | - |
| V097 | PERRY COUNTY FISCAL COURT | 305,783 | (4,853) | 91,827 | 112,672 | - | - |
| V098 | PIKE COUNTY FISCAL COURT | 1,176,925 | 693,485 | 279,298 | 232,112 | - | - |
| V099 | POWELL CO FISCAL CT | 575,394 | 377,115 | 131,877 | 97,574 | - | - |
| V100 | PULASKI CO FISCAL CT | 610,848 | 291,469 | 187,619 | 177,739 | - | - |
| V101 | ROBERTSON CO FISCAL CT | 70,622 | 30,716 | 15,319 | 15,184 | - | - |
| V102 | ROCKCASTLE CO FISCAL CT | 378,493 | 245,118 | 98,702 | 78,477 | - | - |
| V103 | ROWAN CO FISCAL COURT | 1,131,533 | 634,855 | 158,611 | 115,719 | - | - |
| V104 | RUSSELL CO FISCAL COURT | 258,163 | 152,790 | 80,951 | 70,370 | - | - |
| V105 | SCOTT CO FISCAL CT | 678,851 | 437,127 | 149,247 | 108,975 | - | - |
| V106 | SHELBY CO FISCAL COURT | 568,452 | 366,556 | 130,033 | 98,846 | - | - |
| V107 | SIMPSON CO FISCAL COURT | 422,113 | 257,530 | 111,054 | 88,394 | - | - |
| V108 | SPENCER CO TREASURER | 238,919 | 163,698 | 56,236 | 41,078 | - | - |
| V109 | TAYLOR COUNTY FISCAL COUR | 476,189 | 268,295 | 103,667 | 84,970 | - | - |
| V110 | TODD COUNTY FISCAL COURT | 386,349 | 259,248 | 78,793 | 58,756 | - | - |
| V111 | TRIGG COUNTY FISCAL COURT | 456,182 | 335,799 | 103,335 | 69,294 | - | - |
| V112 | TRIMBLE CO FISCAL COURT | 504,079 | 522,849 | 120,491 | 46,626 | - | - |
| V113 | UNION COUNTY FISCAL COURT | 389,159 | 207,994 | 87,715 | 77,482 | - | - |
| V114 | WARREN COUNTY FISCAL COUR | 1,131,234 | 553,434 | 260,178 | 246,969 | - | - |
| V115 | WASHINGTON CO FIS COURT | 220,696 | 161,596 | 65,840 | 48,797 | - | - |
| V116 | WAYNE COUNTY FISCAL COURT | 561,861 | 363,524 | 141,511 | 113,716 | - | - |
| V117 | WEBSTER CO FISCAL COURT | 93,860 | 135,769 | 101,227 | 85,817 | - | - |
| V119 | CITY OF HIGHLAND HEIGHTS | 87,996 | 65,726 | 16,851 | 9,922 | - | - |
| V120 | WOODFORD CO FISCAL COURT | 261,722 | 180,297 | 109,826 | 92,386 | - | - |
| V122 | FAMILY HEALTH CENTER | 2,063,657 | 1,416,765 | 630,095 | 515,023 | - | - |
| V125 | LOUISVILLE MEM COMM | 26,912 | 19,575 | 5,123 | 4,421 | - | - |
| V126 | LOU & JEFF CO RIVERPORT | (22,079) | 15,697 | 5,779 | 4,398 | - | - |
| V127 | LOU LABOR MANAGER COM | 8,504 | 5,632 | 2,425 | 1,973 | - | - |
| V129 | T A R C | 2,820,201 | 1,340,969 | 977,262 | 964,272 | - | - |
| V130 | ANCHORAGE BD OF EDUCATION | 51,839 | 16,890 | 22,105 | 24,052 | - | - |
| V136 | MOUNTAIN ARTS CENTER | (94,531) | (71,945) | (8,003) | - | - | - |
| V137 | FRANKLIN CO CONS DIST | (6,418) | (13,872) | (216) | 1,855 | - | - |
| V145 | CITY OF WURLAND | 8,355 | 5,797 | 2,482 | 2,205 | - | - |
| V147 | HARDIN CO WATER DIST #2 | 808,988 | 507,695 | 157,701 | 116,250 | - | - |
| V151 | HOUSING AUTH OF HENDERSON | 120,759 | 100,783 | 42,151 | 33,198 | - | - |
| V156 | JEFF CO BD OF ED | 15,222,562 | 8,713,405 | 6,035,435 | 5,633,191 | - | - |
| V158 | BIG SANDY AREA COMM PRO | 73,899 | 40,171 | 58,873 | 57,655 | - | - |
| V159 | CITY OF ERLANGER | (123,965) | (19,738) | 58,877 | 54,693 | - | - |
| V163 | EAST BERNSTADT BD OF ED | 95,715 | 76,494 | 19,713 | 12,039 | - | - |
| V171 | CITY OF ADAIRVILLE | 34,501 | 30,126 | 8,561 | 5,258 | - | - |
| V176 | MADISON CO CONSERVAT DIST | 5,849 | 3,731 | 1,473 | 1,162 | - | - |
| V179 | MARSHALL CO SEN CITIZENS | (61,967) | (55,576) | (6,921) | - | - | - |
| V189 | CITY OF CENTRAL CITY | 132,799 | 88,922 | 46,922 | 40,664 | - | - |
| V196 | CITY OF BUTLER | 5,493 | 3,526 | 1,395 | 1,163 | - | - |
| V197 | CITY OF HAZARD | 423,630 | 454,667 | 163,869 | 113,263 | - | - |
| V198 | MOUNTAIN WATER DISTRICT | 399,686 | 208,973 | 81,325 | 65,542 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-------------|---------|---------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| V200 | PULASKI COUNTY LIBRARY | 71,310 | 50,794 | 21,967 | 17,214 | - | - |
| V205 | BARREN/METCALFE CO AMB SR | (21,350) | (817) | 4,996 | 2,897 | - | - |
| V206 | SHELBYVILLE MUN WATER&SEWER | 289,072 | 207,662 | 64,528 | 42,377 | - | - |
| V207 | BELL CO PUBLIC LIBRARY | 44,251 | 27,662 | 10,215 | 8,061 | - | - |
| V208 | CITY OF WALTON | 144,426 | 101,995 | 23,072 | 13,265 | - | - |
| V218 | MURRAY TOURISM COMMISSION | 15,443 | 9,346 | 3,209 | 2,649 | - | - |
| V219 | BELLEVUE BD OF EDUCATION | 159,940 | 174,905 | 54,361 | 29,823 | - | - |
| V224 | PENNYROYAL AREA MUSEUM | 14,336 | 6,641 | 3,897 | 3,553 | - | - |
| V230 | OWENSBORO RIVERPORT AUTH | 316,588 | 226,418 | 92,902 | 73,972 | - | - |
| V236 | BIG SANDY AREA DEV DIST | 208,207 | 184,653 | 92,011 | 73,036 | - | - |
| V237 | BLUE GRASS COMM ACTION | 318,047 | 374,962 | 190,258 | 142,671 | - | - |
| V247 | HARDIN CO WATER DIST #1 | 817,507 | 353,314 | 136,708 | 117,269 | - | - |
| V251 | HENDERSON CO RIVER AUTH | 133,372 | 109,177 | 36,591 | 24,102 | - | - |
| V259 | KENTON CO PUBLIC LIBRARY | 607,000 | 348,323 | 172,646 | 150,266 | - | - |
| V263 | LAUREL CO BD OF EDUCATION | 573,008 | 418,380 | 317,570 | 290,982 | - | - |
| V271 | RUSSELLVILLE ELEC PL BD | 224,750 | 140,976 | 49,555 | 36,708 | - | - |
| V281 | HOUSING AUTH OF MAYSVILLE | 70,609 | 58,285 | 17,690 | 11,807 | - | - |
| V298 | CITY OF PIKEVILLE | 745,740 | 456,930 | 127,365 | 88,409 | - | - |
| V300 | HOUSING AUTH OF SOMERSET | 27,266 | 6,997 | 13,448 | 14,717 | - | - |
| V305 | CITY OF CAVE CITY | 84,691 | 20,452 | 16,906 | 17,714 | - | - |
| V306 | HOUSING AUTH OF SHELBYVILLE | 4,386 | 11,133 | 4,352 | 3,032 | - | - |
| V308 | NORTHERN KY AREA DEV.DIST | 242,801 | 137,357 | 96,048 | 91,303 | - | - |
| V319 | CAMPBELL CO BD OF ED | 1,018,817 | 800,560 | 317,342 | 235,918 | - | - |
| V324 | CHRISTIAN CO CONS DIST | (17,170) | (2,970) | 1,314 | 1,033 | - | - |
| V330 | CITY OF OWENSBORO | 1,637,735 | 1,055,331 | 403,934 | 324,270 | - | - |
| V336 | SANDY VALLEY TRANS SER IN | 254,068 | 130,323 | 70,551 | 63,577 | - | - |
| V337 | FRANKFORT ELEC WATER BD | 2,263,672 | 1,661,904 | 559,092 | 393,871 | - | - |
| V347 | CITY OF RADCLIFF | 175,284 | 77,610 | 68,454 | 69,804 | - | - |
| V359 | CITY OF ELSMERE | 119,701 | 110,173 | 29,641 | 16,200 | - | - |
| V363 | LONDON LAUREL CO COMM CTR | 122,355 | 82,452 | 29,607 | 22,293 | - | - |
| V373 | PADUCAH MCCrackEN CO TOUR | 52,552 | 37,228 | 13,208 | 9,297 | - | - |
| V376 | CITY OF BEEA | 1,191,188 | 763,320 | 269,944 | 205,638 | - | - |
| V398 | CITY OF ELKHORN CITY | 37,649 | 13,039 | 5,631 | 5,446 | - | - |
| V400 | PULASKI CO SOIL CONS DIST | 14,667 | 8,478 | 3,756 | 3,150 | - | - |
| V405 | MARY W WELDON MEM PUB LIB | 17,799 | 19,976 | 9,708 | 6,824 | - | - |
| V407 | BELL/WHITLEY COMM ACTION | 439,097 | 287,879 | 110,424 | 85,028 | - | - |
| V408 | UNION EMERGENCY SERVICES | - | - | - | - | - | - |
| V419 | DAYTON CITY SCHOOLS | 213,599 | 126,741 | 47,094 | 38,423 | - | - |
| V424 | PENNYRILE ALLIED COMM SER | 316,635 | 237,533 | 127,489 | 101,634 | - | - |
| V430 | OWENSBORO MUN UTILITIES | 1,976,720 | 1,125,299 | 623,607 | 558,659 | - | - |
| V436 | APPALACHIAN RES & DEFENSE | 670,251 | 439,019 | 101,529 | 60,522 | - | - |
| V437 | FKT/FKLN CO TOUR&CONV COM | 3,414 | (968) | 3,200 | 3,913 | - | - |
| V447 | CITY OF ELIZABETHTOWN | 1,219,827 | 854,445 | 320,662 | 240,722 | - | - |
| V459 | LUDLOW BD OF EDUCATION | (12,923) | (3,659) | 19,232 | 21,015 | - | - |
| V463 | LONDON LAUREL TOURIST COM | 11,137 | 19,036 | 7,422 | 4,398 | - | - |
| V473 | PADUCAH POWER SYSTEM | 846,938 | 470,274 | 201,640 | 173,415 | - | - |
| V476 | KY RIVER FOOTHILLS DEV CO | (1,130,227) | (1,149,780) | (4,868) | 149,403 | - | - |
| V500 | WEST PULASKI WATER DISTR | 77,939 | 59,883 | 17,575 | 11,857 | - | - |
| V505 | CITY OF PARK CITY | 5,270 | 2,944 | 1,095 | 845 | - | - |
| V507 | BELL CO SOLID WASTE OFFIC | 13,859 | 12,091 | 6,732 | 5,616 | - | - |
| V508 | CITY OF UNION | 31,123 | 22,506 | 5,221 | 3,464 | - | - |
| V524 | HOPKINSVL WATER ENV ATH | 746,139 | 619,177 | 179,863 | 112,666 | - | - |
| V530 | AUDUBON AREA COMM SER INC | 2,083,848 | 1,348,128 | 553,279 | 436,225 | - | - |
| V537 | CAPITAL COMMUNITY E I D A | (4,540) | (1,266) | 2,814 | 2,771 | - | - |
| V547 | ELIZABETHTOWN TOUR/CON BU | (31,463) | (30,588) | 1,991 | 6,083 | - | - |
| V559 | BEECHWOOD BOARD OF EDUC | 172,864 | 88,354 | 43,621 | 38,372 | - | - |
| V563 | LONDON-LAUREL CO IDA | 20,262 | 6,747 | 2,511 | 2,853 | - | - |
| V576 | SOUTHERN MADISON WATER DT | 31,049 | 20,168 | 11,137 | 9,973 | - | - |
| V607 | PINEVILLE UTILITY COMM | 142,857 | 50,709 | 34,536 | 34,397 | - | - |
| V608 | WALTON FIRE DIST/EMS | - | - | - | - | - | - |
| V619 | SOUTHGATE BD OF ED | 91,067 | 60,013 | 13,122 | 8,113 | - | - |
| V624 | HOPKINSVL ELECTRIC SYSTEM | 570,916 | 357,483 | 133,950 | 110,540 | - | - |
| V630 | CITY OF WHITESVILLE | 1,831 | (2,525) | 3,594 | 4,532 | - | - |
| V637 | FARMDALE WATER DISTRICT | (9,071) | 8,904 | 6,470 | 3,261 | - | - |
| V647 | CITY OF VINE GROVE | 160,322 | 104,255 | 27,560 | 19,223 | - | - |
| V659 | KENTON CO BD OF ED | 2,422,168 | 1,413,595 | 667,598 | 574,881 | - | - |
| V663 | LAUREL CO CONSERV DIST | 8,588 | 5,924 | 2,186 | 1,681 | - | - |
| V673 | PADUCAH-MCCrackEN CO JOIN | 176,431 | 154,548 | 61,280 | 44,951 | - | - |
| V676 | MADISON CO UTILITIES DIST | 91,882 | 60,672 | 24,280 | 18,468 | - | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|----------|---------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| V707 | BELL CO CONSERVATION DIST | 2,769 | 1,770 | -616 | - | 453 | - |
| V708 | HEBRON FIRE PROTECTION DI | 8,941 | 3,332 | 2,058 | 2,146 | - | - |
| V719 | SILVER GROVE BD OF ED | (168,341) | (172,523) | (23,776) | - | - | - |
| V724 | PENNYRILE AREA DEVP DIST | 139,211 | 138,680 | 70,207 | 53,278 | - | - |
| V730 | GREEN RIV AREA DEL DIST | 181,719 | 169,999 | 85,360 | 69,350 | - | - |
| V737 | KY ASSOC OF CO (KACO) | 323,215 | 149,451 | 109,076 | 108,909 | - | - |
| V756 | JEFF CO MED CENTER LAUNDR | 286,654 | 175,337 | 78,833 | 68,867 | - | - |
| V759 | ERLANGER/ELSMERE BD OF ED | 368,654 | 324,139 | 145,123 | 107,135 | - | - |
| V773 | MCCRACKEN CO PUB LIBRARY | 82,121 | 72,963 | 39,167 | 31,881 | - | - |
| V808 | POINT PLEASANT FIRE DIST | (21,673) | (9,012) | (22) | 63 | - | - |
| V819 | NEWPORT BD OF ED | 354,510 | 322,006 | 123,353 | 94,873 | - | - |
| V830 | REGIONAL WTR RESOURCE AGY | 698,790 | 422,152 | 173,022 | 142,216 | - | - |
| V856 | KYIANA REG PLANNING DEV | 91,077 | 175,952 | 137,432 | 117,915 | - | - |
| V859 | COVINGTON BD OF ED | 1,657,141 | 1,056,316 | 375,800 | 288,738 | - | - |
| V873 | PADUCAH-MCRACKEN CO RIV | (111,883) | (75,059) | 2,344 | 12,459 | - | - |
| V919 | CITY OF WILDER | 21,434 | 19,670 | 8,702 | 6,482 | - | - |
| V930 | OWENSBORO METRO PLAN COMM | 43,415 | 47,756 | 21,832 | 17,235 | - | - |
| V937 | HOUSING AUTH OF FRANKFORT | 55,520 | 41,682 | 21,661 | 18,981 | - | - |
| V959 | CITY OF COVINGTON | 1,198,894 | 750,488 | 255,913 | 201,718 | - | - |
| W001 | ADAIR COUNTY ATTORNEY | 3,172 | 1,716 | 3,705 | 3,893 | - | - |
| W003 | ANDERSON COUNTY ATTORNEY | (19,570) | (6,842) | 1,042 | 1,306 | - | - |
| W004 | BALLARD COUNTY ATTORNEY | 5,165 | 4,810 | 2,992 | 2,461 | - | - |
| W010 | BOYD COUNTY ATTORNEY | 18,566 | (4,274) | 3,764 | 6,455 | - | - |
| W011 | BOYLE COUNTY ATTORNEY | (1,082) | 10,554 | 3,759 | 2,253 | - | - |
| W013 | BREATHITT CO ATTORNEY | (17,969) | (9,890) | 996 | 1,874 | - | - |
| W015 | BULLITT COUNTY ATTORNEY | (188) | 7,625 | 13,725 | 12,234 | - | - |
| W016 | BUTLER COUNTY ATTORNEY | (24,412) | (17,408) | (1,246) | 737 | - | - |
| W017 | CALDWELL COUNTY ATTORNEY | 8,535 | 5,340 | 3,318 | 3,298 | - | - |
| W018 | CALLOWAY COUNTY ATTORNEY | 23,099 | 23,541 | 9,105 | 6,734 | - | - |
| W019 | CAMPBELL COUNTY ATTORNEY | (25,639) | 2,298 | 17,180 | 15,089 | - | - |
| W020 | CARLSLE COUNTY ATTORNEY | (23,424) | (10,913) | (375) | - | - | - |
| W021 | CARROLL COUNTY ATTORNEY | 8,916 | (660) | 253 | 734 | - | - |
| W022 | CHILD SUPPORT ENFORCEMENT | (13,638) | (3,426) | 2,582 | 2,255 | - | - |
| W024 | CHRISTIAN COUNTY ATTORNEY | (21,077) | (8,124) | 10,412 | 11,140 | - | - |
| W026 | CLAY COUNTY ATTORNEY | 5,000 | 5,859 | 5,127 | 4,364 | - | - |
| W027 | CLINTON CO ATTORNEY | 7,677 | 4,915 | 2,807 | 2,480 | - | - |
| W028 | CRITTENDEN CO ATTORNEY | - | - | - | - | - | - |
| W029 | CUMBERLAND CO ATTORNEY | 3,615 | 1,061 | 1,965 | 2,098 | - | - |
| W031 | EDMONSON COUNTY ATTORNEY | 4,785 | 3,952 | 1,258 | 850 | - | - |
| W032 | ELLIOTT COUNTY ATTORNEY | 3,345 | 2,532 | 2,010 | 1,828 | - | - |
| W033 | ESTILL COUNTY ATTORNEY | (2,634) | (3,508) | 2,252 | 3,085 | - | - |
| W035 | FLEMING COUNTY ATTORNEY | (4,223) | (1,962) | 5,629 | 5,899 | - | - |
| W036 | FLOYD COUNTY ATTORNEY | 70,388 | 49,829 | 7,534 | 2,571 | - | - |
| W039 | GALLATIN COUNTY ATTORNEY | (58,356) | (55,561) | (7,479) | - | - | - |
| W041 | GRANT COUNTY CHILD SUPPOR | 14,711 | 13,072 | 4,921 | 3,429 | - | - |
| W043 | GRAYSON COUNTY ATTORNEY | (10,323) | 6,600 | 6,067 | 3,483 | - | - |
| W044 | GREEN COUNTY ATTORNEY | (18,072) | (20,259) | (1,514) | 1,565 | - | - |
| W045 | GREENUP CO ATTY/CHILD SUP | 5,448 | 7,685 | 5,153 | 4,318 | - | - |
| W047 | HARDIN COUNTY ATTORNEY | 129,640 | 75,976 | 24,923 | 21,787 | - | - |
| W048 | HARLAN COUNTY ATTORNEY | (2,923) | (19,114) | 4,768 | 9,338 | - | - |
| W050 | HART COUNTY ATTORNEY | 1,445 | (7,547) | 3,180 | 5,101 | - | - |
| W051 | HENDERSON CO ATTORNEY | 42,726 | 20,001 | 9,858 | 9,075 | - | - |
| W052 | HENRY COUNTY ATTORNEY | 9,144 | 11,249 | 3,425 | 1,368 | - | - |
| W055 | JACKSON COUNTY ATTORNEY | 11,276 | 14,887 | 3,923 | 2,193 | - | - |
| W056 | JEFFERSON CO ATTORNEY | 316,261 | 269,797 | 181,531 | 168,009 | - | - |
| W058 | JOHNSON CO ATTORNEY | 27,866 | 22,730 | 7,293 | 4,831 | - | - |
| W060 | KNOTT COUNTY ATTORNEY | (5,230) | (3,518) | 2,517 | 3,011 | - | - |
| W061 | KNOX COUNTY ATTORNEY | (15,154) | (12,968) | 3,519 | 5,381 | - | - |
| W063 | LAUREL COUNTY ATTORNEY | 41,999 | 34,841 | 14,365 | 11,990 | - | - |
| W064 | LAWRENCE COUNTY ATTORNEY | (1,972) | (5,730) | 1,897 | 2,961 | - | - |
| W066 | LESLIE COUNTY ATTORNEY | 7,471 | 13,543 | 4,763 | 2,715 | - | - |
| W067 | LETCHER COUNTY ATTORNEY | 8,709 | 7,459 | 5,572 | 4,602 | - | - |
| W069 | LINCOLN COUNTY ATTORNEY | (17,945) | (14,413) | 1,157 | 3,462 | - | - |
| W070 | LIVINGSTON CO ATTORNEY | 7,305 | 8,200 | 2,971 | 2,028 | - | - |
| W071 | LOGAN COUNTY ATTORNEY | (2,329) | 1,348 | 574 | 474 | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | 8,168 | 5,876 | 1,682 | 1,178 | - | - |
| W075 | MCLEAN COUNTY ATTORNEY | 12,310 | 6,760 | 886 | 475 | - | - |
| W076 | MADISON COUNTY ATTORNEY | 50,395 | 36,571 | 6,003 | 2,280 | - | - |
| W077 | MAGOFFIN CO ATTORNEY | 3,941 | 8,528 | 2,500 | 926 | - | - |



Appendix A: Collective Pension Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|--------------------|-------------------|-------------------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| W078 | MARION COUNTY ATTORNEY | 46,257 | 38,822 | 6,291 | 1,611 | - | - |
| W079 | MARSHALL COUNTY ATTORNEY | (6,931) | (6,726) | (136) | 845 | - | - |
| W080 | MARTIN COUNTY ATTORNEY | (5,021) | 1,252 | 3,904 | 3,216 | - | - |
| W082 | MEADE COUNTY ATTORNEY | 4,550 | (699) | 2,326 | 2,849 | - | - |
| W083 | MENIFEE COUNTY ATTORNEY | 3,748 | 2,337 | 1,460 | 1,308 | - | - |
| W084 | MERCER COUNTY ATTORNEY | (1,586) | (4,595) | 2,174 | 3,287 | - | - |
| W085 | METCALFE COUNTY ATTORNEY | 10,529 | 6,332 | 3,073 | 2,735 | - | - |
| W087 | MONTGOMERY CO ATTORNEY | (5,390) | (1,112) | 349 | 301 | - | - |
| W090 | NELSON COUNTY ATTORNEY | 19,438 | 9,574 | 7,627 | 7,494 | - | - |
| W091 | NICHOLAS COUNTY ATTORNEY | (20,479) | (19,379) | 1,220 | 1,220 | - | - |
| W092 | OHIO COUNTY ATTORNEY | 2,154 | 7,543 | 3,821 | 3,017 | - | - |
| W095 | OWSLEY COUNTY ATTORNEY | 6,669 | 6,714 | 2,636 | 1,787 | - | - |
| W096 | PENDLETON COUNTY ATTORNEY | 24,488 | 12,500 | 3,073 | 2,562 | - | - |
| W097 | PERRY COUNTY ATTORNEY | 14,489 | (10,852) | 4,635 | 7,217 | - | - |
| W098 | PIKE COUNTY ATTORNEY | 18,433 | (12,825) | 13,807 | 18,138 | - | - |
| W099 | POWELL COUNTY ATTORNEY | (8,646) | (9,689) | 1,448 | 3,070 | - | - |
| W103 | ROWAN COUNTY ATTORNEY | 13,736 | 13,163 | 2,314 | 532 | - | - |
| W104 | RUSSELL COUNTY ATTORNEY | 15,514 | 13,707 | 5,710 | 4,191 | - | - |
| W105 | SCOTT COUNTY ATTORNEY | 47,689 | 30,712 | 5,319 | 2,828 | - | - |
| W106 | SHELBY COUNTY ATTORNEY | 2,896 | 2,340 | 1,655 | 1,536 | - | - |
| W107 | SIMPSON COUNTY ATTORNEY | (2,876) | (1,887) | 105 | 264 | - | - |
| W109 | TAYLOR COUNTY ATTORNEY | 12,038 | 8,926 | 4,856 | 4,013 | - | - |
| W110 | TODD COUNTY ATTORNEY | (35,046) | (15,076) | (457) | - | - | - |
| W113 | UNION COUNTY ATTORNEY | 1,527 | (1,091) | (119) | 292 | - | - |
| W114 | WARREN CO ATTY/CHILD SUPP | 31,241 | 14,392 | 15,714 | 16,292 | - | - |
| W115 | WASHINGTON CO ATTORNEY | 4,222 | 2,438 | 1,838 | 1,887 | - | - |
| W118 | WHITLEY COUNTY ATTORNEY | (9,257) | - | - | - | - | - |
| W119 | WOLFE COUNTY ATTORNEY | (45,807) | (37,449) | (3,390) | 1,048 | - | - |
| W120 | WOODFORD COUNTY ATTORNEY | 9,795 | 6,024 | 5,062 | 4,856 | - | - |
| X030 | OWENSBORO DAVIESS CO TOUR | 70,329 | 17,799 | 9,772 | 9,356 | - | - |
| X034 | FAVETTE CO ATTORNEY OFF | (89,013) | (53,393) | 39,101 | 46,713 | - | - |
| X059 | KENTON COUNTY ATTORNEY | (85,567) | (72,527) | 16,590 | 26,403 | - | - |
| X105 | GEORGETOWN WATER & SEWER | 460,735 | 303,121 | 122,924 | 96,334 | - | - |
| X956 | LOU FIREFIGHTERS PENS FUN | 37,378 | 24,614 | 7,667 | 5,674 | - | - |
| TOTAL | | 320,020,204 | 211,375,514 | 93,700,895 | 77,083,590 | - | - |



APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS RETIREMENT SYSTEM

Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 39932 | JEFFERSON CO SHERIFF | 1,973,176 | 1.123529% | 1.180374% | 33,874,718 | 41,864,328 | 27,353,086 | 5,525,559 | (1,533,943) | 3,991,616 | - | 3,991,616 |
| 39934 | KENTON CO SHERIFF | 453,980 | 0.258409% | 0.275880% | 7,793,758 | 9,631,975 | 6,293,287 | 1,271,298 | (140,752) | 1,130,536 | - | 1,130,536 |
| 39936 | CAMPBELL CO SHERIFF | 36,342 | 0.020693% | 0.025502% | 633,200 | 771,051 | 503,785 | 101,769 | (55,123) | 46,646 | - | 46,646 |
| 39938 | FAYETTE CO SHERIFF | 818,766 | 0.466207% | 0.437445% | 14,056,273 | 17,371,552 | 11,350,130 | 2,292,824 | 629,741 | 2,922,565 | - | 2,922,565 |
| 39940 | DAVIESS CO SHERIFF | 577,229 | 0.328675% | 0.342937% | 9,909,645 | 12,246,909 | 8,001,819 | 1,616,436 | (248,393) | 1,368,043 | - | 1,368,043 |
| 39944 | HARDIN COUNTY SHERIFF | 383,081 | 0.218127% | 0.201281% | 6,576,591 | 8,127,730 | 5,310,452 | 1,072,757 | 42,164 | 1,114,921 | - | 1,114,921 |
| 39946 | WARREN COUNTY SHERIFF | 648,570 | 0.369297% | 0.361886% | 11,134,409 | 13,760,544 | 8,990,789 | 1,816,217 | (135,779) | 1,680,438 | - | 1,680,438 |
| 39948 | BOONE COUNTY SHERIFF | 2,595,287 | 1.477606% | 1.487538% | 44,554,884 | 55,063,491 | 35,977,083 | 7,267,681 | (387,308) | 6,880,373 | - | 6,880,373 |
| 39952 | MADISON COUNTY SHERIFF | 287,356 | 0.163621% | 0.167051% | 4,933,220 | 6,096,757 | 3,983,466 | 804,694 | 19,163 | 823,857 | - | 823,857 |
| 39962 | BULLITT CO SHERIFF | 397,401 | 0.226280% | 0.248531% | 6,822,406 | 8,431,523 | 5,508,942 | 1,112,854 | (437,069) | 675,785 | - | 675,785 |
| A156 | CITY OF ANCHORAGE | 35,005 | 0.019932% | 0.036385% | 600,955 | 742,695 | 485,258 | 98,026 | (232,676) | (134,650) | - | (134,650) |
| AB19 | BELLEVEUE/DAYTON FIRE | 336,642 | 0.191684% | 0.187477% | 5,779,327 | 7,142,425 | 4,666,679 | 942,709 | (13,953) | 928,756 | - | 928,756 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 191,986 | 0.109317% | 0.105508% | 3,295,939 | 4,073,311 | 2,661,397 | 537,625 | 185,939 | 723,564 | - | 723,564 |
| AD19 | SOUTHERN CAMPBELL F DIST | 135,000 | 0.076869% | 0.077209% | 2,317,622 | 2,864,251 | 1,871,429 | 378,045 | 32,848 | 410,893 | - | 410,893 |
| AJ00 | SOMERSET POLICE & FIRE | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| AS02 | ALLEN CO AMBULANCE SVC | 216,462 | 0.123254% | 0.125795% | 3,716,143 | 4,592,624 | 3,000,703 | 606,168 | (26,057) | 580,111 | - | 580,111 |
| AS20 | WOODFORD CO FIRE DISTRICT | 62,982 | 0.035862% | 0.030912% | 1,081,249 | 1,336,270 | 873,085 | 179,088 | (49,475) | 126,896 | - | 126,896 |
| B008 | BURLINGTON FIRE PRO DIST | 450,188 | 0.256338% | 0.248842% | 7,728,664 | 9,551,527 | 6,240,725 | 1,260,680 | 17,469 | 1,278,149 | - | 1,278,149 |
| B015 | CITY OF HILLVIEW | 273,015 | 0.155455% | 0.132793% | 4,687,012 | 5,792,480 | 3,784,659 | 764,534 | 268,997 | 1,033,531 | - | 1,033,531 |
| B045 | CITY OF BELLEFONTE | 50,026 | 0.028485% | 0.029204% | 858,831 | 1,061,393 | 693,487 | 140,090 | 9,284 | 149,374 | - | 149,374 |
| B048 | CITY OF HARLAN | - | 0.000000% | 0.000000% | - | - | - | - | (701) | (701) | - | (701) |
| B256 | BUECHEL FIRE PROTECT DIST | 477,328 | 0.271791% | 0.192734% | 8,194,576 | 10,127,329 | 6,616,939 | 1,336,679 | 805,713 | 2,142,392 | - | 2,142,392 |
| B259 | CITY OF LUDLOW | 282,790 | 0.161021% | 0.153344% | 4,854,829 | 5,999,877 | 3,920,167 | 793,908 | 199,809 | 991,717 | - | 991,717 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 4,191,951 | 2.386903% | 0.923085% | 71,965,803 | 88,939,484 | 58,110,794 | 11,738,882 | 12,216,565 | 23,955,447 | - | 23,955,447 |
| B656 | LOUISVILLE AIRPORT AUTHR | 612,995 | 0.349040% | 0.370853% | 10,523,655 | 13,005,739 | 8,497,619 | 1,716,592 | (298,242) | 1,418,350 | - | 1,418,350 |
| B956 | LAKE DREAMLAND FIRE DIST | 55,114 | 0.031382% | 0.024429% | 946,176 | 1,169,339 | 764,016 | 154,338 | (10,284) | 144,054 | - | 144,054 |
| C106 | CITY OF SIMPSONVILLE | 94,729 | 0.053939% | 0.039379% | 1,626,276 | 2,009,846 | 1,313,182 | 265,274 | 296,862 | 562,136 | - | 562,136 |
| C156 | FAIRDALE FIRE DISTRICT | 263,374 | 0.149965% | 0.150063% | 4,521,487 | 5,587,914 | 3,651,001 | 737,534 | (89,925) | 647,609 | - | 647,609 |
| C256 | LOUISVILLE/JEFF CO METRO | 45,520,221 | 25.919279% | 26.805756% | 781,473,626 | 965,790,109 | 631,022,665 | 127,472,021 | (9,853,985) | 117,618,036 | - | 117,618,036 |
| C356 | INDIAN HILLS POLICE DEPT | 48,662 | 0.027708% | 0.037082% | 835,404 | 1,032,440 | 674,570 | 136,269 | (143,127) | (6,858) | - | (6,858) |
| D024 | CITY OF PEMBROKE | - | 0.000000% | 0.000244% | - | - | - | - | (38,414) | (38,414) | - | (38,414) |
| D071 | CITY OF LEWISBURG | 15,133 | 0.008617% | 0.008631% | 259,805 | 321,082 | 209,787 | 42,379 | 865 | 43,244 | - | 43,244 |
| D098 | CITY OF COAL RUN VILLAGE | 50,245 | 0.028609% | 0.024613% | 862,569 | 1,066,013 | 696,506 | 140,700 | 28,977 | 169,677 | - | 169,677 |
| D106 | SIMPSONVILLE RURAL FIRE | 115,646 | 0.065849% | 0.056967% | 1,985,366 | 2,453,630 | 1,603,139 | 323,848 | 96,546 | 420,394 | - | 420,394 |
| G015 | ZONETON FIRE PRO DIST | 302,539 | 0.172266% | 0.145226% | 5,193,869 | 6,418,882 | 4,193,934 | 847,211 | 272,275 | 1,119,486 | - | 1,119,486 |
| GS06 | SHELBY CO SUB FIRE DIST | 22,448 | 0.012782% | 0.012777% | 385,381 | 476,276 | 311,187 | 62,862 | (2,187) | 60,675 | - | 60,675 |
| JO02 | CITY OF SCOTTSVILLE | 179,447 | 0.102178% | 0.102805% | 3,080,696 | 3,807,301 | 2,487,594 | 502,515 | 366,645 | 869,160 | - | 869,160 |
| JO03 | CITY OF LAWRENCEBURG | 213,004 | 0.121855% | 0.121086% | 3,656,777 | 4,519,256 | 2,952,767 | 596,484 | 65,647 | 662,131 | - | 662,131 |
| JO07 | CITY OF MIDDLESBORO | 621,032 | 0.353617% | 0.363845% | 10,661,653 | 13,176,285 | 8,609,049 | 1,739,102 | (211,849) | 1,527,253 | - | 1,527,253 |
| JO24 | CITY OF HOPKINSVILLE | 2,661,366 | 1.513866% | 1.538672% | 45,689,318 | 56,465,491 | 36,893,113 | 7,452,727 | (781,625) | 6,671,102 | - | 6,671,102 |
| JO37 | CITY OF FRANKFORT | 2,676,259 | 1.523866% | 1.482340% | 45,944,993 | 56,781,468 | 37,099,565 | 7,494,432 | 22,678 | 7,517,110 | - | 7,517,110 |
| JO40 | CITY OF LANCASTER | 82,052 | 0.046720% | 0.046341% | 1,408,621 | 1,740,855 | 1,137,431 | 229,771 | (28,571) | 201,200 | - | 201,200 |
| JO59 | KENTON COUNTY AIRPORT BD | 2,502,520 | 1.424939% | 1.477755% | 42,962,316 | 53,095,304 | 34,691,119 | 7,007,905 | 16,928 | 7,024,833 | - | 7,024,833 |
| JO63 | CITY OF LONDON | 630,984 | 0.359283% | 0.378627% | 10,832,484 | 13,387,408 | 8,746,992 | 1,766,968 | (70,638) | 1,696,330 | - | 1,696,330 |
| JO67 | CITY OF WHITESBURG | 85,755 | 0.048829% | 0.061781% | 1,472,208 | 1,819,440 | 1,188,776 | 240,143 | (20,754) | 219,389 | - | 219,389 |
| JO84 | CITY OF HARRODSBURG | 113,358 | 0.064546% | 0.070428% | 1,946,080 | 2,405,078 | 1,571,417 | 317,440 | (197,185) | 120,255 | - | 120,255 |
| JO90 | CITY OF BARDSTOWN | 586,549 | 0.333982% | 0.357489% | 10,069,652 | 12,444,656 | 8,131,021 | 1,642,536 | (94,176) | 1,548,360 | - | 1,548,360 |
| J100 | CITY OF SOMERSET | 1,779,636 | 1.013327% | 0.904910% | 30,552,097 | 37,758,041 | 24,670,142 | 6,883,581 | 651,552 | 5,635,133 | - | 5,635,133 |
| J113 | CITY OF MORGANFIELD | 51,120 | 0.029108% | 0.029226% | 877,614 | 1,084,606 | 708,654 | 143,154 | (28,644) | 114,510 | - | 114,510 |
| J118 | CITY OF CORBIN | 550,825 | 0.315652% | 0.315652% | 9,456,335 | 11,686,683 | 7,635,781 | 1,542,494 | (24,959) | 1,517,535 | - | 1,517,535 |
| J154 | CITY OF EARLINGTON | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| J156 | CITY OF JEFFERSONTOWN | 1,267,619 | 0.717844% | 0.699615% | 21,761,993 | 26,894,724 | 17,572,327 | 3,549,762 | (248,097) | 3,301,665 | - | 3,301,665 |
| J210 | BOYD CO AMBULANCE SERVICE | 567,279 | 0.323010% | 0.350312% | 9,738,843 | 12,035,823 | 7,863,900 | 1,588,576 | (189,709) | 1,398,867 | - | 1,398,867 |
| J256 | CITY OF ST MATTHEWS | 573,111 | 0.326303% | 0.353881% | 9,838,942 | 12,159,531 | 7,944,728 | 1,604,904 | (366,439) | 1,238,465 | - | 1,238,465 |
| J259 | CITY OF PARK HILLS | 69,444 | 0.039541% | 0.039668% | 1,192,172 | 1,473,355 | 962,653 | 194,664 | (41,115) | 153,549 | - | 153,549 |
| J319 | CITY OF ALEXANDRIA | 282,591 | 0.160908% | 0.156562% | 4,851,422 | 5,995,667 | 3,917,416 | 791,352 | (13,735) | 777,617 | - | 777,617 |
| J324 | CITY OF OAK GROVE | 288,670 | 0.164369% | 0.131164% | 4,955,772 | 6,124,628 | 4,001,676 | 808,373 | 277,360 | 1,085,733 | - | 1,085,733 |
| J356 | CITY OF WEST BUECHEL | 142,430 | 0.081100% | 0.062910% | 2,445,188 | 3,021,904 | 1,974,435 | 398,853 | (24,750) | 374,103 | - | 374,103 |
| J359 | CITY OF FORT WRIGHT | 459,435 | 0.261603% | 0.236953% | 7,887,405 | 9,747,709 | 6,368,905 | 1,286,574 | 229,158 | 1,515,732 | - | 1,515,732 |
| J410 | CANNONBURG VOL FIRE DEPT | 21,817 | 0.012422% | 0.011853% | 374,527 | 462,862 | 302,422 | 61,092 | 2,107 | 63,199 | - | 63,199 |
| J419 | CITY OF COLD SPRING | 197,711 | 0.112577% | 0.094962% | 3,394,229 | 4,194,783 | 2,740,764 | 553,658 | (4,702) | 548,956 | - | 548,956 |
| J456 | CITY OF SHIVELY | 1,258,733 | 0.716725% | 0.709760% | 21,609,462 | 26,706,218 | 17,449,163 | 3,524,881 | 709,177 | 4,234,058 | - | 4,234,058 |
| J510 | CITY OF CATLETTSBURG | 168,453 | 0.095917% | 0.090595% | 2,891,925 | 3,574,007 | 2,335,165 | 471,724 | 66,557 | 538,281 | - | 538,281 |
| J619 | CITY OF FORT THOMAS | 1,175,831 | 0.669520% | 0.705058% | 20,186,218 | 24,947,291 | 16,299,924 | 3,292,725 | (51,809) | 3,240,916 | - | 3,240,916 |
| J719 | CITY OF SOUTHGATE | 16,333 | 0.009300% | 0.009837% | 280,398 | 346,532 | 226,415 | 45,738 | 49,263 | 95,001 | - | 95,001 |
| J756 | CITY OF PROSPECT | 37,127 | 0.021140% | 0.021549% | 637,377 | 787,707 | 514,668 | 103,967 | (61,622) | 42,345 | - | 42,345 |
| J819 | CITY OF BELLEVEUE | 188,170 | 0.107144% | 0.103152% | 3,230,422 | 3,992,342 | 2,608,494 | 526,938 | (69,224) | 457,714 | - | 457,714 |
| J859 | CITY OF VILLA HILLS | 168,810 | 0.096120% | 0.097845% | 2,898,045 | 3,581,571 | 2,340,107 | 472,722 | 287,387 | 760,109 | - | 760,109 |
| J919 | CITY OF DAYTON | 194,113 | 0.110528% | 0.108469% | 3,332,451 | 4,118,434 | 2,690,880 | 543,581 | 166,952 | 710,533 | - | 710,533 |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| J956 | OKOLONA FIRE DISTRICT | 723,614 | 0.412027% | 0.368204% | 12,422,731 | 15,352,726 | 10,031,080 | 2,026,365 | 209,220 | 2,235,585 | - | 2,235,585 |
| J959 | CITY OF INDEPENDENCE | 574,628 | 0.325486% | 0.331659% | 9,813,495 | 12,128,083 | 7,524,180 | 1,600,753 | (67,432) | 1,533,321 | - | 1,533,321 |
| K001 | CITY OF COLUMBIA | 198,846 | 0.113223% | 0.113254% | 3,413,706 | 4,218,854 | 2,756,493 | 556,835 | 46,915 | 603,750 | - | 603,750 |
| K010 | CITY OF ASHLAND | 1,970,463 | 1.121985% | 1.105404% | 33,828,166 | 41,806,796 | 27,315,496 | 5,517,966 | (127,202) | 5,390,764 | - | 5,390,764 |
| K011 | CITY OF DANVILLE | 807,142 | 0.459588% | 0.484855% | 13,856,709 | 17,124,919 | 11,188,986 | 2,560,272 | (55,471) | 2,204,801 | - | 2,204,801 |
| K016 | CITY OF MORGANTOWN | 76,159 | 0.043365% | 0.044353% | 1,307,467 | 1,615,843 | 1,055,751 | 213,271 | 48,953 | 262,224 | - | 262,224 |
| K018 | CITY OF MURRAY | 1,032,584 | 0.587955% | 0.643819% | 17,727,010 | 21,908,060 | 14,314,168 | 2,891,585 | (117,357) | 2,774,228 | - | 2,774,228 |
| K019 | CITY OF NEWPORT | 1,671,951 | 0.952012% | 0.986007% | 28,703,432 | 35,473,354 | 23,177,386 | 4,682,032 | (72,446) | 4,609,586 | - | 4,609,586 |
| K026 | CITY OF MANCHESTER | 118,050 | 0.067218% | 0.071238% | 2,026,642 | 2,504,641 | 1,636,468 | 330,581 | (64,165) | 266,416 | - | 266,416 |
| K029 | CITY OF BURKESVILLE | 74,202 | 0.042251% | 0.042243% | 1,273,880 | 1,574,334 | 1,028,630 | 207,792 | (1,568) | 206,224 | - | 206,224 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 4,110,547 | 2.340551% | 2.410908% | 70,568,277 | 87,212,341 | 56,982,322 | 11,510,921 | (427,081) | 11,083,840 | - | 11,083,840 |
| K041 | CITY OF WILLIAMSTOWN | 129,528 | 0.073753% | 0.065689% | 2,223,674 | 2,748,144 | 1,795,567 | 362,720 | 69,962 | 432,682 | - | 432,682 |
| K043 | CITY OF LEITCHFIELD | 287,148 | 0.163503% | 0.164360% | 4,929,662 | 6,092,360 | 3,980,593 | 804,114 | 181,307 | 985,421 | - | 985,421 |
| K049 | CITY OF CYNTHIANA | 483,199 | 0.275134% | 0.274864% | 8,295,368 | 10,251,894 | 6,898,326 | 1,353,120 | 64,927 | 1,418,047 | - | 1,418,047 |
| K065 | CITY OF BEATTYVILLE | 49,337 | 0.028092% | 0.033703% | 846,982 | 1,046,749 | 683,919 | 138,158 | (40,868) | 97,290 | - | 97,290 |
| K071 | CITY OF RUSSELLVILLE | 448,972 | 0.255645% | 0.262741% | 7,707,769 | 9,525,705 | 6,223,853 | 1,257,272 | (11,627) | 1,245,645 | - | 1,245,645 |
| K078 | CITY OF LEBANON | 214,561 | 0.122171% | 0.117127% | 3,683,490 | 4,552,269 | 2,974,337 | 600,842 | 132,177 | 733,019 | - | 733,019 |
| K079 | CITY OF BENTON | 118,686 | 0.067580% | 0.058193% | 2,037,556 | 2,518,129 | 1,645,282 | 332,361 | (5,970) | 326,391 | - | 326,391 |
| K090 | NELSON COUNTY BD OF ED | 14,971 | 0.008524% | 0.008362% | 257,001 | 317,617 | 207,523 | 41,921 | 50,061 | 91,982 | - | 91,982 |
| K091 | CITY OF CARLISLE | 54,878 | 0.031248% | 0.036408% | 942,136 | 1,164,346 | 760,754 | 153,679 | (57,437) | 96,242 | - | 96,242 |
| K099 | CITY OF STANTON | 124,555 | 0.070922% | 0.058280% | 2,138,318 | 2,642,657 | 1,726,645 | 348,797 | 156,226 | 505,023 | - | 505,023 |
| K103 | CITY OF MOREHEAD | 297,940 | 0.169647% | 0.172639% | 5,114,905 | 6,321,294 | 4,130,173 | 834,331 | 849 | 835,180 | - | 835,180 |
| K105 | CITY OF GEORGETOWN | 1,673,882 | 0.953111% | 1.015603% | 28,736,567 | 35,514,305 | 23,204,142 | 4,687,437 | (361,316) | 4,326,121 | - | 4,326,121 |
| K106 | CITY OF SHELBYVILLE | 772,736 | 0.439997% | 0.394089% | 13,266,035 | 16,394,929 | 10,712,029 | 2,163,922 | (234,147) | 1,929,775 | - | 1,929,775 |
| K108 | CITY OF TAYLORSVILLE | 35,508 | 0.020218% | 0.024684% | 609,578 | 753,352 | 492,221 | 99,433 | (5,624) | 93,809 | - | 93,809 |
| K111 | CITY OF CADIZ | 89,246 | 0.050817% | 0.074868% | 1,532,147 | 1,893,515 | 1,237,175 | 249,920 | (164,954) | 84,966 | - | 84,966 |
| K114 | CITY OF BOWLING GREEN | 4,524,848 | 2.576103% | 2.513017% | 77,680,850 | 96,002,468 | 62,725,567 | 12,671,106 | 320,193 | 12,991,299 | - | 12,991,299 |
| K115 | CITY OF SPRINGFIELD | 86,279 | 0.049128% | 0.063472% | 1,481,223 | 1,830,581 | 1,196,055 | 241,613 | (9,312) | 232,301 | - | 232,301 |
| K120 | CITY OF VERSAILLES | 795,529 | 0.452976% | 0.456288% | 13,657,355 | 16,878,546 | 11,028,012 | 2,227,754 | 132,673 | 2,360,427 | - | 2,360,427 |
| K200 | CITY OF FERGUSON | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K256 | JEFFERSONTOWN FIRE DIST | 1,634,854 | 0.930888% | 0.784163% | 28,066,538 | 34,686,243 | 22,663,108 | 4,578,143 | 2,647,120 | 7,225,263 | - | 7,225,263 |
| K315 | MT WASHINGTON FIRE P DIST | 271,232 | 0.154440% | 0.162307% | 4,656,410 | 5,754,659 | 3,759,948 | 759,542 | 13,767 | 773,309 | - | 773,309 |
| K319 | CITY OF SILVER GROVE | - | 0.000000% | 0.000000% | - | - | - | - | (12,149) | (12,149) | - | (12,149) |
| K356 | ST MATTHEWS FIRE DIST. | 1,887,907 | 1.074977% | 1.002054% | 32,410,862 | 40,055,210 | 26,171,054 | 5,286,779 | 3,860,713 | 9,147,492 | - | 9,147,492 |
| K414 | CITY OF SMITHS GROVE | 15,594 | 0.008879% | 0.008059% | 267,704 | 330,844 | 216,165 | 43,667 | 1,646 | 45,313 | - | 45,313 |
| K419 | ALEXANDRIA FIRE DISTRICT | 328,203 | 0.186879% | 0.179554% | 5,634,455 | 6,963,384 | 4,549,698 | 919,078 | 8,943 | 928,021 | - | 928,021 |
| K456 | CAMP TAYLOR FIRE PRO DIST | 131,617 | 0.074943% | 0.070027% | 2,259,553 | 2,792,485 | 1,824,539 | 368,573 | 43,352 | 411,925 | - | 411,925 |
| K559 | CITY OF TAYLOR MILL | 275,334 | 0.156776% | 0.164816% | 4,726,841 | 5,841,702 | 3,816,819 | 717,030 | (353,661) | 417,369 | - | 417,369 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | 0.000000% | 0.000000% | - | - | - | - | (554,044) | (554,044) | - | (554,044) |
| K659 | CITY OF EDGEWOOD | 530,339 | 0.301976% | 0.310084% | 9,104,662 | 11,252,066 | 7,351,813 | 1,485,130 | (4,947) | 1,480,183 | - | 1,480,183 |
| K719 | CENTRAL CAMPBELL CO FIRE | 474,423 | 0.270137% | 0.266801% | 8,144,707 | 10,065,698 | 6,576,671 | 1,328,544 | 267,141 | 1,595,685 | - | 1,595,685 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 234,921 | 0.133764% | 0.141559% | 4,033,023 | 4,984,242 | 3,256,576 | 657,857 | 10,420 | 668,277 | - | 668,277 |
| K856 | HIGHVIEW FIRE DISTRICT | 295,158 | 0.168063% | 0.123212% | 5,067,147 | 6,262,272 | 4,091,609 | 826,540 | 239,899 | 1,066,439 | - | 1,066,439 |
| K859 | CITY OF FORT MITCHELL | 581,848 | 0.331055% | 0.328549% | 9,988,940 | 12,344,907 | 8,065,848 | 1,629,371 | 130,999 | 1,760,370 | - | 1,760,370 |
| K956 | CITY OF MEADOW VALE | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L001 | ADAIR CO AMBULANCE SER | 184,330 | 0.104958% | 0.099246% | 3,164,514 | 3,910,888 | 2,555,275 | 516,188 | 79,549 | 595,737 | - | 595,737 |
| L005 | CITY OF GLASGOW | 957,331 | 0.545106% | 0.551810% | 16,435,101 | 20,311,444 | 13,270,980 | 2,680,852 | 18,119 | 2,698,971 | - | 2,698,971 |
| L009 | CITY OF PARIS | 303,138 | 0.172607% | 0.204543% | 5,204,150 | 6,431,588 | 4,202,236 | 848,888 | (480,203) | 368,685 | - | 368,685 |
| L015 | CITY OF MT WASHINGTON | 373,754 | 0.212816% | 0.216798% | 6,416,463 | 7,929,834 | 5,181,152 | 1,046,637 | 154,489 | 1,201,126 | - | 1,201,126 |
| L025 | CITY OF WINCHESTER | 1,531,324 | 0.871938% | 0.869686% | 26,289,178 | 32,489,681 | 21,227,930 | 4,288,225 | (53,410) | 4,234,815 | - | 4,234,815 |
| L031 | EDMONSON CO AMBULANCE DIS | 85,922 | 0.048924% | 0.048301% | 1,475,072 | 1,822,980 | 1,191,088 | 240,610 | (25,220) | 215,390 | - | 215,390 |
| L035 | CITY OF FLEMINGSBURG | 83,523 | 0.047558% | 0.046627% | 1,433,887 | 1,772,080 | 1,157,832 | 233,892 | 23,881 | 257,773 | - | 257,773 |
| L039 | CITY OF WARSAW | 26,420 | 0.015043% | 0.000000% | 453,551 | 560,524 | 366,232 | 73,982 | (25,332) | 48,650 | - | 48,650 |
| L044 | GREEN CO AMBULANCE SVC | 101,189 | 0.057617% | 0.052507% | 1,737,169 | 2,146,893 | 1,402,725 | 283,363 | 31,480 | 314,843 | - | 314,843 |
| L050 | CITY OF MUNFORDVILLE | 41,002 | 0.023346% | 0.018912% | 703,889 | 869,906 | 568,374 | 114,817 | 23,269 | 138,086 | - | 138,086 |
| L052 | CITY OF EMINENCE | 89,747 | 0.051102% | 0.053547% | 1,540,740 | 1,904,135 | 1,244,113 | 251,322 | 1,385 | 252,707 | - | 252,707 |
| L057 | CITY OF NICHOLASVILLE | 1,818,590 | 1.035508% | 1.022593% | 31,220,860 | 38,584,537 | 25,210,154 | 5,092,669 | 231,558 | 5,324,227 | - | 5,324,227 |
| L061 | CITY OF BARBOURVILLE | 70,229 | 0.039989% | 0.044624% | 1,205,680 | 1,490,048 | 973,560 | 196,667 | (130,660) | 66,007 | - | 66,007 |
| L072 | CITY OF EDDYVILLE | 64,263 | 0.036592% | 0.042281% | 1,103,259 | 1,363,471 | 890,857 | 179,961 | (19,727) | 160,234 | - | 160,234 |
| L073 | CITY OF PADUCAH | 2,694,809 | 1.534428% | 1.532455% | 46,263,440 | 57,175,023 | 37,356,704 | 7,546,376 | (496,762) | 7,049,614 | - | 7,049,614 |
| L077 | CITY OF SALYERSVILLE | 58,278 | 0.033183% | 0.028796% | 1,000,477 | 1,236,447 | 807,863 | 163,195 | 26,666 | 189,861 | - | 189,861 |
| L086 | CITY OF TOMPKINSVILLE | 92,487 | 0.052662% | 0.073640% | 1,587,774 | 1,962,263 | 1,282,093 | 258,994 | (74,024) | 184,970 | - | 184,970 |
| L090 | CITY OF NEW HAVEN | 12,774 | 0.007274% | 0.008302% | 219,313 | 271,040 | 177,091 | 35,774 | (6,126) | 29,648 | - | 29,648 |
| L107 | CITY OF FRANKLIN | 369,056 | 0.210141% | 0.175743% | 6,335,811 | 7,830,160 | 5,116,027 | 1,033,482 | 98,887 | 1,132,369 | - | 1,132,369 |
| L108 | SPENCER CO FIRE DIST | 36,138 | 0.020577% | 0.021816% | 620,402 | 766,729 | 500,961 | 101,198 | 8,792 | 109,990 | - | 109,990 |
| L110 | CITY OF ELKTON | 19,876 | 0.011266% | 0.019175% | 339,673 | 419,788 | 274,279 | 55,407 | (52,771) | 2,636 | - | 2,636 |
| L159 | ELSMERE FIRE PROTECTION | 181,067 | 0.103100% | 0.111132% | 3,108,494 | 3,841,656 | 2,510,040 | 507,050 | (95,938) | 411,112 | - | 411,112 |
| L356 | EASTWOOD FIRE PROT DIST | - | 0.000000% | 0.177081% | - | - | - | - | (869,306) | (869,306) | - | (869,306) |
| L456 | HARRRODS CREEK FIRE DIST | - | 0.000000% | 0.406962% | - | - | - | - | (1,905,471) | (1,905,471) | - | (1,905,471) |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|---------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| L556 | LYNDON FIRE PROTECT DIST | - | 0.000000% | 0.000000% | - | - | - | - | (1,617,529) | (1,617,529) | - | (1,617,529) |
| L556 | FERN CREEK FIRE PROT DIST | 422,873 | 0.240785% | 0.216519% | 7,259,736 | 8,972,000 | 5,862,076 | 1,184,190 | 387,186 | 1,571,376 | - | 1,571,376 |
| L756 | PLEASURE RIDGE PARK FIRE | 1,294,352 | 0.737006% | 0.467858% | 22,220,940 | 27,461,918 | 17,942,917 | 3,624,624 | 1,714,142 | 5,338,766 | - | 5,338,766 |
| L956 | WORTHINGTON FIRE DEPT | - | 0.000000% | 0.404358% | - | - | - | - | (2,139,010) | (2,139,010) | - | (2,139,010) |
| M014 | CITY OF HARDINSBURG | 73,771 | 0.042005% | 0.039319% | 1,266,463 | 1,565,168 | 1,022,641 | 206,582 | 84,108 | 290,690 | - | 290,690 |
| M015 | BULLITT CO FISCAL COURT | 33,697 | 0.018187% | 0.073814% | 578,493 | 714,936 | 467,121 | 94,362 | (606,434) | (512,072) | - | (512,072) |
| M042 | CITY OF MAYFIELD | 981,303 | 0.558755% | 0.553973% | 16,846,622 | 20,820,026 | 13,603,274 | 2,747,979 | 351,917 | 3,099,896 | - | 3,099,896 |
| M054 | CITY OF DAWSON SPRINGS | 62,212 | 0.035424% | 0.031648% | 1,068,044 | 1,319,950 | 862,422 | 174,217 | (20,311) | 153,906 | - | 153,906 |
| M059 | KENTON COUNTY FISCAL CT | 919,198 | 0.523393% | 0.529583% | 15,780,448 | 19,502,386 | 12,742,362 | 2,574,067 | (152,222) | 2,421,845 | - | 2,421,845 |
| M069 | CITY OF STANFORD | 152,547 | 0.086861% | 0.068699% | 2,618,884 | 3,236,567 | 2,114,691 | 427,186 | 146,325 | 573,511 | - | 573,511 |
| M076 | CITY OF RICHMOND | 2,060,230 | 1.173098% | 1.114848% | 35,369,238 | 43,711,341 | 28,559,877 | 5,769,341 | 955,453 | 6,724,794 | - | 6,724,794 |
| M081 | CITY OF MAYSVILLE | 756,688 | 0.430859% | 0.452966% | 12,990,521 | 16,054,434 | 10,489,558 | 2,118,981 | 1,064,750 | 3,183,731 | - | 3,183,731 |
| M085 | CITY OF EDMONTON | 72,635 | 0.041359% | 0.045263% | 1,246,986 | 1,541,097 | 1,006,913 | 203,405 | (19,233) | 184,172 | - | 184,172 |
| M096 | CITY OF FALMOUTH | 24,625 | 0.014022% | 0.009783% | 422,767 | 522,480 | 341,375 | 68,961 | 64,029 | 132,990 | - | 132,990 |
| M109 | CITY OF CAMPBELLSVILLE | 430,760 | 0.245224% | 0.261711% | 7,393,573 | 9,137,404 | 5,970,147 | 1,206,021 | 31,421 | 1,237,442 | - | 1,237,442 |
| M110 | CITY OF GUTHRIE | - | 0.000000% | 0.003129% | - | - | - | - | (95,279) | (95,279) | - | (95,279) |
| M113 | CITY OF STURGIS | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | 52,557 | 0.029926% | 0.027070% | 902,277 | 1,115,086 | 728,569 | 147,177 | 56,062 | 203,239 | - | 203,239 |
| M315 | CITY OF PIONEER VILLAGE | 73,245 | 0.041706% | 0.040671% | 1,257,448 | 1,554,026 | 1,015,361 | 205,112 | 46,759 | 251,871 | - | 251,871 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | 0.000000% | 0.000000% | - | - | - | - | (2,905,591) | (2,905,591) | - | (2,905,591) |
| N008 | CITY OF FLORENCE | 2,714,635 | 1.545717% | 1.589710% | 46,603,807 | 57,595,668 | 37,631,542 | 7,601,896 | 361,288 | 7,963,184 | - | 7,963,184 |
| N009 | CITY OF MILLERSBURG | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N011 | CITY OF PERRYVILLE | 10,018 | 0.005705% | 0.006096% | 172,007 | 212,577 | 138,892 | 28,057 | 1,226 | 29,283 | - | 29,283 |
| N012 | CITY OF BROOKSVILLE | 21,393 | 0.012181% | 0.013472% | 367,261 | 453,882 | 296,555 | 59,907 | (4,717) | 55,190 | - | 55,190 |
| N014 | CITY OF IRVINGTON | 40,275 | 0.022932% | 0.000000% | 691,406 | 854,480 | 558,295 | 112,780 | 126,574 | 239,354 | - | 239,354 |
| N050 | CITY OF HORSE CAVE | - | 0.000000% | 0.000000% | - | - | - | - | (65,880) | (65,880) | - | (65,880) |
| N051 | CITY OF HENDERSON | 1,895,465 | 1.079280% | 1.122767% | 32,540,599 | 40,215,546 | 26,275,813 | 5,307,941 | (145,560) | 5,162,381 | - | 5,162,381 |
| N054 | CITY OF MADISONVILLE | 1,770,766 | 1.008277% | 1.035314% | 30,399,838 | 37,569,870 | 24,547,196 | 4,958,745 | (209,295) | 4,749,450 | - | 4,749,450 |
| N071 | CITY OF AUBURN | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N076 | MADISON CO EMS | 771,985 | 0.435699% | 0.444581% | 13,253,130 | 16,378,982 | 10,701,609 | 2,161,817 | 10,685 | 2,172,502 | - | 2,172,502 |
| N087 | CITY OF MT STERLING | 368,775 | 0.209981% | 0.196734% | 6,330,987 | 7,824,198 | 5,112,132 | 1,032,695 | 141,826 | 1,174,521 | - | 1,174,521 |
| N088 | MORGAN CO AMBULANCE SERV | 67,282 | 0.038310% | 0.042834% | 1,155,057 | 1,427,486 | 932,689 | 188,410 | 20,492 | 208,902 | - | 208,902 |
| N093 | CITY OF LAGRANGE | 191,873 | 0.109252% | 0.123048% | 3,293,979 | 4,070,889 | 2,659,815 | 537,306 | (146,746) | 390,560 | - | 390,560 |
| N094 | CITY OF OWENTON | 32,497 | 0.018504% | 0.015770% | 557,901 | 689,486 | 450,493 | 91,003 | (50,326) | 40,677 | - | 40,677 |
| N099 | CITY OF CLAY CITY | - | 0.000000% | 0.000000% | - | - | - | - | (65,541) | (65,541) | - | (65,541) |
| N100 | CITY OF BURNSIDE | 56,725 | 0.032299% | 0.029431% | 973,824 | 1,203,508 | 786,341 | 158,848 | 29,871 | 188,719 | - | 188,719 |
| N104 | CITY OF JAMESTOWN | 21,736 | 0.012376% | 0.018285% | 373,140 | 461,148 | 301,302 | 60,866 | (91,298) | (30,432) | - | (30,432) |
| P007 | CITY OF PINEVILLE | 96,425 | 0.054904% | 0.058348% | 1,655,371 | 2,045,803 | 1,336,676 | 270,020 | (26,919) | 243,101 | - | 243,101 |
| P015 | CITY OF LEBANON JUNCTION | 29,899 | 0.017025% | 0.017458% | 513,309 | 634,376 | 414,485 | 83,730 | (45,158) | 38,572 | - | 38,572 |
| P033 | ESTILL COUNTY EMS | 124,094 | 0.070659% | 0.093502% | 2,130,389 | 2,632,857 | 1,720,242 | 347,504 | (275,026) | 72,478 | - | 72,478 |
| P041 | CITY OF DRY RIDGE | 243,152 | 0.138451% | 0.122872% | 4,174,337 | 5,158,886 | 3,370,685 | 680,907 | 182,711 | 863,618 | - | 863,618 |
| P043 | CITY OF CLARKSON | 10,852 | 0.006179% | 0.007706% | 186,299 | 230,239 | 150,432 | 30,389 | (296) | 30,093 | - | 30,093 |
| P079 | CITY OF CALVERT CITY | 141,994 | 0.080851% | 0.074685% | 2,437,681 | 3,012,626 | 1,968,373 | 397,628 | 73,729 | 471,357 | - | 471,357 |
| P093 | SOUTH OLDHAM FIRE DEPT | 228,370 | 0.130034% | 0.135938% | 3,920,562 | 4,845,256 | 3,165,767 | 639,512 | 51,380 | 690,892 | - | 690,892 |
| P116 | CITY OF MONTICELLO | 136,600 | 0.077473% | 0.088677% | 2,335,833 | 2,886,757 | 1,886,133 | 381,015 | (110,554) | 270,461 | - | 270,461 |
| P117 | CITY OF CLAY | 14,832 | 0.008445% | 0.009449% | 254,619 | 314,673 | 205,599 | 41,533 | (9,508) | 32,025 | - | 32,025 |
| R015 | CITY OF SHEPHERDSVILLE | 1,114,063 | 0.634349% | 0.583574% | 19,125,803 | 23,636,768 | 15,443,662 | 3,119,753 | 745,621 | 3,865,374 | - | 3,865,374 |
| R017 | CITY OF PRINCETON | 206,715 | 0.117704% | 0.124305% | 3,548,809 | 4,385,823 | 2,865,585 | 578,873 | 1,560 | 580,433 | - | 580,433 |
| R036 | CITY OF PRESTONSBURG | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| R045 | CITY OF RUSSELL | 294,131 | 0.167478% | 0.162921% | 5,049,509 | 6,240,474 | 4,077,367 | 823,663 | 4,086 | 827,749 | - | 827,749 |
| R057 | CITY OF WILMORE | 137,131 | 0.078083% | 0.077767% | 2,354,225 | 2,909,486 | 1,900,984 | 384,015 | 28,471 | 412,486 | - | 412,486 |
| R104 | CITY OF RUSSELL SPRINGS | 138,974 | 0.079132% | 0.084026% | 2,385,852 | 2,948,574 | 1,926,523 | 389,174 | 7,363 | 396,537 | - | 396,537 |
| R105 | CITY OF STAMPING GROUND | 19,067 | 0.010857% | 0.008380% | 327,342 | 404,548 | 264,321 | 53,395 | 51,590 | 104,985 | - | 104,985 |
| TS59 | INDEPENDENCE FIRE DIST | 722,386 | 0.411328% | 0.447906% | 12,401,656 | 15,326,681 | 10,014,063 | 2,022,927 | (271,891) | 1,751,036 | - | 1,751,036 |
| V001 | ADAIR COUNTY FISCAL COURT | 137,744 | 0.078432% | 0.079238% | 2,364,747 | 2,922,491 | 1,909,481 | 385,732 | (33,462) | 352,270 | - | 352,270 |
| V002 | ALLEN COUNTY FISCAL COURT | 205,907 | 0.117244% | 0.075664% | 3,534,940 | 4,368,682 | 2,854,386 | 576,611 | 317,944 | 894,555 | - | 894,555 |
| V003 | ANDERSON CO FISCAL COURT | 165,917 | 0.094474% | 0.094812% | 2,848,418 | 3,520,239 | 2,300,034 | 464,627 | (26,679) | 437,948 | - | 437,948 |
| V005 | BARREN CO FISCAL CT | 538,300 | 0.306509% | 0.28212% | 9,241,333 | 11,420,972 | 7,462,172 | 1,507,423 | 76,332 | 1,583,755 | - | 1,583,755 |
| V007 | BELL CO FISCAL CT | 113,932 | 0.064873% | 0.053899% | 1,955,939 | 2,417,263 | 1,579,378 | 319,048 | 101,429 | 420,477 | - | 420,477 |
| V008 | BOONE CO FISCAL CT | 705,388 | 0.401905% | 0.420944% | 12,117,550 | 14,975,566 | 9,784,653 | 1,976,584 | (24,290) | 1,952,294 | - | 1,952,294 |
| V009 | BOURBON CO FISCAL COURT | 102,050 | 0.058108% | 0.052778% | 1,751,973 | 2,165,189 | 1,414,679 | 285,777 | (35,975) | 249,802 | - | 249,802 |
| V011 | BOYLE COUNTY FISCAL COURT | 502,367 | 0.286049% | 0.291376% | 8,624,459 | 10,658,603 | 6,964,059 | 1,406,800 | (134,432) | 1,272,368 | - | 1,272,368 |
| V012 | BRACKEN CO FISCAL COURT | 45,507 | 0.025912% | 0.027914% | 781,254 | 965,519 | 630,845 | 127,436 | (21,261) | 106,175 | - | 106,175 |
| V013 | BREATHITT CO FISCAL COURT | 26,068 | 0.014843% | 0.021721% | 447,521 | 553,072 | 361,363 | 72,998 | (19,319) | 53,679 | - | 53,679 |
| V014 | BRECKINRIDGE CO FISCAL CT | 111,009 | 0.063209% | 0.061331% | 1,905,769 | 2,355,259 | 1,538,867 | 310,864 | 275,331 | 586,195 | - | 586,195 |
| V017 | CALDWELL CO FISCAL COURT | 118,748 | 0.067615% | 0.069258% | 2,038,611 | 2,519,433 | 1,646,134 | 332,533 | (49,664) | 282,869 | - | 282,869 |
| V019 | CAMPBELL CO FISCAL CT | 360,166 | 0.185944% | 0.366201% | 11,505,167 | 14,218,749 | 9,290,168 | 1,876,694 | 113,315 | 1,990,009 | - | 1,990,009 |
| V023 | CASEY CO FISCAL COURT | 92,843 | 0.052865% | 0.046959% | 1,593,895 | 1,969,827 | 1,287,035 | 259,992 | 28,494 | 288,486 | - | 288,486 |
| V025 | CLARK COUNTY FISCAL COURT | 564,407 | 0.321374% | 0.328542% | 9,689,517 | 11,974,864 | 7,824,071 | 1,580,530 | 32,004 | 1,612,534 | - | 1,612,534 |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate 6.25% | Discount Rate Less 1.00% 5.25% | Discount Rate Plus 1.00% 7.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| V030 | DAVIES CO FISCAL COURT | 1,202,726 | 0.684834% | 0.687299% | 20,647,940 | 25,517,913 | 16,672,754 | 3,368,040 | 206,993 | 3,575,033 | - | 3,575,033 |
| V032 | ELLIOTT CO FISCAL CT | 18,095 | 0.010304% | 0.000000% | 310,669 | 383,942 | 250,858 | 50,675 | (18,932) | 31,743 | - | 31,743 |
| V035 | FLEMING CO FISCAL COURT | 89,622 | 0.050461% | 0.052012% | 1,521,413 | 1,880,250 | 1,228,508 | 248,169 | 5,022 | 253,191 | - | 253,191 |
| V037 | FRANKLIN CO FISCAL COURT | 1,241,858 | 0.707116% | 0.708144% | 21,319,748 | 26,348,173 | 17,215,225 | 3,477,624 | (207,812) | 3,269,812 | - | 3,269,812 |
| V041 | GRANT COUNTY FISCAL COURT | 228,517 | 0.130118% | 0.133216% | 3,923,095 | 4,848,386 | 3,167,812 | 639,925 | 12,420 | 652,345 | - | 652,345 |
| V043 | GRAYSON CO FISCAL COURT | 642,957 | 0.366101% | 0.402530% | 11,038,049 | 13,641,457 | 8,912,980 | 1,800,499 | (553,668) | 1,246,831 | - | 1,246,831 |
| V047 | HARDIN CO FISCAL COURT | 1,266,954 | 0.721406% | 0.736923% | 21,750,596 | 26,880,639 | 17,563,125 | 3,547,903 | (139,654) | 3,408,249 | - | 3,408,249 |
| V049 | HARRISON CO FISCAL COURT | 129,609 | 0.073799% | 0.080345% | 2,225,061 | 2,749,858 | 1,796,687 | 362,946 | (128,237) | 234,709 | - | 234,709 |
| V052 | HENRY CO FISCAL COURT | 73,938 | 0.042100% | 0.051842% | 1,269,327 | 1,568,707 | 1,024,953 | 207,049 | (84,181) | 122,868 | - | 122,868 |
| V054 | HOPKINS CO FISCAL COURT | 484,821 | 0.276058% | 0.279765% | 8,323,227 | 10,286,323 | 6,720,822 | 1,357,664 | (309,287) | 1,048,377 | - | 1,048,377 |
| V057 | JESSAMINE CO FISCAL COURT | 921,281 | 0.524579% | 0.520564% | 15,816,206 | 19,546,578 | 12,771,236 | 2,579,900 | 115,096 | 2,694,996 | - | 2,694,996 |
| V060 | KNOTT CO FISCAL CT | 55,205 | 0.031434% | 0.035868% | 947,744 | 1,171,277 | 765,282 | 154,594 | (69,347) | 85,247 | - | 85,247 |
| V062 | LARUE CO FISCAL COURT | 76,369 | 0.043485% | 0.042397% | 1,311,085 | 1,620,314 | 1,058,672 | 213,861 | 6,251 | 220,112 | - | 220,112 |
| V063 | LAUREL COUNTY FISCAL COURT | 102,118 | 0.058146% | 0.061211% | 1,753,118 | 2,166,605 | 1,415,604 | 285,964 | (184,727) | 101,237 | - | 101,237 |
| V067 | LETCHER CO FISCAL COURT | 112,063 | 0.063809% | 0.073864% | 1,923,859 | 2,377,616 | 1,553,474 | 313,815 | (202,868) | 110,947 | - | 110,947 |
| V070 | LIVINGSTON CO FISCAL CT | 97,554 | 0.055548% | 0.049778% | 1,674,788 | 2,069,799 | 1,352,354 | 273,187 | 13,430 | 286,617 | - | 286,617 |
| V072 | LYON COUNTY FISCAL COURT | 35,917 | 0.020451% | 0.032012% | 616,603 | 762,034 | 497,894 | 100,579 | (119,080) | (18,501) | - | (18,501) |
| V073 | MACCRACKEN CO FISCAL COURT | 1,230,288 | 0.700528% | 0.689199% | 21,121,118 | 26,102,694 | 17,054,836 | 3,445,224 | (321,469) | 3,123,755 | - | 3,123,755 |
| V076 | MADISON CO FISCAL COURT | 265,322 | 0.151075% | 0.133356% | 4,554,954 | 5,629,275 | 3,678,025 | 742,993 | 24,337 | 767,330 | - | 767,330 |
| V077 | MAGOFFIN CO FISCAL COURT | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| V078 | MARIION CO FISCAL COURT | 106,409 | 0.060590% | 0.059813% | 1,826,806 | 2,257,672 | 1,475,105 | 297,984 | (30,928) | 267,056 | - | 267,056 |
| V079 | MARSHALL CO FISCAL COURT | 652,209 | 0.371369% | 0.371847% | 11,196,881 | 13,837,750 | 9,041,233 | 1,826,407 | (23,098) | 1,803,309 | - | 1,803,309 |
| V081 | MASON CO FIS CT | 161,266 | 0.091825% | 0.095823% | 2,768,550 | 3,421,533 | 2,235,543 | 511,599 | 16,754 | 468,353 | - | 468,353 |
| V083 | MEINIEF CO FISCAL COURT | 52,601 | 0.029951% | 0.028618% | 903,031 | 1,116,018 | 729,178 | 147,300 | (35,062) | 112,238 | - | 112,238 |
| V087 | MONTGOMERY CO FISCAL CT | 206,333 | 0.117406% | 0.120008% | 3,542,236 | 4,377,700 | 2,860,277 | 577,801 | (52,683) | 525,118 | - | 525,118 |
| V088 | MORGAN CO FISCAL CT | 18,335 | 0.010440% | 0.017210% | 314,769 | 389,010 | 254,169 | 51,344 | (118,848) | (67,504) | - | (67,504) |
| V090 | NELSON CO FISCAL CT | 427,235 | 0.243268% | 0.239386% | 7,334,599 | 9,064,520 | 5,922,527 | 1,196,401 | 78,503 | 1,274,904 | - | 1,274,904 |
| V093 | OLDHAM CO FISCAL COURT | 1,129,549 | 0.631167% | 0.685302% | 19,391,668 | 23,965,340 | 15,658,343 | 3,163,120 | (27,054) | 3,136,066 | - | 3,136,066 |
| V094 | OWEN COUNTY FISCAL COURT | 55,004 | 0.031319% | 0.028679% | 944,277 | 1,166,992 | 762,483 | 154,028 | 12,425 | 166,453 | - | 166,453 |
| V096 | PENDLETON CO FISCAL COURT | 75,970 | 0.043257% | 0.053753% | 1,304,211 | 1,611,819 | 1,053,121 | 212,740 | (126,953) | 85,787 | - | 85,787 |
| V100 | PULASKI CO FISCAL CT | 797,756 | 0.454244% | 0.459923% | 13,695,586 | 16,925,793 | 11,058,882 | 2,233,990 | 74,253 | 2,308,243 | - | 2,308,243 |
| V103 | ROWAN CO FISCAL COURT | 170,164 | 0.096891% | 0.119908% | 2,921,291 | 3,610,300 | 2,358,878 | 476,514 | (361,715) | 114,799 | - | 114,799 |
| V105 | SCOTT CO FISCAL CT | 2,229,484 | 1.269472% | 1.194828% | 38,274,941 | 47,302,377 | 30,906,168 | 6,243,313 | 859,322 | 7,102,635 | - | 7,102,635 |
| V106 | SHELBY CO FISCAL COURT | 1,031,892 | 0.587561% | 0.588421% | 17,715,131 | 21,893,379 | 14,304,576 | 2,889,648 | (429,505) | 2,460,143 | - | 2,460,143 |
| V107 | SIMPSON CO FISCAL COURT | 175,856 | 0.100132% | 0.104741% | 3,019,008 | 3,731,064 | 2,437,782 | 492,453 | (1,999) | 490,454 | - | 490,454 |
| V108 | SPENCER CO TREASURER | 227,319 | 0.129436% | 0.141429% | 3,902,532 | 4,822,974 | 3,151,208 | 636,571 | (229,760) | 406,811 | - | 406,811 |
| V109 | TAYLOR COUNTY FISCAL COURT | 149,049 | 0.084869% | 0.075072% | 2,558,824 | 3,162,343 | 2,066,194 | 417,389 | 63,861 | 481,250 | - | 481,250 |
| V112 | TRIMBLE CO FISCAL COURT | 35,107 | 0.019990% | 0.009243% | 602,704 | 744,857 | 486,670 | 98,312 | 22,636 | 120,948 | - | 120,948 |
| V113 | UNION COUNTY FISCAL COURT | 65,224 | 0.037139% | 0.036701% | 1,119,751 | 1,383,853 | 904,174 | 182,651 | (16,252) | 166,399 | - | 166,399 |
| V115 | WASHINGTON CO FIS COURT | 93,049 | 0.052982% | 0.060170% | 1,597,422 | 1,974,187 | 1,289,883 | 260,568 | (108,645) | 151,923 | - | 151,923 |
| V119 | CITY OF HIGHLAND HEIGHTS | 204,564 | 0.116479% | 0.119103% | 3,511,875 | 4,340,177 | 2,835,761 | 572,848 | (29,752) | 543,096 | - | 543,096 |
| V120 | WOODFORD CO FISCAL COURT | 256,456 | 0.146027% | 0.149125% | 4,402,756 | 5,441,179 | 3,555,128 | 178,166 | (223,428) | 494,738 | - | 494,738 |
| V159 | CITY OF ERLANGER | 1,303,495 | 0.742212% | 0.711796% | 22,377,903 | 27,655,901 | 18,069,661 | 3,650,227 | (67,723) | 3,582,504 | - | 3,582,504 |
| V171 | CITY OF ADAIRVILLE | 8,351 | 0.004755% | 0.007851% | 143,365 | 177,178 | 115,764 | 23,385 | (17,041) | 6,344 | - | 6,344 |
| V196 | CITY OF BUTLER | 14,890 | 0.008478% | 0.008410% | 255,614 | 315,903 | 206,403 | 41,695 | 491 | 42,186 | - | 42,186 |
| V197 | CITY OF HAZARD | 19,237 | 0.010953% | 0.010910% | 330,236 | 408,125 | 266,658 | 53,867 | 4,484 | 58,351 | - | 58,351 |
| V205 | BARREN/METCALFE CO AMB SR | 563,376 | 0.320787% | 0.281193% | 9,671,819 | 11,952,991 | 7,809,780 | 1,577,643 | 569,333 | 2,146,976 | - | 2,146,976 |
| V298 | CITY OF PIKEVILLE | 364,424 | 0.207504% | 0.235259% | 6,256,305 | 7,731,901 | 5,051,827 | 1,020,513 | (458,767) | 561,746 | - | 561,746 |
| V330 | CITY OF OWENSBORO | 3,404,115 | 1.938308% | 1.952117% | 58,440,537 | 72,224,181 | 47,189,440 | 9,532,674 | 490,833 | 10,023,507 | - | 10,023,507 |
| V347 | CITY OF RADCLIFF | 992,084 | 0.564894% | 0.576552% | 17,031,715 | 21,048,774 | 13,752,733 | 2,778,171 | (76,294) | 2,701,877 | - | 2,701,877 |
| V359 | CITY OF ELSMERE | 245,822 | 0.139971% | 0.129991% | 4,220,165 | 5,215,253 | 3,407,690 | 688,383 | 67,330 | 755,713 | - | 755,713 |
| V408 | UNION EMERGENCY SERVICES | 589,276 | 0.335355% | 0.294331% | 10,116,476 | 12,502,523 | 8,168,830 | 1,650,174 | 218,127 | 1,868,301 | - | 1,868,301 |
| V447 | CITY OF ELIZABETHTOWN | 1,816,474 | 1.034303% | 1.006775% | 31,184,529 | 38,539,637 | 25,180,817 | 5,086,742 | 480,594 | 5,567,336 | - | 5,567,336 |
| V608 | WALTON FIRE DIST/EMS | 462,612 | 0.263427% | 0.270075% | 7,941,947 | 9,815,115 | 6,412,946 | 1,295,470 | 116,145 | 1,411,615 | - | 1,411,615 |
| V647 | CITY OF VINE GROVE | 67,961 | 0.038697% | 0.024833% | 1,166,726 | 1,441,907 | 942,105 | 190,313 | 24,704 | 215,017 | - | 215,017 |
| V708 | HEBRON FIRE PROTECTION DI | 842,797 | 0.479890% | 0.526542% | 14,468,820 | 17,881,401 | 11,683,252 | 2,360,118 | 29,255 | 2,389,373 | - | 2,389,373 |
| V808 | POINT PLEASANT FIRE DIST | 272,340 | 0.155071% | 0.167294% | 4,675,435 | 5,778,171 | 3,775,310 | 762,645 | 102,336 | 864,981 | - | 864,981 |
| V919 | CITY OF WILDER | 417,339 | 0.237634% | 0.245993% | 7,164,733 | 8,854,589 | 5,785,363 | 1,168,693 | (62,206) | 1,106,487 | - | 1,106,487 |
| V959 | CITY OF COVINGTON | 5,309,572 | 3.023278% | 3.019975% | 91,152,690 | 112,651,744 | 73,603,780 | 14,868,598 | 752,861 | 15,621,459 | - | 15,621,459 |
| TOTAL | | 175,623,015 | 100.000000% | 100.000000% | 3,015,028,402 | 3,726,145,729 | 2,434,568,713 | 491,803,878 | 1,956,319 | 493,760,197 | - | 493,760,197 |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (14) | Assumption Changes (15) | Investment Experience (16) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (17) | Total Deferred Outflow of Resources (18) | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Inflow of Resources (23) |
| 39932 | JEFFERSON CO SHERIFF | 1,050,587 | 1,284,720 | 1,282,795 | - | 3,618,102 | - | - | 519,677 | 1,690,051 | 2,209,728 |
| 39934 | KENTON CO SHERIFF | 241,715 | 295,583 | 295,140 | 10,965 | 843,403 | - | - | 119,565 | 320,255 | 439,820 |
| 39936 | CAMPBELL CO SHERIFF | 19,350 | 33,662 | 32,626 | 951 | 67,589 | - | - | 9,571 | 130,418 | 139,989 |
| 39938 | FAYETTE CO SHERIFF | 435,940 | 533,093 | 532,294 | 1,213,046 | 2,714,373 | - | - | 215,640 | - | 215,640 |
| 39940 | DAVISS CO SHERIFF | 307,337 | 375,829 | 375,266 | - | 1,058,432 | - | - | 152,025 | 313,540 | 465,565 |
| 39944 | HARDIN COUNTY SHERIFF | 203,966 | 249,421 | 249,048 | 332,521 | 1,034,956 | - | - | 100,893 | 64,224 | 165,117 |
| 39946 | WARREN COUNTY SHERIFF | 345,321 | 422,279 | 421,647 | 163,146 | 1,352,393 | - | - | 170,815 | 314,776 | 485,591 |
| 39948 | BOONE COUNTY SHERIFF | 1,381,820 | 1,689,772 | 1,687,240 | 16,756 | 4,775,588 | - | - | 683,524 | 669,817 | 1,353,341 |
| 39952 | MADISON COUNTY SHERIFF | 152,998 | 187,095 | 186,815 | 77,855 | 604,763 | - | - | 75,681 | 67,012 | 142,693 |
| 39962 | BULLITT CO SHERIFF | 211,589 | 258,744 | 258,356 | - | 728,689 | - | - | 104,664 | 736,407 | 841,071 |
| A156 | CITY OF ANCHORAGE | 18,638 | 22,792 | 22,757 | 525 | 64,712 | - | - | 9,219 | 486,971 | 496,190 |
| AB19 | BELLEVUE/DAYTON FIRE | 179,239 | 219,185 | 218,856 | 106,995 | 724,275 | - | - | 88,662 | 19,000 | 107,662 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 102,220 | 125,001 | 124,813 | - | 639,109 | - | - | 50,564 | - | 50,564 |
| AD19 | SOUTHERN CAMPBELL F DIST | 71,878 | 87,897 | 87,766 | 15,207 | 262,748 | - | - | 35,555 | 21,494 | 57,049 |
| A100 | SOMERSET POLICE & FIRE | - | - | - | - | - | - | - | - | - | - |
| AS02 | ALLEN CO AMBULANCE SVC | 115,252 | 140,937 | 140,726 | - | 396,915 | - | - | 57,010 | 45,226 | 102,236 |
| AS20 | WOODFORD CO FIRE DISTRICT | 33,534 | 41,007 | 40,946 | 94,335 | 209,822 | - | - | 16,588 | 72,674 | 89,262 |
| B008 | BURLINGTON FIRE PRO DIST | 239,696 | 293,114 | 292,675 | 231,993 | 1,057,478 | - | - | 118,567 | 30,122 | 148,689 |
| B015 | CITY OF HILLVIEW | 145,363 | 177,758 | 177,492 | - | 1,106,697 | - | - | 71,904 | - | 71,904 |
| B045 | CITY OF BELLEFONTE | 26,636 | 32,572 | 32,523 | 8,685 | 100,416 | - | - | 13,175 | 14,117 | 27,292 |
| B048 | CITY OF HARLAN | - | - | - | - | - | - | - | - | - | - |
| B256 | BUECHEL FIRE PROTECT DIST | 254,146 | 310,784 | 310,319 | 2,004,297 | 2,879,546 | - | - | 125,714 | - | 125,714 |
| B259 | CITY OF LUDLOW | 150,567 | 184,122 | 183,847 | - | 751,767 | - | - | 74,479 | - | 74,479 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 2,231,940 | 2,729,348 | 2,725,259 | 32,145,826 | 39,832,373 | - | - | 1,104,039 | - | 1,104,039 |
| B656 | LOUISVILLE AIRPORT AUTHR | 326,380 | 399,116 | 398,518 | 25,511 | 1,149,525 | - | - | 161,445 | 484,403 | 645,848 |
| B956 | LAKE DREAMLAND FIRE DIST | 29,345 | 35,884 | 35,831 | 131,454 | 232,514 | - | - | 14,515 | 33,105 | 47,620 |
| C106 | CITY OF SIMPSONVILLE | 50,437 | 61,678 | 61,585 | 499,628 | 673,328 | - | - | 24,949 | - | 24,949 |
| C156 | FAIRDALE FIRE DISTRICT | 140,229 | 171,480 | 171,223 | 16,436 | 499,368 | - | - | 69,365 | 69,505 | 138,870 |
| C256 | LOUISVILLE/JEFF CO METRO | 24,236,534 | 29,637,874 | 29,593,464 | - | 83,467,872 | - | - | 11,988,718 | 22,503,886 | 34,492,604 |
| C356 | INDIAN HILLS POLICE DEPT | - | - | - | - | 89,228 | - | - | 12,816 | 222,092 | 234,908 |
| D024 | CITY OF PEMBROKE | 25,909 | 31,683 | 31,636 | - | - | - | - | 50,450 | - | 50,450 |
| D071 | CITY OF LEWISBURG | 8,058 | 9,853 | 9,839 | 2,401 | 30,151 | - | - | 3,986 | 5,929 | 9,915 |
| D098 | CITY OF COAL RUN VILLAGE | 26,752 | 32,713 | 32,664 | 79,775 | 171,904 | - | - | 13,233 | - | 13,233 |
| D106 | SIMPSONVILLE RURAL FIRE | 61,574 | 75,296 | 75,183 | 209,446 | 421,499 | - | - | 30,458 | - | 30,458 |
| G015 | ZONETON FIRE PROT DIST | 161,082 | 196,981 | 196,686 | 563,681 | 1,118,340 | - | - | 79,680 | 23,727 | 103,407 |
| GS06 | SHELBY CO SUB FIRE DIST | 11,952 | 14,616 | 14,594 | 802 | 41,964 | - | - | 5,912 | 2,395 | 8,307 |
| JO02 | CITY OF SCOTTSVILLE | 95,544 | 116,837 | 116,662 | 391,336 | 720,379 | - | - | 47,261 | 6,033 | 53,294 |
| JO03 | CITY OF LAWRENCEBURG | 113,411 | 138,686 | 138,478 | 91,343 | 481,918 | - | - | 56,099 | - | 56,099 |
| JO07 | CITY OF MIDDLESBORO | 330,659 | 404,350 | 403,744 | - | 1,138,753 | - | - | 163,562 | 360,655 | 524,217 |
| JO24 | CITY OF HOPKINSVILLE | 1,417,004 | 1,732,796 | 1,730,200 | - | 4,880,000 | - | - | 700,927 | 1,036,517 | 1,737,444 |
| JO37 | CITY OF FRANKFORT | 1,424,933 | 1,742,493 | 1,739,882 | 859,184 | 5,766,492 | - | - | 704,849 | 253,878 | 958,727 |
| JO40 | CITY OF LANCASTER | 43,687 | 53,423 | 53,343 | - | 160,114 | - | - | 21,610 | 20,405 | 42,015 |
| JO59 | KENTON COUNTY AIRPORT BD | 1,332,429 | 1,629,373 | 1,626,931 | 112,173 | 4,700,906 | - | - | 659,092 | 1,070,456 | 1,729,548 |
| JO63 | CITY OF LONDON | 335,958 | 410,829 | 410,213 | 36,993 | 1,193,993 | - | - | 166,183 | 340,958 | 507,141 |
| JO67 | CITY OF WHITESBURG | 45,659 | 55,834 | 55,751 | 124,284 | 281,528 | - | - | 22,585 | 261,766 | 284,351 |
| JO84 | CITY OF HARRODSBURG | 60,356 | 73,806 | 73,696 | - | 207,858 | - | - | 29,855 | 295,764 | 325,619 |
| JO90 | CITY OF BARDSTOWN | 312,299 | 381,898 | 381,326 | 210,715 | 1,286,238 | - | - | 154,480 | 500,934 | 655,414 |
| J100 | CITY OF SOMERSET | 947,540 | 1,158,707 | 1,156,971 | 2,103,356 | 5,366,574 | - | - | 468,705 | 14,634 | 483,339 |
| J113 | CITY OF MORGANFIELD | 27,218 | 33,284 | 33,234 | - | 93,736 | - | - | 13,464 | 4,631 | 18,095 |
| J118 | CITY OF CORBIN | 293,278 | 358,637 | 358,100 | 27,881 | 1,037,896 | - | - | 145,071 | 67,952 | 213,023 |
| J154 | CITY OF EARLINGTON | - | - | - | - | - | - | - | - | - | - |
| J156 | CITY OF JEFFERSONTOWN | 674,924 | 825,337 | 824,101 | 453,597 | 2,777,959 | - | - | 333,854 | 332,749 | 666,603 |
| J210 | BOYD CO AMBULANCE SERVICE | 302,039 | 369,352 | 368,798 | 80,483 | 1,120,672 | - | - | 149,405 | 520,978 | 670,383 |
| J256 | CITY OF ST MATTHEWS | 305,144 | 373,148 | 372,589 | - | 1,050,881 | - | - | 150,941 | 611,724 | 762,665 |
| J259 | CITY OF PARK HILLS | 36,974 | 45,214 | 45,146 | 14,285 | 141,619 | - | - | 18,289 | 121,232 | 139,521 |
| J319 | CITY OF ALEXANDRIA | 150,461 | 183,993 | 183,718 | 97,608 | 615,780 | - | - | 74,426 | 85,898 | 160,324 |
| J324 | CITY OF OAK GROVE | 153,698 | 187,951 | 187,669 | 701,167 | 1,230,485 | - | - | 76,027 | - | 76,027 |
| J356 | CITY OF WEST BUECHEL | 75,835 | 92,735 | 92,596 | 343,844 | 605,010 | - | - | 37,512 | 310,395 | 347,907 |
| J359 | CITY OF FORT WRIGHT | 244,619 | 299,135 | 298,687 | 576,343 | 1,418,784 | - | - | 121,002 | 56 | 121,058 |
| J410 | CANNONSBURG VOL FIRE DEPT | 11,616 | 14,204 | 14,183 | 13,204 | 53,207 | - | - | 5,746 | - | 5,746 |
| J419 | CITY OF COLD SPRING | 105,268 | 128,728 | 128,535 | 372,961 | 735,492 | - | - | 52,071 | 46,334 | 98,405 |
| J456 | CITY OF SHIVELY | 670,194 | 819,552 | 818,324 | 897,757 | 3,205,827 | - | - | 331,514 | - | 331,514 |
| J510 | CITY OF CATLETTSBURG | 89,690 | 109,678 | 109,514 | 120,204 | 429,086 | - | - | 44,365 | - | 44,365 |
| J619 | CITY OF FORT THOMAS | 626,053 | 765,575 | 764,428 | 248,550 | 2,404,606 | - | - | 309,680 | 625,869 | 935,549 |
| J719 | CITY OF SOUTHGATE | 8,696 | 10,634 | 10,618 | 58,361 | 88,309 | - | - | 4,302 | 9,502 | 13,804 |
| J756 | CITY OF PROSPECT | 19,768 | 24,173 | 24,137 | - | 68,078 | - | - | 9,778 | 75,871 | 85,649 |
| J819 | CITY OF BELLEVUE | 100,188 | 122,516 | 122,332 | 109,037 | 454,073 | - | - | 49,558 | 29,473 | 79,031 |
| J859 | CITY OF VILLA HILLS | 89,880 | 109,910 | 109,745 | 386,787 | 696,322 | - | - | 44,459 | 26,851 | 71,310 |
| J919 | CITY OF DAYTON | 103,352 | 126,385 | 126,196 | 181,667 | 537,600 | - | - | 51,124 | - | 51,124 |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (14) | Assumption Changes (15) | Investment Experience (16) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (17) | Total Deferred Outflow of Resources (18) | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Inflow of Resources (23) |
| J956 | OKOLONA FIRE DISTRICT | 385,277 | 471,140 | 470,434 | 855,610 | 2,182,461 | - | - | 190,579 | 16,897 | 207,476 |
| J959 | CITY OF INDEPENDENCE | 394,355 | 372,183 | 371,625 | 19,124 | 1,067,287 | - | - | 150,550 | 148,284 | 298,834 |
| K001 | CITY OF COLUMBIA | 105,872 | 129,467 | 129,273 | 69,966 | 434,578 | - | - | 52,370 | 5,166 | 57,536 |
| K010 | CITY OF ASHLAND | 1,049,143 | 1,282,954 | 1,281,032 | 371,535 | 3,984,664 | - | - | 518,963 | 106,504 | 625,467 |
| K011 | CITY OF DANVILLE | 429,750 | 525,524 | 524,737 | 48,695 | 1,528,706 | - | - | 212,578 | 445,894 | 658,472 |
| K016 | CITY OF MORGANTOWN | 40,550 | 49,587 | 49,512 | 72,488 | 212,137 | - | - | 20,058 | 23,964 | 44,022 |
| K018 | CITY OF MURRAY | 549,784 | 672,308 | 671,301 | 410,868 | 2,304,261 | - | - | 271,953 | 1,022,846 | 1,294,799 |
| K019 | CITY OF NEWPORT | 890,205 | 1,088,596 | 1,086,965 | 92,381 | 3,158,147 | - | - | 440,344 | 813,950 | 1,254,294 |
| K026 | CITY OF MANCHESTER | 62,854 | 76,862 | 76,746 | 14,838 | 231,300 | - | - | 31,091 | 96,065 | 127,156 |
| K029 | CITY OF BURKESVILLE | 39,508 | 48,313 | 48,240 | 7,496 | 143,557 | - | - | 19,543 | 16,878 | 36,421 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 2,188,597 | 2,676,346 | 2,672,336 | 35,185 | 7,572,464 | - | - | 1,082,599 | 1,256,674 | 2,339,273 |
| K041 | CITY OF WILLIAMSTOWN | 68,965 | 84,334 | 84,208 | 177,527 | 415,034 | - | - | 34,114 | - | 34,114 |
| K043 | CITY OF LEITCHFIELD | 152,888 | 186,961 | 186,680 | 738,892 | 738,892 | - | - | 75,627 | 6,924 | 82,551 |
| K049 | CITY OF CYNTHIANA | 257,272 | 314,607 | 314,136 | 162,391 | 1,048,406 | - | - | 127,261 | 34,517 | 161,778 |
| K065 | CITY OF BEATTYVILLE | 26,268 | 32,122 | 32,074 | - | 90,464 | - | - | 12,994 | 117,620 | 130,614 |
| K071 | CITY OF RUSSELLVILLE | 239,048 | 292,322 | 291,884 | 28,033 | 851,287 | - | - | 118,246 | 172,434 | 290,680 |
| K078 | CITY OF LEBANON | 114,239 | 139,699 | 139,489 | 239,910 | 633,337 | - | - | 56,509 | - | 56,509 |
| K079 | CITY OF BENTON | 63,193 | 77,276 | 77,160 | 178,868 | 396,497 | - | - | 31,258 | 44,144 | 75,402 |
| K090 | NELSON COUNTY BD OF ED | 7,971 | 9,747 | 9,732 | 72,627 | 100,077 | - | - | 3,943 | - | 3,943 |
| K091 | CITY OF CARLISLE | 29,219 | 35,731 | 35,678 | - | 100,628 | - | - | 14,453 | 169,768 | 184,221 |
| K099 | CITY OF STANTON | 66,318 | 81,097 | 80,976 | 296,492 | 524,883 | - | - | 32,804 | - | 32,804 |
| K103 | CITY OF MOREHEAD | 158,633 | 193,986 | 193,695 | 20,531 | 566,845 | - | - | 78,469 | 88,119 | 166,588 |
| K105 | CITY OF GEORGETOWN | 891,233 | 1,089,852 | 1,088,219 | 26,397 | 3,095,701 | - | - | 440,852 | 1,172,443 | 1,613,295 |
| K106 | CITY OF SHELBYVILLE | 411,431 | 503,123 | 502,369 | 880,842 | 2,297,765 | - | - | 203,516 | 465,432 | 668,948 |
| K108 | CITY OF TAYLORSVILLE | 18,905 | 23,119 | 23,084 | 25,635 | 90,743 | - | - | 9,352 | 83,492 | 92,844 |
| K111 | CITY OF CADIZ | 47,518 | 58,108 | 58,021 | 415 | 164,062 | - | - | 23,505 | 468,200 | 491,705 |
| K114 | CITY OF BOWLING GREEN | 2,409,186 | 2,946,095 | 2,941,681 | 1,710,376 | 10,007,338 | - | - | 1,191,714 | 191,236 | 1,382,950 |
| K115 | CITY OF SPRINGFIELD | 45,938 | 56,176 | 56,092 | 111,421 | 269,627 | - | - | 22,724 | 264,875 | 287,599 |
| K120 | CITY OF VERSAILLES | 423,568 | 517,964 | 517,188 | 83,919 | 1,542,639 | - | - | 209,520 | 54,535 | 264,055 |
| K200 | CITY OF FERGUSON | - | - | - | - | - | - | - | - | - | - |
| K256 | JEFFERSONTOWN FIRE DIST | 870,453 | 1,064,441 | 1,062,846 | 5,345,415 | 8,343,155 | - | - | 430,573 | - | 430,573 |
| K315 | MT WASHINGTON FIRE P DIST | 144,413 | 176,597 | 176,333 | 32,833 | 530,176 | - | - | 71,435 | 138,202 | 209,637 |
| K319 | CITY OF SILVER GROVE | - | - | - | - | - | - | - | - | - | - |
| K356 | ST MATTHEWS FIRE DIST. | 1,005,187 | 1,229,202 | 1,227,360 | 5,662,484 | 9,124,233 | - | - | 497,220 | - | 497,220 |
| K414 | CITY OF SMITHS GROVE | 8,303 | 10,153 | 10,138 | 15,790 | 44,384 | - | - | 4,107 | 2,601 | 6,708 |
| K419 | ALEXANDRIA FIRE DISTRICT | 174,746 | 213,690 | 213,370 | 221,358 | 823,146 | - | - | 86,439 | 36,541 | 122,980 |
| K456 | CAMP TAYLOR FIRE PRO DIST | 70,078 | 85,695 | 85,567 | 183,020 | 424,360 | - | - | 34,664 | 17,734 | 52,398 |
| K559 | CITY OF TAYLOR MILL | 146,598 | 179,268 | 179,000 | - | 504,866 | - | - | 72,515 | 349,705 | 422,220 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | 13,649 | 13,649 | - | - | - | 813,752 | 813,752 |
| K659 | CITY OF EDGEWOOD | 282,371 | 345,300 | 344,783 | 51,984 | 1,024,438 | - | - | 139,676 | 236,809 | 376,485 |
| K719 | CENTRAL CAMPBELL CO FIRE | 252,599 | 308,893 | 308,430 | 263,982 | 1,133,904 | - | - | 124,949 | - | 124,949 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 125,080 | 152,955 | 152,726 | 17,220 | 447,981 | - | - | 61,871 | 143,952 | 205,823 |
| K856 | HIGHVIEW FIRE DISTRICT | 157,152 | 192,175 | 191,887 | 870,494 | 1,411,708 | - | - | 77,736 | 4,807 | 82,543 |
| K859 | CITY OF FORT MITCHELL | 309,796 | 378,837 | 378,269 | 101,187 | 1,168,089 | - | - | 153,242 | 12,590 | 165,832 |
| K956 | CITY OF MEADOW VALE | - | - | - | - | - | - | - | - | - | - |
| L001 | ADAIR CO AMBULANCE SER | 98,144 | 120,016 | 119,836 | 192,013 | 530,009 | - | - | 48,547 | - | 48,547 |
| L005 | CITY OF GLASGOW | 509,716 | 623,311 | 622,378 | 10,176 | 1,765,581 | - | - | 252,133 | 102,865 | 354,998 |
| L009 | CITY OF PARIS | 161,401 | 197,371 | 197,075 | - | 555,847 | - | - | 79,838 | 762,588 | 842,426 |
| L015 | CITY OF MT WASHINGTON | 199,000 | 243,348 | 242,984 | 58,633 | 743,965 | - | - | 98,436 | 77,198 | 175,634 |
| L025 | CITY OF WINCHESTER | 815,330 | 997,034 | 995,540 | 90,355 | 2,898,259 | - | - | 403,306 | 192,656 | 595,962 |
| L031 | EDMONSON CO AMBULANCE DIS | 45,748 | 55,943 | 55,859 | 14,335 | 171,885 | - | - | 22,629 | 7,621 | 30,250 |
| L035 | CITY OF FLEMINGSBURG | 44,470 | 54,381 | 54,300 | 87,658 | 240,809 | - | - | 21,997 | 9,164 | 31,161 |
| L039 | CITY OF WARSAW | 14,066 | 17,201 | 17,175 | 281,473 | 329,915 | - | - | 6,958 | 90,994 | 97,952 |
| L044 | GREEN CO AMBULANCE SVC | 53,876 | 65,883 | 65,785 | 131,654 | 317,198 | - | - | 26,650 | 9,846 | 36,496 |
| L050 | CITY OF MUNFORDVILLE | 21,830 | 26,695 | 26,655 | 87,299 | 162,479 | - | - | 10,798 | 1,116 | 11,914 |
| L052 | CITY OF EMINENCE | 47,784 | 58,434 | 58,346 | 4,980 | 169,544 | - | - | 23,637 | 42,780 | 66,417 |
| L057 | CITY OF NICHOLASVILLE | 968,280 | 1,184,071 | 1,182,296 | 525,304 | 3,859,951 | - | - | 478,964 | 37,475 | 516,439 |
| L061 | CITY OF BARBOURVILLE | 37,393 | 45,726 | 45,658 | - | 128,777 | - | - | 18,497 | 152,115 | 170,612 |
| L072 | CITY OF EDDYVILLE | 34,216 | 41,842 | 41,779 | 1,898 | 119,735 | - | - | 16,925 | 106,500 | 123,425 |
| L073 | CITY OF PADUCAH | 1,434,809 | 1,754,570 | 1,751,941 | 121,879 | 5,063,199 | - | - | 709,735 | 557,033 | 1,266,768 |
| L077 | CITY OF SALYERSVILLE | 31,029 | 37,944 | 37,887 | 87,101 | 193,961 | - | - | 15,348 | 8,023 | 23,371 |
| L086 | CITY OF TOMPKINSVILLE | 49,243 | 60,217 | 60,127 | 15,525 | 185,112 | - | - | 24,358 | 422,125 | 446,483 |
| L090 | CITY OF NEW HAVEN | 6,802 | 8,318 | 8,305 | 564 | 23,989 | - | - | 3,365 | 20,253 | 23,618 |
| L107 | CITY OF FRANKLIN | 196,498 | 240,290 | 239,930 | 653,371 | 1,330,089 | - | - | 97,199 | 136,390 | 233,589 |
| L108 | SPENCER CO FIRE DIST | 19,241 | 23,529 | 23,494 | 18,451 | 84,715 | - | - | 9,518 | 21,973 | 31,491 |
| L110 | CITY OF ELKTON | 10,535 | 12,882 | 12,863 | 2,202 | 38,482 | - | - | 5,211 | 146,924 | 152,135 |
| L159 | ELSMERE FIRE PROTECTION | 96,407 | 117,892 | 117,715 | - | 332,014 | - | - | 47,688 | 187,814 | 235,502 |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | 170,271 | 170,271 | - | - | - | 3,303,578 | 3,303,578 |
| L456 | HARRRODS CREEK FIRE DIST | - | - | - | 472,577 | 472,577 | - | - | - | 7,592,180 | 7,592,180 |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (14) | Assumption Changes (15) | Investment Experience (16) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (17) | Total Deferred Outflow of Resources (18) | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Inflow of Resources (23) |
| L556 | LYNDON FIRE PROTECT DIST | - | - | - | 48,361 | 48,361 | - | - | - | 2,495,598 | 2,495,598 |
| L556 | FERN CREEK FIRE PROT DIST | 225,153 | 275,330 | 274,917 | 719,067 | 1,493,467 | - | - | 111,373 | - | 111,373 |
| L756 | PLEASURE RIDGE PARK FIRE | 689,158 | 842,743 | 841,480 | 5,390,951 | 7,764,332 | - | - | 340,895 | - | 340,895 |
| L956 | WORTHINGTON FIRE DEPT | - | - | - | 134,249 | 134,249 | - | - | - | 7,551,815 | 7,551,815 |
| M014 | CITY OF HARDINSBURG | 39,278 | 48,031 | 47,959 | 145,031 | 280,299 | - | - | 19,429 | - | 19,429 |
| M015 | BULLITT CO FISCAL COURT | 17,941 | 21,940 | 21,907 | - | 61,788 | - | - | 8,875 | 1,416,860 | 1,425,735 |
| M042 | CITY OF MAYFIELD | 522,479 | 638,919 | 637,961 | 304,089 | 2,103,448 | - | - | 258,447 | - | 258,447 |
| M054 | CITY OF DAWSON SPRINGS | 33,124 | 40,506 | 40,446 | 74,554 | 188,630 | - | - | 16,385 | 68,456 | 84,841 |
| M059 | KENTON COUNTY FISCAL CT | 489,413 | 598,483 | 597,587 | 15,110 | 1,700,593 | - | - | 242,090 | 263,252 | 505,342 |
| M069 | CITY OF STANFORD | 81,222 | 99,323 | 99,174 | 416,861 | 696,580 | - | - | 40,177 | 3,643 | 43,820 |
| M076 | CITY OF RICHMOND | 1,096,938 | 1,341,401 | 1,339,391 | 1,750,502 | 5,528,232 | - | - | 542,605 | - | 542,605 |
| M081 | CITY OF MAYSVILLE | 402,887 | 492,674 | 491,935 | 1,252,911 | 2,640,407 | - | - | 199,290 | 388,535 | 587,825 |
| M085 | CITY OF EDMONTON | 38,674 | 47,293 | 47,222 | 54,982 | 188,171 | - | - | 19,130 | 87,808 | 106,938 |
| M096 | CITY OF FALMOUTH | 13,112 | 16,034 | 16,010 | 133,992 | 179,148 | - | - | 6,486 | - | 6,486 |
| M109 | CITY OF CAMPBELLVILLE | 229,303 | 280,406 | 279,986 | 171,696 | 961,391 | - | - | 113,426 | 301,470 | 414,896 |
| M110 | CITY OF GUTHRIE | - | - | - | - | - | - | - | - | 129,547 | 129,547 |
| M113 | CITY OF STURGIS | - | - | - | - | - | - | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | 27,983 | 34,219 | 34,168 | 114,818 | 211,188 | - | - | 13,842 | 1,610 | 15,452 |
| M315 | CITY OF PIONEER VILLAGE | 38,998 | 47,689 | 47,618 | 39,963 | 174,268 | - | - | 19,291 | - | 19,291 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | 3,226,881 | 3,226,881 |
| N008 | CITY OF FLORENCE | 1,445,366 | 1,767,479 | 1,764,830 | 284,597 | 5,262,272 | - | - | 714,956 | 906,545 | 1,621,501 |
| N009 | CITY OF MILLERSBURG | - | - | - | - | - | - | - | - | - | - |
| N011 | CITY OF PERRYVILLE | 5,335 | 6,523 | 6,514 | 7,683 | 26,055 | - | - | 2,639 | 7,882 | 10,521 |
| N012 | CITY OF BROOKSVILLE | 11,390 | 13,929 | 13,908 | 11,671 | 50,898 | - | - | 5,634 | 26,908 | 32,542 |
| N014 | CITY OF IRVINGTON | 21,443 | 26,222 | 26,183 | 429,086 | 502,934 | - | - | 10,607 | - | 10,607 |
| N050 | CITY OF HORSE CAVE | - | - | - | - | - | - | - | - | 83,489 | 83,489 |
| N051 | CITY OF HENDERSON | 1,009,211 | 1,234,123 | 1,232,273 | 47,413 | 3,523,020 | - | - | 499,210 | 751,445 | 1,250,655 |
| N054 | CITY OF MADISONVILLE | 942,817 | 1,152,933 | 1,151,205 | - | 3,246,955 | - | - | 466,369 | 587,316 | 1,053,685 |
| N071 | CITY OF AUBURN | - | - | - | - | - | - | - | - | - | - |
| N076 | MADISON CO EMS | 411,031 | 502,633 | 501,880 | 4,889 | 1,420,433 | - | - | 203,318 | 70,997 | 274,315 |
| N087 | CITY OF MT STERLING | 196,349 | 240,107 | 239,747 | 288,199 | 964,402 | - | - | 97,125 | 43,273 | 140,398 |
| N088 | MORGAN CO AMBULANCE SERV | 35,823 | 43,806 | 43,741 | 48,278 | 171,648 | - | - | 17,720 | 82,274 | 99,994 |
| N093 | CITY OF LAGRANGE | 102,159 | 124,926 | 124,739 | 5,156 | 356,980 | - | - | 50,533 | 378,496 | 429,029 |
| N094 | CITY OF OWENTON | 17,303 | 21,159 | 21,127 | 52,030 | 111,619 | - | - | 8,559 | 56,645 | 65,204 |
| N099 | CITY OF CLAY CITY | - | - | - | - | - | - | - | - | 61,577 | 61,577 |
| N100 | CITY OF BURNSIDE | 30,202 | 36,933 | 36,878 | 110,587 | 214,610 | - | - | 14,940 | 10,952 | 25,892 |
| N104 | CITY OF JAMESTOWN | 11,573 | 14,152 | 14,130 | - | 39,855 | - | - | 5,724 | 158,261 | 163,985 |
| P007 | CITY OF PINEVILLE | 51,340 | 62,781 | 62,687 | 23,188 | 199,996 | - | - | 25,395 | 71,854 | 97,249 |
| P015 | CITY OF LEBANON JUNCTION | 15,920 | 19,468 | 19,438 | - | 54,826 | - | - | 7,875 | 58,769 | 66,644 |
| P033 | ESTILL COUNTY EMS | 66,072 | 80,796 | 80,675 | - | 227,543 | - | - | 32,683 | 619,294 | 651,977 |
| P041 | CITY OF DRY RIDGE | 129,462 | 158,314 | 158,077 | 444,737 | 890,590 | - | - | 64,039 | 4,950 | 68,989 |
| P043 | CITY OF CLARKSON | 5,778 | 7,065 | 7,055 | 9,808 | 29,706 | - | - | 2,858 | 28,145 | 31,003 |
| P079 | CITY OF CALVERT CITY | 75,602 | 92,451 | 92,312 | 152,277 | 412,642 | - | - | 37,397 | 22,900 | 60,297 |
| P093 | SOUTH OLDHAM FIRE DEPT | 121,592 | 148,690 | 148,467 | 74,038 | 492,787 | - | - | 60,146 | 102,934 | 163,080 |
| P116 | CITY OF MONTICELLO | 72,443 | 88,588 | 88,455 | - | 249,486 | - | - | 35,834 | 253,487 | 289,321 |
| P117 | CITY OF CLAY | 7,897 | 9,657 | 9,642 | 475 | 27,671 | - | - | 3,906 | 23,552 | 27,458 |
| R015 | CITY OF SHEPHERDSVILLE | 593,166 | 725,358 | 724,271 | 1,471,233 | 3,514,028 | - | - | 293,412 | - | 293,412 |
| R017 | CITY OF PRINCETON | 110,062 | 134,591 | 134,389 | 20,345 | 399,387 | - | - | 54,443 | 132,158 | 186,601 |
| R036 | CITY OF PRESTONSBURG | - | - | - | - | - | - | - | - | - | - |
| R045 | CITY OF RUSSELL | 156,605 | 191,506 | 191,219 | 118,164 | 657,494 | - | - | 77,465 | 21,178 | 98,643 |
| R057 | CITY OF WILMORE | 73,014 | 89,285 | 89,152 | 32,681 | 284,132 | - | - | 36,117 | 23,068 | 59,185 |
| R104 | CITY OF RUSSELL SPRINGS | 73,995 | 90,485 | 90,349 | 13,251 | 268,080 | - | - | 36,602 | 90,116 | 126,718 |
| R105 | CITY OF STAMPING GROUND | 10,152 | 12,415 | 12,396 | 63,299 | 98,262 | - | - | 5,022 | 4,910 | 9,932 |
| T559 | INDEPENDENCE FIRE DIST | 384,624 | 470,341 | 469,636 | - | 1,324,601 | - | - | 190,256 | 698,634 | 888,890 |
| V001 | ADAIR COUNTY FISCAL COURT | 73,340 | 89,685 | 89,550 | - | 252,575 | - | - | 36,278 | 53,913 | 90,191 |
| V002 | ALLEN COUNTY FISCAL COURT | 109,632 | 134,065 | 133,864 | 927,929 | 1,305,490 | - | - | 54,230 | 4,067 | 58,297 |
| V003 | ANDERSON CO FISCAL COURT | 88,341 | 108,028 | 107,866 | 5,172 | 309,407 | - | - | 43,698 | 34,530 | 78,228 |
| V005 | BARREN CO FISCAL CT | 286,610 | 350,483 | 349,958 | 469,775 | 1,456,826 | - | - | 141,773 | 32,001 | 173,774 |
| V007 | BELL CO FISCAL CT | 69,661 | 74,180 | 74,069 | 253,171 | 462,081 | - | - | 30,006 | - | 30,006 |
| V008 | BOONE CO FISCAL CT | 375,812 | 459,566 | 458,877 | 56,489 | 1,350,744 | - | - | 185,897 | 442,405 | 628,302 |
| V009 | BOURBON CO FISCAL COURT | 54,335 | 66,445 | 66,345 | 102,656 | 289,781 | - | - | 26,877 | 88,168 | 115,045 |
| V011 | BOYLE COUNTY FISCAL COURT | 267,478 | 327,088 | 326,598 | - | 921,164 | - | - | 132,309 | 130,968 | 263,277 |
| V012 | BRACKEN CO FISCAL COURT | 24,230 | 29,630 | 29,585 | 2,652 | 86,097 | - | - | 11,985 | 42,150 | 54,135 |
| V013 | BREATHITT CO FISCAL COURT | 13,879 | 16,973 | 16,947 | 111,113 | 158,912 | - | - | 6,865 | 149,948 | 156,813 |
| V014 | BRECKINRIDGE CO FISCAL CT | 59,105 | 72,277 | 72,169 | 202,361 | 405,912 | - | - | 29,237 | - | 29,237 |
| V017 | CALDWELL CO FISCAL COURT | 63,225 | 77,316 | 77,200 | - | 217,741 | - | - | 31,275 | 81,542 | 112,817 |
| V019 | CAMPBELL CO FISCAL CT | 356,820 | 436,341 | 435,687 | 341,853 | 1,570,701 | - | - | 176,503 | 13,647 | 190,150 |
| V023 | CASEY CO FISCAL COURT | 49,433 | 60,449 | 60,359 | 177,493 | 347,734 | - | - | 24,452 | 16,547 | 40,999 |
| V025 | CLARK COUNTY FISCAL COURT | 300,510 | 367,481 | 366,930 | 135,815 | 1,170,736 | - | - | 148,648 | 118,769 | 267,417 |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| V030 | DAVISS CO FISCAL COURT | 640,373 | 783,086 | 781,913 | 316,976 | 2,522,348 | - | - | 316,763 | 8,018 | 324,781 |
| V032 | ELLIOTT CO FISCAL CT | 9,635 | 11,782 | 11,765 | 192,799 | 225,981 | - | - | 4,766 | 46,233 | 50,999 |
| V035 | FLEMING CO FISCAL COURT | 47,185 | 57,701 | 57,614 | 7,281 | 169,791 | - | - | 23,340 | 26,137 | 49,477 |
| V037 | FRANKLIN CO FISCAL COURT | 661,208 | 808,565 | 807,353 | 20,025 | 2,297,151 | - | - | 327,070 | 265,634 | 592,704 |
| V041 | GRANT COUNTY FISCAL COURT | 121,670 | 148,786 | 148,563 | 169,032 | 588,051 | - | - | 60,185 | 90,965 | 151,150 |
| V043 | GRAYSON CO FISCAL COURT | 342,333 | 418,625 | 417,998 | - | 1,178,956 | - | - | 169,336 | 788,110 | 957,446 |
| V047 | HARDIN CO FISCAL COURT | 674,571 | 824,905 | 823,669 | 21,487 | 2,344,632 | - | - | 333,679 | 272,865 | 606,544 |
| V049 | HARRISON CO FISCAL COURT | 69,008 | 84,387 | 84,260 | - | 237,655 | - | - | 34,135 | 210,846 | 244,981 |
| V052 | HENRY CO FISCAL COURT | 39,367 | 48,140 | 48,068 | 4,495 | 140,070 | - | - | 19,473 | 230,120 | 249,593 |
| V054 | HOPKINS CO FISCAL COURT | 258,136 | 315,664 | 315,191 | - | 888,991 | - | - | 127,688 | 161,638 | 289,326 |
| V057 | JESSAMINE CO FISCAL COURT | 490,522 | 599,840 | 598,941 | 291,585 | 1,980,888 | - | - | 242,639 | 24,106 | 266,745 |
| V060 | KNOTT CO FISCAL CT | 29,393 | 35,944 | 35,890 | - | 101,227 | - | - | 14,539 | 151,784 | 166,323 |
| V062 | LARUE CO FISCAL COURT | 40,662 | 49,724 | 49,649 | 55,364 | 195,399 | - | - | 20,114 | 11,647 | 31,761 |
| V063 | LAUREL COUNTY FISCAL COUR | 54,371 | 66,488 | 66,388 | - | 187,247 | - | - | 26,895 | 202,663 | 229,558 |
| V067 | LETCHER CO FISCAL COURT | 59,666 | 72,964 | 72,854 | - | 205,484 | - | - | 29,514 | 295,244 | 324,758 |
| V070 | LIVINGSTON CO FISCAL CT | 51,942 | 63,517 | 63,422 | 110,723 | 289,604 | - | - | 25,693 | 5,288 | 30,981 |
| V072 | LYON COUNTY FISCAL COURT | 19,123 | 23,385 | 23,350 | - | 65,858 | - | - | 9,459 | 297,071 | 306,530 |
| V073 | MCCRACKEN CO FISCAL COURT | 655,048 | 801,032 | 799,831 | 250,189 | 2,506,100 | - | - | 324,022 | 598,376 | 922,398 |
| V076 | MADISON CO FISCAL COURT | 141,267 | 172,749 | 172,491 | 351,907 | 838,414 | - | - | 69,878 | 173,497 | 243,375 |
| V077 | MAGOFFIN CO FISCAL COURT | - | - | - | - | - | - | - | - | - | - |
| V078 | MARION CO FISCAL COURT | 56,656 | 69,283 | 69,179 | 17,854 | 212,972 | - | - | 28,025 | 50,712 | 78,737 |
| V079 | MARSHALL CO FISCAL COURT | 347,259 | 424,649 | 424,012 | 62,436 | 1,258,356 | - | - | 171,773 | 96,637 | 268,410 |
| V081 | MASON CO FIS CT | 85,864 | 104,999 | 104,842 | 8,811 | 304,516 | - | - | 42,473 | 81,022 | 123,495 |
| V083 | MENIFEE CO FISCAL COURT | 28,007 | 34,248 | 34,197 | 26,529 | 122,981 | - | - | 13,854 | 71,886 | 85,740 |
| V087 | MONTGOMERY CO FISCAL CT | 109,859 | 134,342 | 134,140 | 4,487 | 382,828 | - | - | 54,342 | 110,001 | 164,343 |
| V088 | MORGAN CO FISCAL CT | 9,762 | 11,938 | 11,920 | - | 33,620 | - | - | 4,829 | 211,244 | 216,073 |
| V090 | NELSON CO FISCAL COURT | 227,474 | 278,169 | 277,752 | 154,357 | 937,752 | - | - | 112,521 | 5,490 | 118,011 |
| V093 | OLDHAM CO FISCAL COURT | 601,411 | 735,441 | 734,339 | 280,771 | 2,351,962 | - | - | 297,491 | 754,398 | 1,051,889 |
| V094 | OWEN COUNTY FISCAL COURT | 29,286 | 35,812 | 35,759 | 56,022 | 156,879 | - | - | 14,488 | 19,934 | 34,420 |
| V096 | PENDLETON CO FISCAL COURT | 40,449 | 49,463 | 49,389 | 12,962 | 152,263 | - | - | 20,008 | 330,078 | 350,086 |
| V100 | PULASKI CO FISCAL CT | 424,753 | 519,414 | 518,635 | 76,877 | 1,539,679 | - | - | 210,106 | 233,869 | 443,975 |
| V103 | ROWAN CO FISCAL COURT | 90,601 | 110,792 | 110,626 | - | 312,019 | - | - | 44,816 | 692,597 | 737,413 |
| V105 | SCOTT CO FISCAL CT | 1,187,055 | 1,451,601 | 1,449,426 | 1,787,392 | 5,875,474 | - | - | 587,182 | - | 587,182 |
| V106 | SHELBY CO FISCAL COURT | 549,415 | 671,857 | 670,851 | 16,531 | 1,908,654 | - | - | 271,771 | 338,057 | 609,828 |
| V107 | SIMPSON CO FISCAL COURT | 93,631 | 114,498 | 114,326 | 3,759 | 326,214 | - | - | 46,315 | 80,432 | 126,747 |
| V108 | SPENCER CO TREASURER | 121,033 | 148,006 | 147,784 | - | 416,823 | - | - | 59,869 | 417,386 | 477,255 |
| V109 | TAYLOR COUNTY FISCAL COUR | 79,359 | 97,045 | 96,900 | 196,154 | 469,458 | - | - | 39,255 | - | 39,255 |
| V112 | TRIMBLE CO FISCAL COURT | 18,692 | 22,858 | 22,824 | - | 265,975 | - | - | 9,246 | 43,527 | 52,773 |
| V113 | UNION COUNTY FISCAL COURT | 34,728 | 42,467 | 42,404 | 19,093 | 138,692 | - | - | 17,178 | 11,604 | 28,782 |
| V115 | WASHINGTON CO FIS COURT | 49,542 | 60,583 | 60,492 | - | 170,617 | - | - | 24,506 | 172,927 | 197,433 |
| V119 | CITY OF HIGHLAND HEIGHTS | 108,917 | 133,190 | 132,990 | 6,333 | 381,430 | - | - | 53,876 | 82,676 | 136,552 |
| V120 | WOODFORD CO FISCAL COURT | 136,547 | 166,977 | 166,727 | 32,135 | 502,386 | - | - | 67,543 | 112,565 | 180,108 |
| V159 | CITY OF ERLANGER | 694,026 | 848,696 | 847,424 | 608,583 | 2,998,729 | - | - | 343,303 | 343,307 | 686,610 |
| V171 | CITY OF ADAIRVILLE | 4,446 | 5,437 | 5,429 | 233 | 15,545 | - | - | 2,199 | 57,494 | 59,693 |
| V196 | CITY OF BUTLER | 7,928 | 9,694 | 9,680 | 2,516 | 29,818 | - | - | 3,921 | 387 | 4,308 |
| V197 | CITY OF HAZARD | 10,242 | 12,524 | 12,506 | 5,628 | 40,900 | - | - | 5,066 | - | 5,066 |
| V205 | BARREN/METCALFE CO AMB SR | 299,961 | 366,810 | 366,260 | 1,100,712 | 2,133,743 | - | - | 148,377 | - | 148,377 |
| V298 | CITY OF PIKEVILLE | 194,032 | 237,274 | 236,919 | - | 668,225 | - | - | 95,979 | 846,770 | 942,749 |
| V330 | CITY OF OWENSBORO | 1,812,469 | 2,216,394 | 2,213,073 | 711,557 | 6,953,493 | - | - | 896,546 | 150,154 | 1,046,700 |
| V347 | CITY OF RADCLIFF | 528,220 | 645,938 | 644,971 | 14,012 | 1,833,141 | - | - | 261,286 | 186,170 | 447,456 |
| V359 | CITY OF ELSMERE | 130,884 | 160,052 | 159,813 | 310,021 | 760,770 | - | - | 64,742 | 28,142 | 92,884 |
| V408 | UNION EMERGENCY SERVICES | 313,751 | 383,674 | 383,099 | 1,870,766 | 4,165,489 | - | - | 155,198 | 38,161 | 193,359 |
| V447 | CITY OF ELIZABETHTOWN | 967,154 | 1,182,693 | 1,180,921 | 834,721 | 4,165,489 | - | - | 478,407 | - | 478,407 |
| V608 | WALTON FIRE DIST/EMS | 246,311 | 301,203 | 300,752 | 95,611 | 943,877 | - | - | 121,839 | 109,699 | 231,538 |
| V647 | CITY OF VINE GROVE | 36,185 | 44,249 | 44,182 | 260,789 | 385,405 | - | - | 17,899 | 33,754 | 51,653 |
| V708 | HERRON FIRE PROTECTION DI | 448,734 | 548,739 | 547,917 | 539,643 | 2,085,033 | - | - | 221,968 | 885,145 | 1,107,113 |
| V808 | POINT PLEASANT FIRE DIST | 145,003 | 177,319 | 177,053 | 222,837 | 722,212 | - | - | 71,727 | 219,432 | 291,159 |
| V919 | CITY OF WILDER | 222,206 | 271,727 | 271,320 | 78,019 | 843,272 | - | - | 109,915 | 182,336 | 292,251 |
| V959 | CITY OF COVINGTON | 2,827,000 | 3,457,023 | 3,451,843 | 1,169,267 | 10,905,133 | - | - | 1,398,388 | 123,947 | 1,522,335 |
| TOTAL | | 93,507,772 | 114,346,841 | 114,175,506 | 98,500,536 | 420,530,655 | - | - | 46,254,028 | 91,964,200 | 138,218,228 |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | Thereafter (29) |
|------------------------------------|------------------------------------|---|--------------|--------------|--------------|--------------|--------------------|
| | | 2021 (24) | 2022 (25) | 2023 (26) | 2024 (27) | 2025 (28) | |
| 39932 | JEFFERSON CO SHERIFF | 540,640 | 387,441 | 221,850 | 258,442 | - | - |
| 39934 | KENTON CO SHERIFF | 229,238 | 96,767 | 27,355 | 50,223 | - | - |
| 39936 | CAMPBELL CO SHERIFF | (28,984) | (23,485) | (16,617) | (3,313) | - | - |
| 39938 | FAYETTE CO SHERIFF | 1,213,210 | 685,783 | 380,146 | 219,595 | - | - |
| 39940 | DAVISS CO SHERIFF | 290,857 | 143,399 | 77,927 | 80,685 | - | - |
| 39944 | HARDIN COUNTY SHERIFF | 329,594 | 233,718 | 196,511 | 110,017 | - | - |
| 39946 | WARREN COUNTY SHERIFF | 289,710 | 219,608 | 216,529 | 140,954 | - | - |
| 39948 | BOONE COUNTY SHERIFF | 1,430,921 | 862,477 | 649,443 | 479,406 | - | - |
| 39952 | MADISON COUNTY SHERIFF | 231,492 | 123,547 | 58,990 | 48,042 | - | - |
| 39962 | BULLITT CO SHERIFF | (83,298) | (43,183) | (14,766) | 28,865 | - | - |
| A156 | CITY OF ANCHORAGE | (193,236) | (128,621) | (81,059) | (28,562) | - | - |
| AB19 | BELLEVUE/DAYTON FIRE | 259,624 | 168,680 | 114,373 | 73,936 | - | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | 312,157 | 158,212 | 72,984 | 45,191 | - | - |
| AD19 | SOUTHERN CAMPBELL F DIST | 96,931 | 48,758 | 34,710 | 25,300 | - | - |
| A100 | SOMERSET POLICE & FIRE | - | - | - | - | - | - |
| AS02 | ALLEN CO AMBULANCE SVC | 138,588 | 75,137 | 44,672 | 36,281 | - | - |
| AS20 | WOODFORD CO FIRE DISTRICT | 16,873 | 36,612 | 44,307 | 22,768 | - | - |
| B008 | BURLINGTON FIRE PRO DIST | 391,087 | 251,574 | 163,241 | 102,887 | - | - |
| B015 | CITY OF HILLVIEW | 447,364 | 287,459 | 198,692 | 101,279 | - | - |
| B045 | CITY OF BELLEFONTE | 39,190 | 16,232 | 9,599 | 8,103 | - | - |
| B048 | CITY OF HARLAN | - | - | - | - | - | - |
| B256 | BUECHEL FIRE PROTECT DIST | 1,146,368 | 781,350 | 564,407 | 261,708 | - | - |
| B259 | CITY OF LUDLOW | 313,194 | 174,218 | 118,876 | 71,000 | - | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 14,552,678 | 11,034,167 | 9,191,547 | 3,949,942 | - | - |
| B656 | LOUISVILLE AIRPORT AUTHR | 243,335 | 142,903 | 46,065 | 71,373 | - | - |
| B956 | LAKE DREAMLAND FIRE DIST | 51,505 | 54,641 | 53,198 | 25,550 | - | - |
| C106 | CITY OF SIMPSONVILLE | 317,816 | 175,254 | 105,795 | 49,514 | - | - |
| C156 | FAIRDALE FIRE DISTRICT | 126,961 | 112,140 | 70,827 | 50,569 | - | - |
| C256 | LOUISVILLE/JEFF CO METRO | 22,638,911 | 12,005,982 | 7,456,331 | 6,874,045 | - | - |
| C356 | INDIAN HILLS POLICE DEPT | (58,321) | (38,222) | (38,401) | (10,736) | - | - |
| D024 | CITY OF PEMBRROKE | (34,861) | (13,876) | (1,233) | (481) | - | - |
| D071 | CITY OF LEWISBURG | 8,817 | 4,507 | 4,024 | 2,888 | - | - |
| D098 | CITY OF COAL RUN VILLAGE | 61,272 | 43,530 | 35,606 | 18,263 | - | - |
| D106 | SIMPSONVILLE RURAL FIRE | 164,456 | 105,011 | 80,216 | 41,359 | - | - |
| G015 | ZONETON FIRE PROT DIST | 399,852 | 268,019 | 230,786 | 116,366 | - | - |
| GS06 | SHELBY CO SUB FIRE DIST | 14,454 | 8,753 | 6,111 | 4,339 | - | - |
| J002 | CITY OF SCOTTSVILLE | 422,761 | 165,896 | 45,175 | 33,253 | - | - |
| J003 | CITY OF LAWRENCEBURG | 213,521 | 111,988 | 58,814 | 41,497 | - | - |
| J007 | CITY OF MIDDLESBORO | 254,089 | 150,661 | 111,997 | 97,789 | - | - |
| J024 | CITY OF HOPKINSVILLE | 1,249,354 | 837,033 | 593,012 | 463,156 | - | - |
| J037 | CITY OF FRANKFORT | 1,962,300 | 1,286,618 | 953,720 | 605,128 | - | - |
| J040 | CITY OF LANCASTER | 45,387 | 31,759 | 24,320 | 16,633 | - | - |
| J059 | KENTON COUNTY AIRPORT BD | 1,509,962 | 704,785 | 387,461 | 369,150 | - | - |
| J063 | CITY OF LONDON | 375,275 | 166,909 | 64,527 | 80,142 | - | - |
| J067 | CITY OF WHITESBURG | 55,871 | 609 | (48,040) | (11,264) | - | - |
| J084 | CITY OF HARRODSBURG | (90,922) | (34,419) | (1,653) | 9,234 | - | - |
| J090 | CITY OF BARDSTOWN | 362,198 | 176,410 | 29,576 | 62,641 | - | - |
| J100 | CITY OF SOMERSET | 1,882,930 | 1,345,619 | 1,078,871 | 575,816 | - | - |
| J113 | CITY OF MORGANFIELD | 32,317 | 20,519 | 13,203 | 9,602 | - | - |
| J118 | CITY OF CORBIN | 380,165 | 204,636 | 138,186 | 101,885 | - | - |
| J154 | CITY OF EARLINGTON | - | - | - | - | - | - |
| J156 | CITY OF JEFFERSONTOWN | 795,279 | 558,599 | 465,490 | 291,988 | - | - |
| J210 | BOYD CO AMBULANCE SERVICE | 286,415 | 109,624 | 3,470 | 50,780 | - | - |
| J256 | CITY OF ST MATTHEWS | 161,296 | 71,870 | 3,680 | 51,369 | - | - |
| J259 | CITY OF PARK HILLS | (22,185) | (6,952) | 18,119 | 13,117 | - | - |
| J319 | CITY OF ALEXANDRIA | 174,414 | 116,737 | 100,491 | 63,814 | - | - |
| J324 | CITY OF OAK GROVE | 443,183 | 323,396 | 260,955 | 126,924 | - | - |
| J356 | CITY OF WEST BUECHEL | (20,934) | 72,838 | 138,697 | 66,502 | - | - |
| J359 | CITY OF FORT WRIGHT | 539,270 | 356,820 | 260,147 | 141,488 | - | - |
| J410 | CANNONSBURG VOL FIRE DEPT | 20,313 | 12,678 | 9,043 | 5,428 | - | - |
| J419 | CITY OF COLD SPRING | 220,217 | 190,432 | 150,512 | 75,926 | - | - |
| J456 | CITY OF SHIVELY | 1,482,638 | 754,620 | 379,413 | 257,642 | - | - |
| J510 | CITY OF CATLETTSBURG | 163,544 | 102,340 | 74,934 | 43,903 | - | - |
| J619 | CITY OF FORT THOMAS | 837,235 | 358,338 | 123,047 | 150,436 | - | - |
| J719 | CITY OF SOUTHGATE | 52,286 | 18,752 | 1,471 | 1,996 | - | - |
| J756 | CITY OF PROSPECT | (25,870) | (5,793) | 7,810 | 6,281 | - | - |
| J819 | CITY OF BELLEVUE | 148,506 | 108,730 | 72,958 | 44,848 | - | - |
| J859 | CITY OF VILLA HILLS | 392,098 | 167,818 | 36,250 | 28,846 | - | - |
| J919 | CITY OF DAYTON | 256,925 | 123,776 | 63,931 | 41,844 | - | - |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-------------|-------------|-----------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (24) | (25) | (26) | (27) | (28) | (29) |
| J956 | OKOLONA FIRE DISTRICT | 766,278 | 537,889 | 437,246 | 233,573 | - | - |
| J959 | CITY OF INDEPENDENCE | 361,130 | 188,432 | 120,925 | 96,966 | - | - |
| K001 | CITY OF COLUMBIA | 183,653 | 101,405 | 53,711 | 38,274 | - | - |
| K010 | CITY OF ASHLAND | 1,433,022 | 885,477 | 625,191 | 415,507 | - | - |
| K011 | CITY OF DANVILLE | 485,738 | 203,437 | 79,666 | 101,393 | - | - |
| K016 | CITY OF MORGANTOWN | 92,963 | 47,387 | 15,200 | 12,564 | - | - |
| K018 | CITY OF MURRAY | 715,422 | 242,473 | (27,627) | 79,194 | - | - |
| K019 | CITY OF NEWPORT | 946,221 | 442,254 | 265,974 | 249,404 | - | - |
| K026 | CITY OF MANCHESTER | 48,744 | 31,401 | 9,865 | 14,133 | - | - |
| K029 | CITY OF BURKESVILLE | 46,594 | 26,067 | 20,151 | 14,324 | - | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | 2,528,473 | 1,336,513 | 726,662 | 641,543 | - | - |
| K041 | CITY OF WILLIAMSTOWN | 155,295 | 103,869 | 79,476 | 42,281 | - | - |
| K043 | CITY OF LEITCHFIELD | 358,220 | 171,503 | 73,094 | 53,524 | - | - |
| K049 | CITY OF CYNTHIANA | 416,238 | 244,225 | 132,420 | 93,744 | - | - |
| K065 | CITY OF BEATTYVILLE | (7,207) | (12,903) | (17,510) | (2,530) | - | - |
| K071 | CITY OF RUSSELLVILLE | 274,328 | 132,333 | 82,609 | 71,337 | - | - |
| K078 | CITY OF LEBANON | 290,121 | 148,615 | 85,898 | 52,194 | - | - |
| K079 | CITY OF BENTON | 101,095 | 93,150 | 83,819 | 43,031 | - | - |
| K090 | NELSON COUNTY BD OF ED | 60,718 | 27,234 | 4,948 | 3,234 | - | - |
| K091 | CITY OF CARLISLE | (43,874) | (25,701) | (13,525) | (493) | - | - |
| K099 | CITY OF STANTON | 204,373 | 133,235 | 103,322 | 51,149 | - | - |
| K103 | CITY OF MOREHEAD | 189,364 | 95,603 | 64,268 | 51,023 | - | - |
| K105 | CITY OF GEORGETOWN | 822,594 | 361,524 | 109,674 | 188,615 | - | - |
| K106 | CITY OF SHELBYVILLE | 431,547 | 487,721 | 462,030 | 247,519 | - | - |
| K108 | CITY OF TAYLORSVILLE | 17,916 | (2,321) | (14,955) | (2,740) | - | - |
| K111 | CITY OF CADIZ | (83,410) | (101,647) | (108,174) | (34,411) | - | - |
| K114 | CITY OF BOWLING GREEN | 3,693,631 | 2,346,954 | 1,575,223 | 1,008,580 | - | - |
| K115 | CITY OF SPRINGFIELD | 64,721 | (12,983) | (55,558) | (14,151) | - | - |
| K120 | CITY OF VERSAILLES | 626,772 | 308,194 | 197,341 | 146,277 | - | - |
| K200 | CITY OF FERGUSON | - | - | - | - | - | - |
| K256 | JEFFERSONTOWN FIRE DIST | 3,805,039 | 2,226,970 | 1,250,455 | 630,119 | - | - |
| K315 | MT WASHINGTON FIRE P DIST | 178,457 | 76,468 | 30,203 | 35,410 | - | - |
| K319 | CITY OF SILVER GROVE | - | - | - | - | - | - |
| K356 | ST MATTHEWS FIRE DIST. | 4,842,924 | 2,350,696 | 912,880 | 520,512 | - | - |
| K414 | CITY OF SMITHS GROVE | 13,692 | 10,479 | 8,738 | 4,768 | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 293,200 | 198,739 | 129,245 | 79,000 | - | - |
| K456 | CAMP TAYLOR FIRE PRO DIST | 166,054 | 107,261 | 62,718 | 35,929 | - | - |
| K559 | CITY OF TAYLOR MILL | (12,957) | 29,408 | 30,362 | 35,832 | - | - |
| K656 | MCMAHAN FIRE PRO DIST 14 | (563,480) | (236,623) | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 317,306 | 146,707 | 99,088 | 84,852 | - | - |
| K719 | CENTRAL CAMPBELL CO FIRE | 507,548 | 255,860 | 146,915 | 98,632 | - | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 139,533 | 53,299 | 20,760 | 28,565 | - | - |
| K856 | HIGHVIEW FIRE DISTRICT | 472,226 | 376,967 | 326,802 | 153,170 | - | - |
| K859 | CITY OF FORT MITCHELL | 444,486 | 266,840 | 172,832 | 118,100 | - | - |
| K956 | CITY OF MEADOW VALE | - | - | - | - | - | - |
| L001 | ADAIR CO AMBULANCE SER | 221,284 | 130,995 | 81,383 | 47,800 | - | - |
| L005 | CITY OF GLASGOW | 658,037 | 359,836 | 222,518 | 170,192 | - | - |
| L009 | CITY OF PARIS | (102,504) | (80,373) | (93,607) | (10,094) | - | - |
| L015 | CITY OF MT WASHINGTON | 295,843 | 129,608 | 79,364 | 63,516 | - | - |
| L025 | CITY OF WINCHESTER | 978,975 | 595,895 | 427,341 | 300,086 | - | - |
| L031 | EDMONSON CO AMBULANCE DIS | 59,676 | 37,344 | 26,711 | 17,904 | - | - |
| L035 | CITY OF FLEMINGSBURG | 104,178 | 59,611 | 27,756 | 18,102 | - | - |
| L039 | CITY OF WARSAW | 31,431 | 73,211 | 89,943 | 37,378 | - | - |
| L044 | GREEN CO AMBULANCE SVC | 114,749 | 79,935 | 55,541 | 30,478 | - | - |
| L050 | CITY OF MUNFORDVILLE | 55,186 | 42,447 | 35,511 | 17,421 | - | - |
| L052 | CITY OF EMINENCE | 54,958 | 25,250 | 10,864 | 12,056 | - | - |
| L057 | CITY OF NICHOLASVILLE | 1,506,151 | 895,142 | 563,862 | 378,356 | - | - |
| L061 | CITY OF BARBOURVILLE | (31,097) | (7,854) | (6,477) | 3,593 | - | - |
| L072 | CITY OF EDYVILLE | 13,991 | (3,967) | (13,894) | 180 | - | - |
| L073 | CITY OF PADUCAH | 1,526,042 | 1,005,496 | 741,079 | 523,815 | - | - |
| L077 | CITY OF SALYERSVILLE | 63,900 | 46,102 | 39,934 | 20,653 | - | - |
| L086 | CITY OF TOMPKINSVILLE | (57,108) | (86,688) | (90,384) | (27,191) | - | - |
| L090 | CITY OF NEW HAVEN | 3,071 | (762) | (2,195) | 257 | - | - |
| L107 | CITY OF FRANKLIN | 357,687 | 304,526 | 289,303 | 144,984 | - | - |
| L108 | SPENCER CO FIRE DIST | 32,745 | 13,196 | 2,974 | 4,308 | - | - |
| L110 | CITY OF ELKTON | (27,522) | (34,808) | (38,163) | (13,159) | - | - |
| L159 | ELSMERE FIRE PROTECTION | 51,680 | 22,295 | 4,863 | 17,674 | - | - |
| L356 | EASTWOOD FIRE PROT DIST | (853,367) | (925,375) | (974,507) | (380,058) | - | - |
| L456 | HARRODS CREEK FIRE DIST | (1,903,326) | (2,103,260) | (2,239,581) | (873,437) | - | - |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|------------------------------------|---|--------------|--------------|--------------|--------------|--------------------|
| | | 2021 (24) | 2022 (25) | 2023 (26) | 2024 (27) | 2025 (28) | Thereafter (29) |
| L556 | LYNDON FIRE PROTECT DIST | (1,721,567) | (725,670) | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 628,625 | 371,728 | 248,128 | 133,613 | - | - |
| L756 | PLEASURE RIDGE PARK FIRE | 2,648,151 | 2,116,167 | 1,831,903 | 827,216 | - | - |
| L956 | WORTHINGTON FIRE DEPT | (2,138,254) | (2,186,214) | (2,225,251) | (867,848) | - | - |
| M014 | CITY OF HARDINSBURG | 134,077 | 72,034 | 34,772 | 19,988 | - | - |
| M015 | BULLITT CO FISCAL COURT | (561,883) | (399,826) | (291,491) | (110,746) | - | - |
| M042 | CITY OF MAYFIELD | 899,755 | 453,557 | 292,223 | 199,465 | - | - |
| M054 | CITY OF DAWSON SPRINGS | 19,244 | 26,807 | 37,638 | 20,099 | - | - |
| M059 | KENTON COUNTY FISCAL CT | 518,601 | 297,693 | 215,013 | 163,944 | - | - |
| M069 | CITY OF STANFORD | 258,254 | 184,829 | 141,285 | 68,392 | - | - |
| M076 | CITY OF RICHMOND | 2,238,092 | 1,346,459 | 878,827 | 522,249 | - | - |
| M081 | CITY OF MAYSVILLE | 1,370,984 | 499,766 | 83,384 | 98,448 | - | - |
| M085 | CITY OF EDMONTON | 52,627 | 24,781 | (1,802) | 5,626 | - | - |
| M096 | CITY OF FALMOUTH | 82,084 | 46,730 | 30,001 | 13,846 | - | - |
| M109 | CITY OF CAMPBELLVILLE | 334,155 | 138,719 | 25,970 | 47,651 | - | - |
| M110 | CITY OF GUTHRIE | (72,177) | (33,435) | (17,219) | (6,716) | - | - |
| M113 | CITY OF STURGIS | - | - | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | 94,478 | 55,037 | 29,958 | 16,263 | - | - |
| M315 | CITY OF PIONEER VILLAGE | 74,449 | 38,642 | 25,543 | 16,343 | - | - |
| M356 | MIDDLETOWN FIRE PROT DIST | (2,397,571) | (829,310) | - | - | - | - |
| N008 | CITY OF FLORENCE | 1,878,682 | 839,612 | 493,492 | 428,985 | - | - |
| N009 | CITY OF MILLERSBURG | - | - | - | - | - | - |
| N011 | CITY OF PERRYVILLE | 9,620 | 4,258 | 563 | 1,092 | - | - |
| N012 | CITY OF BROOKSVILLE | 13,102 | 5,206 | (1,307) | 1,355 | - | - |
| N014 | CITY OF IRVINGTON | 155,245 | 142,987 | 137,112 | 56,983 | - | - |
| N050 | CITY OF HORSE CAVE | (61,498) | (21,991) | - | - | - | - |
| N051 | CITY OF HENDERSON | 1,164,145 | 561,788 | 274,304 | 272,129 | - | - |
| N054 | CITY OF MADISONVILLE | 1,019,376 | 559,464 | 331,042 | 283,388 | - | - |
| N071 | CITY OF AUBURN | - | - | - | - | - | - |
| N076 | MADISON CO EMS | 532,695 | 294,495 | 181,055 | 137,873 | - | - |
| N087 | CITY OF MT STERLING | 337,600 | 214,041 | 172,829 | 99,534 | - | - |
| N088 | MORGAN CO AMBULANCE SERV | 60,902 | 14,154 | (6,665) | 3,263 | - | - |
| N093 | CITY OF LAGRANGE | (22,583) | (32,922) | (23,930) | 7,385 | - | - |
| N094 | CITY OF OWENTON | (3,088) | 13,518 | 23,851 | 12,134 | - | - |
| N099 | CITY OF CLAY CITY | (47,364) | (14,213) | - | - | - | - |
| N100 | CITY OF BURNSIDE | 84,955 | 55,506 | 31,154 | 17,092 | - | - |
| N104 | CITY OF JAMESTOWN | (55,170) | (33,841) | (26,629) | (8,490) | - | - |
| P007 | CITY OF PINEVILLE | 56,386 | 27,984 | 7,175 | 11,202 | - | - |
| P015 | CITY OF LEBANON JUNCTION | (17,629) | (4,744) | 5,719 | 4,835 | - | - |
| P033 | ESTILL COUNTY EMS | (177,691) | (129,560) | (92,083) | (25,100) | - | - |
| P041 | CITY OF DRY RIDGE | 359,994 | 229,668 | 151,621 | 80,317 | - | - |
| P043 | CITY OF CLARKSON | 6,380 | (1,030) | (5,463) | (1,184) | - | - |
| P079 | CITY OF CALVERT CITY | 152,862 | 86,463 | 72,409 | 40,611 | - | - |
| P093 | SOUTH OLDHAM FIRE DEPT | 186,537 | 82,419 | 29,391 | 31,360 | - | - |
| P116 | CITY OF MONTICELLO | (873) | (16,361) | (24,789) | 2,187 | - | - |
| P117 | CITY OF CLAY | 1,894 | (881) | (1,506) | 706 | - | - |
| R015 | CITY OF SHEPHERDSVILLE | 1,445,190 | 870,346 | 581,305 | 323,775 | - | - |
| R017 | CITY OF PRINCETON | 122,085 | 45,325 | 19,687 | 25,688 | - | - |
| R036 | CITY OF PRESTONSBURG | - | - | - | - | - | - |
| R045 | CITY OF RUSSELL | 232,955 | 154,624 | 104,779 | 66,493 | - | - |
| R057 | CITY OF WILMORE | 106,736 | 52,194 | 38,898 | 27,118 | - | - |
| R104 | CITY OF RUSSELL SPRINGS | 84,278 | 30,067 | 10,726 | 16,291 | - | - |
| R105 | CITY OF STAMPING GROUND | 40,387 | 20,152 | 18,798 | 8,992 | - | - |
| T559 | INDEPENDENCE FIRE DIST | 287,129 | 93,353 | (5,548) | 60,777 | - | - |
| V001 | ADAIR COUNTY FISCAL COURT | 62,793 | 41,873 | 32,889 | 24,828 | - | - |
| V002 | ALLEN COUNTY FISCAL COURT | 476,608 | 357,027 | 284,617 | 128,941 | - | - |
| V003 | ANDERSON CO FISCAL COURT | 99,242 | 57,572 | 43,099 | 31,266 | - | - |
| V005 | BARREN CO FISCAL CT | 520,498 | 357,641 | 257,563 | 147,350 | - | - |
| V007 | BELL CO FISCAL CT | 177,070 | 118,221 | 91,265 | 45,520 | - | - |
| V008 | BOONE CO FISCAL CT | 383,500 | 157,607 | 86,213 | 95,122 | - | - |
| V009 | BOURBON CO FISCAL COURT | 38,735 | 47,900 | 56,985 | 31,116 | - | - |
| V011 | BOYLE COUNTY FISCAL COURT | 287,686 | 177,960 | 106,813 | 85,428 | - | - |
| V012 | BRACKEN CO FISCAL COURT | 20,031 | 6,139 | 1,314 | 4,477 | - | - |
| V013 | BREATHITT CO FISCAL COURT | 37,296 | 5,325 | (30,787) | (9,736) | - | - |
| V014 | BRECKINRIDGE CO FISCAL CT | 226,600 | 84,227 | 40,416 | 25,433 | - | - |
| V017 | CALDWELL CO FISCAL COURT | 36,073 | 26,347 | 23,136 | 19,368 | - | - |
| V019 | CAMPBELL CO FISCAL CT | 578,177 | 373,817 | 266,308 | 162,250 | - | - |
| V023 | CASEY CO FISCAL COURT | 128,574 | 89,924 | 57,659 | 30,577 | - | - |
| V025 | CLARK COUNTY FISCAL COURT | 461,072 | 235,316 | 113,492 | 93,439 | - | - |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|------------------------------------|---|-------------------|-------------------|-------------------|--------------|--------------------|
| | | 2021 (24) | 2022 (25) | 2023 (26) | 2024 (27) | 2025 (28) | Thereafter (29) |
| V030 | DAVISS CO FISCAL COURT | 1,084,608 | 574,013 | 312,342 | 226,605 | - | - |
| V032 | ELLIOTT CO FISCAL CT | 29,484 | 58,287 | 61,608 | 25,603 | - | - |
| V035 | FLEMING CO FISCAL COURT | 61,827 | 29,249 | 15,479 | 13,759 | - | - |
| V037 | FRANKLIN CO FISCAL COURT | 686,800 | 449,472 | 330,853 | 237,233 | - | - |
| V041 | GRANT COUNTY FISCAL COURT | 227,258 | 127,359 | 44,873 | 37,410 | - | - |
| V043 | GRAYSON CO FISCAL COURT | 141,831 | 60,147 | (26,251) | 45,783 | - | - |
| V047 | HARDIN CO FISCAL COURT | 833,258 | 435,935 | 257,918 | 210,976 | - | - |
| V049 | HARRISON CO FISCAL COURT | (12,601) | (4,761) | (904) | 10,941 | - | - |
| V052 | HENRY CO FISCAL COURT | (31,757) | (37,537) | (33,576) | (6,653) | - | - |
| V054 | HOPKINS CO FISCAL COURT | 245,985 | 157,185 | 110,973 | 85,522 | - | - |
| V057 | JESSAMINE CO FISCAL COURT | 795,478 | 460,678 | 271,737 | 186,249 | - | - |
| V060 | KNOTT CO FISCAL CT | (45,579) | (11,203) | (9,442) | 1,128 | - | - |
| V062 | LARUE CO FISCAL COURT | 72,580 | 47,317 | 26,681 | 17,059 | - | - |
| V063 | LAUREL COUNTY FISCAL COUR | (55,614) | (10,611) | 10,804 | 13,110 | - | - |
| V067 | LETCHER CO FISCAL COURT | (63,113) | (31,219) | (24,968) | 26 | - | - |
| V070 | LIVINGSTON CO FISCAL CT | 96,983 | 72,259 | 58,188 | 31,193 | - | - |
| V072 | LYON COUNTY FISCAL COURT | (97,819) | (71,077) | (53,890) | (17,887) | - | - |
| V073 | MCCRACKEN CO FISCAL COURT | 521,561 | 404,897 | 395,721 | 261,524 | - | - |
| V076 | MADISON CO FISCAL COURT | 178,786 | 157,660 | 169,406 | 89,186 | - | - |
| V077 | MAGOFFIN CO FISCAL COURT | - | - | - | - | - | - |
| V078 | MARION CO FISCAL COURT | 42,917 | 36,024 | 33,110 | 22,185 | - | - |
| V079 | MARSHALL CO FISCAL COURT | 449,979 | 241,141 | 174,101 | 124,725 | - | - |
| V081 | MASON CO FIS CT | 94,940 | 41,869 | 21,697 | 22,514 | - | - |
| V083 | MENIFEE CO FISCAL COURT | (5,715) | 8,365 | 21,590 | 13,002 | - | - |
| V087 | MONTGOMERY CO FISCAL CT | 90,152 | 51,932 | 42,032 | 34,371 | - | - |
| V088 | MORGAN CO FISCAL CT | (86,085) | (53,085) | (32,288) | (10,995) | - | - |
| V090 | NELSON CO FISCAL CT | 372,545 | 219,358 | 137,133 | 90,704 | - | - |
| V093 | OLDHAM CO FISCAL COURT | 777,903 | 320,616 | 74,201 | 127,353 | - | - |
| V094 | OWEN COUNTY FISCAL COURT | 45,094 | 31,660 | 29,433 | 16,272 | - | - |
| V096 | PENDLETON CO FISCAL COURT | (86,935) | (65,833) | (37,176) | (7,879) | - | - |
| V100 | PULASKI CO FISCAL CT | 512,390 | 256,770 | 184,918 | 141,625 | - | - |
| V103 | ROWAN CO FISCAL COURT | (203,942) | (124,305) | (80,557) | (16,590) | - | - |
| V105 | SCOTT CO FISCAL CT | 2,278,611 | 1,404,704 | 1,014,909 | 590,067 | - | - |
| V106 | SHELBY CO FISCAL COURT | 463,068 | 363,766 | 274,882 | 197,110 | - | - |
| V107 | SIMPSON CO FISCAL COURT | 105,137 | 48,027 | 22,288 | 24,015 | - | - |
| V108 | SPENCER CO TREASURER | (44,724) | (29,395) | (4,402) | 18,089 | - | - |
| V109 | TAYLOR COUNTY FISCAL COUR | 169,279 | 116,856 | 94,302 | 49,765 | - | - |
| V112 | TRIMBLE CO FISCAL COURT | 52,832 | 61,880 | 68,655 | 29,835 | - | - |
| V113 | UNION COUNTY FISCAL COURT | 44,133 | 32,176 | 20,085 | 13,516 | - | - |
| V115 | WASHINGTON CO FIS COURT | (11,135) | (3,850) | (14,343) | 2,513 | - | - |
| V119 | CITY OF HIGHLAND HEIGHTS | 110,929 | 95,148 | 40,991 | 33,810 | - | - |
| V120 | WOODFORD CO FISCAL COURT | 127,837 | 99,198 | 52,444 | 42,798 | - | - |
| V159 | CITY OF ERLANGER | 860,701 | 614,217 | 520,597 | 316,604 | - | - |
| V171 | CITY OF ADAIRVILLE | (10,811) | (13,528) | (14,775) | (5,034) | - | - |
| V196 | CITY OF BUTLER | 11,277 | 6,807 | 4,409 | 3,017 | - | - |
| V197 | CITY OF HAZARD | 17,402 | 9,180 | 5,449 | 3,802 | - | - |
| V205 | BARREN/METCALFE CO AMB SR | 889,605 | 531,607 | 370,553 | 193,601 | - | - |
| V298 | CITY OF PIKEVILLE | (138,956) | (92,272) | (53,991) | 10,695 | - | - |
| V330 | CITY OF OWENSBORO | 2,918,097 | 1,515,563 | 846,431 | 626,703 | - | - |
| V347 | CITY OF RADCLIFF | 663,938 | 350,814 | 204,673 | 166,260 | - | - |
| V359 | CITY OF ELSMERE | 286,392 | 191,145 | 121,533 | 68,816 | - | - |
| V408 | UNION EMERGENCY SERVICES | 627,630 | 461,295 | 386,431 | 202,051 | - | - |
| V447 | CITY OF ELIZABETHTOWN | 1,658,678 | 975,384 | 643,708 | 409,313 | - | - |
| V608 | WALTON FIRE DIST/EMS | 377,803 | 170,953 | 88,688 | 74,895 | - | - |
| V647 | CITY OF VINE GROVE | 100,836 | 95,344 | 94,712 | 42,859 | - | - |
| V708 | HEBRON FIRE PROTECTION DI | 692,406 | 251,501 | (28,359) | 62,373 | - | - |
| V808 | POINT PLEASANT FIRE DIST | 290,536 | 107,709 | 6,532 | 26,276 | - | - |
| V919 | CITY OF WILDER | 270,756 | 150,653 | 67,087 | 62,525 | - | - |
| V959 | CITY OF COVINGTON | 4,390,254 | 2,504,799 | 1,456,929 | 1,030,816 | - | - |
| TOTAL | | 127,222,720 | 73,639,058 | 47,589,151 | 33,861,497 | - | - |



Kentucky Employees Retirement System

GASB Statements No. 68 Accounting and Financial
Reporting for Pensions as of June 30, 2020





December 22, 2020

Board of Trustees
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2020

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by participating employers for financial reporting for fiscal years ending between (and including) June 30, 2020 and June 30, 2021. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. House Bill 1 passed during the 2019 Special Legislative Session and allowed certain agencies in the Non-Hazardous plan to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 Legislative Session and delayed the effective date of cessation under these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total Pension Liability to reflect this legislation.

Members of the Board
December 22, 2020
Page 2

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.

Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

This report provides the Collective Pension Amounts under GASB Statement No. 68 which will be allocated to employers participating in the KERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective Pension Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

This report is based upon information furnished by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System. This report complements the GASB 67 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 67 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

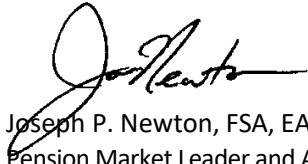
This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.



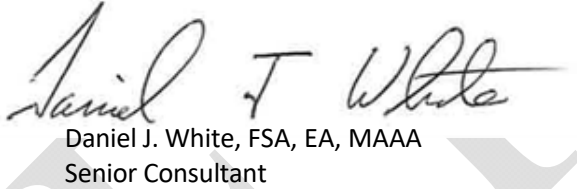
Members of the Board
December 22, 2020
Page 3

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All three of the undersigned are Enrolled Actuaries. They are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

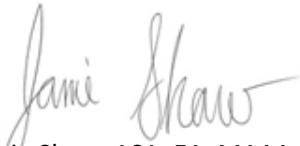
Respectfully submitted,
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Joseph P. Newton, FSA, EA, MAAA
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Senior Consultant



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SECTION 1

DISCUSSION

Discussion

Accounting Standards

For pension plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards of financial reporting for employers whose employees participate in a pension plan.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 68. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2020 Comprehensive Annual Financial Report.

Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. House Bill 1 passed during the 2019 Special Legislative Session and allowed certain agencies in the Non-Hazardous plan to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 Legislative Session and delayed the effective date of cessation under these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total Pension Liability to reflect this legislation.

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.



Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2020.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

Single discount rates of 5.25% for the non-hazardous system and 6.25% for the hazardous system were used to measure the total pension liability for the fiscal year ending June 30, 2020. This single discount rate was based on the expected rate of return on pension plan investments for each system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system.

The projection of cash flows used to determine the single discount rate must include an assumption regarding future employer contributions made each year. The future contributions are projected in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session. If there is a pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 42 of GASB Statement No. 67). Legislation has been enacted for multiple years (for FY 18/19, FY 19/20, and FY 20/21) that allowed certain employers (referred to as "Quasi" agencies) in the KERS Non-Hazardous Fund to contribute 41.06% of pay into the retirement fund, which is significantly less than the actuarially determined contribution rate. We have confirmed that the single discount rate used in the GASB calculations remains unchanged if these Quasi agencies were assumed to continue making contributions at a reduced rate in future years.



Methodology for Proportionate Shares

The proportionate share of the Collective Pension Amounts for employers that participate in the KERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net Pension Liability and Pension Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2020 for the KERS Hazardous fund. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

House Bill 1, passed during the 2019 special legislative session, allowed certain employers within the KERS Non-Hazardous System to contribute less than the actuarially determined contribution during fiscal year ending June 30, 2020. Despite this being the second year the contribution reduction has been granted for these employers, we do not expect this to be a long-term funding policy change. Because this is not expected to be an ongoing contribution reduction, determining the KERS Non-Hazardous employers' proportionate share based on the employers' actual contributions would not be reflective of the employers' long-term contribution effort. As a result, the proportionate share calculations for employers of the KERS Non-Hazardous System were based on the employers' covered payroll provided for fiscal year ending June 30, 2020, which would result in the same proportionate share allocation if all the participating employers contributed the same contribution rate. Note, this is the same methodology used for the proportionate share calculation for the KERS Non-Hazardous employers at the June 30, 2019 measurement date. It is our opinion that this is reasonable and appropriate, and complies with applicable requirements under GASB No. 68.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2020 for either the non-hazardous or hazardous funds.

Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2019:

| Membership Status | <u>Non-Hazardous</u> (1) | <u>Hazardous</u> (2) |
|--|------------------------------------|--------------------------------|
| Inactive plan members currently receiving benefits: | 47,410 | 4,537 |
| Inactive plan members entitled to but no yet receiving benefits: | 51,914 | 6,248 |
| Active plan members: | 33,696 | 3,705 |
| Total plan members: | 133,020 | 14,490 |



Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 measurement period, the expected remaining service lives of all employees and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 measurement period was the following for each retirement system.

| Development of the Average Expected Remaining Service Life | <u>Non-Hazardous</u> | <u>Hazardous</u> |
|---|-----------------------------|-------------------------|
| | (1) | (2) |
| Total expected remaining service lives of all employees (years): | 301,209 | 32,252 |
| Total plan members: | 133,020 | 14,490 |
| Average expected remaining service life (years): | 2.26 | 2.23 |

Differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net Pension Liability as of June 30, 2020 (\$ in thousands)

| System (1) | Total Pension Liability (2) | Plan Fiduciary Net Position (3) | Employers' Net Pension Liability (Asset) (4) | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (5) | Covered Payroll ¹ (6) | Net Pension Liability as a Percentage of Covered Payroll (7) |
|---------------------------|--------------------------------|------------------------------------|---|---|-------------------------------------|---|
| KERS Non-Hazardous System | \$ 16,472,733 | \$ 2,308,080 | \$ 14,164,653 | 14.01% | \$ 1,476,156 | 959.56% |
| KERS Hazardous System | \$ 1,251,027 | \$ 690,350 | \$ 560,677 | 55.18% | \$ 171,840 | 326.28% |

Note:

¹ Based on derived compensation for fiscal year ending 2020 using the provided employer contribution information.



Exhibit 2

Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

| <u>Change in the Net Pension Liability</u> | <u>Measurement Period</u> <u>Ending June 30, 2020</u> | |
|---|--|----------------------------|
| | <u>KERS Non-Hazardous</u> | <u>KERS Hazardous</u> |
| (1) | (2) | (3) |
| Total pension liability | | |
| Service Cost | \$ 179,702 | \$ 25,568 |
| Interest | 832,178 | 74,357 |
| Benefit Changes | 0 | 0 |
| Difference between actual and expected experience | 115,515 | (1,095) |
| Assumption Changes | 0 | 0 |
| Benefit Payments | <u>(1,011,336)</u> | <u>(75,029)</u> |
| Net Change in Total Pension Liability | \$ 116,059 | \$ 23,801 |
| Total Pension Liability - Beginning | 16,356,674 | 1,227,226 |
| Total Pension Liability - Ending (a) | <u>\$ 16,472,733</u> | <u>\$ 1,251,027</u> |
| Plan Fiduciary Net Position¹ | | |
| Contributions - Employer | \$ 948,592 | \$ 59,115 |
| Contributions - Member ² | 96,594 | 19,769 |
| Refunds of contributions to members | (11,523) | (3,168) |
| Retirement benefits | (999,813) | (71,861) |
| Net Investment Income ² | 52,499 | 6,739 |
| Administrative Expense | (11,941) | (1,176) |
| Other | <u>0</u> | <u>0</u> |
| Net Change in Plan Fiduciary Net Position | \$ 74,408 | \$ 9,418 |
| Plan Fiduciary Net Position - Beginning | 2,233,672 | 680,932 |
| Prior Year Adjustment | <u>-</u> | <u>-</u> |
| Plan Fiduciary Net Position - Ending (b) | <u>\$ 2,308,080</u> | <u>\$ 690,350</u> |
| Net Pension Liability - Ending (a) - (b) | 14,164,653 | 560,677 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 14.01% | 55.18% |
| Covered Payroll³ | \$ 1,476,156 | \$ 171,840 |
| Net Pension Liability as a Percentage of Covered Payroll | 959.56% | 326.28% |

Notes:

¹ Does not include 401(h) assets

² Does not include 401(h) contributions and investment income on 401(h) contributions

³ Based on derived compensation using the provided employer contributions information for fiscal year 2020



Exhibit 3

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2020 (\$ in thousands)

| System (1) | Actuarially Determined Contribution ¹ (2) | Total Employer Contributions (3) | Contribution Deficiency (Excess) (4) | Covered Employee Payroll ² (5) | Actual Contributions as a Percentage of Covered Payroll (6) |
|---------------------------|---|--|---|---|--|
| KERS Non-Hazardous System | \$ 1,048,513 | \$ 948,592 | \$ 99,921 | \$ 1,476,156 | 64.26% |
| KERS Hazardous System | \$ 59,096 | \$ 59,115 | \$ (19) | \$ 171,840 | 34.40% |

Note:

¹ Actuarially determined contribution rate for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

² Based on derived compensation for fiscal year ending 2020 using the provided employer contribution information.



Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2020 that are documented in the schedule on the previous page are calculated as of June 30, 2017. Based on the June 30, 2017 actuarial valuation report, the actuarial methods and assumptions used to calculate these contribution rates are below:

| Item | KERS Non-Hazardous | KERS Hazardous |
|--|---|---|
| Determined by the Actuarial Valuation as of: | June 30, 2017 | June 30, 2017 |
| Actuarial Cost Method: | Entry Age Normal | Entry Age Normal |
| Asset Valuation Method: | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Amortization Method: | Level Percent of Pay | Level Percent of Pay |
| Amortization Period: | 26 Years, Closed | 26 Years, Closed |
| Payroll Growth Rate: | 0.00% | 0.00% |
| Investment Return: | 5.25% | 6.25% |
| Inflation: | 2.30% | 2.30% |
| Salary Increases: | 3.55% to 15.55%, varies by service | 3.55% to 19.55%, varies by service |
| Mortality: | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) |



Exhibit 4
Sensitivity of the Net Pension Liability to Changes in the Discount Rate
(\$ in thousands)

| System (1) | 1.00% Decrease (4.25% for Non-Hazardous) (5.25% for Hazardous) (2) | Current Discount Rate (5.25% for Non-Hazardous) (6.25% for Hazardous) (3) | 1.00% Increase (6.25% for Non-Hazardous) (7.25% for Hazardous) (4) |
|---------------------------|---|--|---|
| KERS Non-Hazardous System | \$ 16,223,729 | \$ 14,164,653 | \$ 12,472,483 |
| KERS Hazardous System | \$ 717,449 | \$ 560,677 | \$ 433,056 |



Exhibit 5

Components of Aggregate Pension Expense (Measurement Date of June 30, 2020)

| Component (1) | KERS Non-Hazardous (2) | KERS Hazardous (3) |
|--|------------------------------|--------------------------|
| 1. Total service cost: | \$ 179,701,956 | \$ 25,568,265 |
| 2. Interest on total pension liability: | 832,177,810 | 74,356,962 |
| 3. Current-period benefit changes: | 0 | 0 |
| 4. Member contributions: | (96,593,955) | (19,768,552) |
| 5. Projected earnings on plan investments: | (117,842,865) | (42,641,991) |
| 6. Administrative expense: | 11,941,243 | 1,175,931 |
| 7. Other: | - | - |
| 8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹ | 389,026,124 | 31,115,080 |
| 9. Recognition of deferred outflows/ (inflows) due to assets: ² | 22,000,330 | 7,330,940 |
| 10. Total Aggregate Pension Expense: | \$ 1,220,410,643 | \$ 77,136,635 |

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 6

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Non-Hazardous Retirement System

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
|-----------|------------------------------|---|-------------------------------|---|---------------|---------------|-----------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 2.82 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | (134,379,230) | - | 2.79 | - | - | - | - | - | - |
| 2017-2018 | 153,564,272 | - | 2.71 | 40,232,706 | - | - | - | - | - |
| 2018-2019 | 70,528,545 | 16,066,349 | 2.59 | 27,231,098 | 16,066,349 | - | - | - | - |
| 2019-2020 | 115,515,243 | 64,402,304 | 2.26 | 51,112,939 | 51,112,939 | 13,289,365 | - | - | - |
| | | \$ 80,468,653 | | \$ 118,576,743 | \$ 67,179,288 | \$ 13,289,365 | \$ - | \$ - | \$ - |

Differences Between Projected and Actual Earnings on Pension Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments | | | | | |
|-----------|------------------------------|---|-------------------------------|--|-----------------|--------------|---------------|---------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ 182,990,215 | \$ - | 5.00 | \$ 36,598,043 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | (92,188,870) | (18,437,774) | 5.00 | (18,437,774) | (18,437,774) | - | - | - | - |
| 2017-2018 | (42,072,569) | (16,829,027) | 5.00 | (8,414,514) | (8,414,514) | (8,414,513) | - | - | - |
| 2018-2019 | (4,070,292) | (2,442,176) | 5.00 | (814,058) | (814,058) | (814,058) | (814,060) | - | - |
| 2019-2020 | 65,343,163 | 52,274,530 | 5.00 | 13,068,633 | 13,068,633 | 13,068,633 | 13,068,633 | 13,068,631 | - |
| | | \$ 14,565,553 | | \$ 22,000,330 | \$ (14,597,713) | \$ 3,840,062 | \$ 12,254,573 | \$ 13,068,631 | \$ - |

Effects of Changes of Assumptions

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
|-----------|------------------------------|---|-------------------------------|---|----------------|-----------|-----------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ 923,998,933 | \$ - | 2.82 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 2,145,530,636 | - | 2.79 | - | - | - | - | - | - |
| 2017-2018 | - | - | 2.71 | - | - | - | - | - | - |
| 2018-2019 | 700,463,897 | 159,565,135 | 2.59 | 270,449,381 | 159,565,135 | - | - | - | - |
| 2019-2020 | - | - | 2.26 | - | - | - | - | - | - |
| | | \$ 159,565,135 | | \$ 270,449,381 | \$ 159,565,135 | \$ - | \$ - | \$ - | \$ - |



Exhibit 7

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Hazardous Retirement System

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
|-----------|------------------------------|---|-------------------------------|---|------------|--------------|-----------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 2.70 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 26,901,500 | - | 3.12 | 1,034,672 | - | - | - | - | - |
| 2017-2018 | 24,214,451 | 552,122 | 3.07 | 7,887,443 | 552,122 | - | - | - | - |
| 2018-2019 | 1,395,159 | 442,833 | 2.93 | 476,163 | 442,833 | - | - | - | - |
| 2019-2020 | (1,095,334) | (604,153) | 2.23 | (491,181) | (491,181) | (112,972) | - | - | - |
| | | \$ 390,802 | | \$ 8,907,097 | \$ 503,774 | \$ (112,972) | \$ - | \$ - | \$ - |

Differences Between Projected and Actual Earnings on Pension Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments | | | | | |
|-----------|------------------------------|---|-------------------------------|--|----------------|--------------|--------------|--------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ 42,227,810 | \$ - | 5.00 | \$ 8,445,562 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | (31,303,329) | (6,260,665) | 5.00 | (6,260,666) | (6,260,665) | - | - | - | - |
| 2017-2018 | (14,105,825) | (5,642,330) | 5.00 | (2,821,165) | (2,821,165) | (2,821,165) | - | - | - |
| 2018-2019 | 3,932,738 | 2,359,642 | 5.00 | 786,548 | 786,548 | 786,548 | 786,546 | - | - |
| 2019-2020 | 35,903,305 | 28,722,644 | 5.00 | 7,180,661 | 7,180,661 | 7,180,661 | 7,180,661 | 7,180,661 | - |
| | | \$ 19,179,291 | | \$ 7,330,940 | \$ (1,114,621) | \$ 5,146,044 | \$ 7,967,207 | \$ 7,180,661 | \$ - |

Effects of Changes of Assumptions

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
|-----------|------------------------------|---|-------------------------------|---|---------------|-----------|-----------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 2.70 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 127,878,226 | - | 3.12 | 4,918,393 | - | - | - | - | - |
| 2017-2018 | - | - | 3.07 | - | - | - | - | - | - |
| 2018-2019 | 50,658,499 | 16,079,319 | 2.93 | 17,289,590 | 16,079,319 | - | - | - | - |
| 2019-2020 | - | - | 2.23 | - | - | - | - | - | - |
| | | \$ 16,079,319 | | \$ 22,207,983 | \$ 16,079,319 | \$ - | \$ - | \$ - | \$ - |



Exhibit 8

Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future Pension Expense by Year

| Period | KERS Non-Hazardous | KERS Hazardous |
|--------------------|-----------------------|----------------------|
| (1) | (2) | (3) |
| 1. Fiscal Year + 1 | \$ 212,146,710 | \$ 15,468,472 |
| 2. Fiscal Year + 2 | 17,129,427 | 5,033,072 |
| 3. Fiscal Year + 3 | 12,254,573 | 7,967,207 |
| 4. Fiscal Year + 4 | 13,068,631 | 7,180,661 |
| 5. Fiscal Year + 5 | - | - |
| 6. Thereafter | - | - |
| 7. Total | \$ 254,599,341 | \$ 35,649,412 |

Note: The deferred outflow and inflow of resources that are projected to be recognized in future pension expense shown in the table above are for the established bases that are allocated in proportionate share to the participating employers in the System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous system.

| Asset Class | Non-Hazardous | | Hazardous | |
|--|--|----------------------|--|----------------------|
| | Long-Term Expected Real Rate of Return | Target Allocation | Long-Term Expected Real Rate of Return | Target Allocation |
| Growth | | 53.50% | | 62.50% |
| US Equity | 4.50% | 15.75% | 4.50% | 18.75% |
| Non-US Equity | 5.25% | 15.75% | 5.25% | 18.75% |
| Private Equity | 5.15% | 7.00% | 6.65% | 10.00% |
| Specialty Credit/High Yield | 3.90% | 15.00% | 3.90% | 15.00% |
| Liquidity | | 23.50% | | 14.50% |
| Core Bonds | -0.25% | 20.50% | -0.25% | 13.50% |
| Cash | -0.75% | 3.00% | -0.75% | 1.00% |
| Diversifying Strategies | | 23.00% | | 23.00% |
| Real Estate | 5.30% | 5.00% | 5.30% | 5.00% |
| Opportunistic | 2.25% | 3.00% | 2.25% | 3.00% |
| Real Return | 3.95% | 15.00% | 3.95% | 15.00% |
| Expected Real Return | | 3.33% | | 3.96% |
| Long Term Inflation Assumption | | 2.30% | | 2.30% |
| Expected Nominal Return for Portfolio | | 5.63% | | 6.26% |

Source: Kentucky Retirement Systems



APPENDIX A

COLLECTIVE PENSION AMOUNTS – KERS NON-HAZARDOUS RETIREMENT SYSTEM

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | FYE 2020 Salary | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|-----------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 1430 | EASTERN KY UNIV | 3,728,226 | 9,082,585 | 0.637031% | 1.077316% | 90,223,230 | 103,350,183 | 79,453,580 | 7,774,394 | (56,884,546) | (49,110,152) | - | (49,110,152) |
| 1433 | KET FOUNDATION | 750,155 | 1,826,974 | 0.128140% | 0.123873% | 18,150,586 | 20,789,086 | 15,982,239 | 1,563,834 | 345,853 | 1,909,687 | - | 1,909,687 |
| 1434 | KY BAR ASSOCIATION | - | - | 0.000000% | 0.000000% | - | - | - | - | (7,681,654) | (7,681,654) | - | (7,681,654) |
| 1435 | CHILD WATCH ADVOCACY CTR | 94,847 | 230,995 | 0.016201% | 0.014597% | 2,294,815 | 2,628,406 | 2,020,667 | 197,719 | 143,126 | 340,845 | - | 340,845 |
| 1436 | LOTUS | 373,999 | 910,860 | 0.063886% | 0.054039% | 9,049,230 | 10,364,692 | 7,968,170 | 779,672 | 1,333,199 | 2,112,871 | - | 2,112,871 |
| 1437 | SANCTUARY INC | 241,726 | 588,714 | 0.041291% | 0.042966% | 5,848,727 | 6,698,940 | 5,150,013 | 503,920 | 130,269 | 634,189 | - | 634,189 |
| 1438 | O A S I S | 284,109 | 691,937 | 0.048531% | 0.043048% | 6,874,248 | 7,873,538 | 6,053,020 | 592,277 | 269,673 | 861,950 | - | 861,950 |
| 1439 | BARREN RIVER CHILD ADVOCA | 172,803 | 420,854 | 0.029518% | 0.006933% | 4,181,122 | 4,788,920 | 3,681,627 | 360,241 | 1,108,506 | 1,468,747 | - | 1,468,747 |
| 1440 | MOREHEAD STATE UNIVERSITY | 1,681,475 | 4,095,168 | 0.287225% | 0.367191% | 40,684,424 | 46,598,606 | 35,824,088 | 3,505,324 | (15,686,279) | (12,180,955) | - | (12,180,955) |
| 1445 | MURRAY STATE UNIV | 3,909,884 | 9,522,366 | 0.667876% | 0.830936% | 94,602,318 | 108,354,393 | 83,300,717 | 8,150,830 | (14,024,597) | (5,873,767) | - | (5,873,767) |
| 1450 | NORTHERN KY UNIVERSITY | 14,131,952 | 34,417,805 | 2.413982% | 2.335187% | 341,932,173 | 391,637,899 | 301,083,483 | 29,460,493 | (28,438,378) | 27,412,115 | - | 27,412,115 |
| 1451 | SILVERLEAF | 152,365 | 371,079 | 0.026027% | 0.027707% | 3,686,634 | 4,222,550 | 3,246,213 | 317,636 | 205,863 | 523,499 | - | 523,499 |
| 1452 | SPRINGHAVEN INC | 221,345 | 539,078 | 0.037810% | 0.031753% | 5,355,655 | 6,134,192 | 4,715,846 | 461,437 | 613,543 | 1,074,980 | - | 1,074,980 |
| 1453 | SAFE HARBOR | 337,402 | 821,730 | 0.057634% | 0.048329% | 8,163,656 | 9,350,384 | 7,188,391 | 703,371 | 800,615 | 1,503,986 | - | 1,503,986 |
| 1454 | D.O.V.E.S. | 200,849 | 489,161 | 0.034039% | 0.029621% | 4,859,751 | 5,566,199 | 4,279,184 | 418,711 | 717,842 | 1,136,553 | - | 1,136,553 |
| 1455 | GATEWAY CHILD ADVOCACY | - | - | 0.000000% | 0.002324% | - | - | - | - | (202,887) | (202,887) | - | (202,887) |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | 53,897 | 131,264 | 0.009207% | 0.022743% | 1,304,140 | 1,493,719 | 1,148,341 | 112,363 | (509,053) | (396,690) | - | (396,690) |
| 1457 | KY RIVER CHILD ADVOCACY | 55,749 | 135,774 | 0.009523% | 0.006668% | 1,348,900 | 1,544,986 | 1,187,755 | 116,220 | 171,830 | 288,050 | - | 288,050 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 294,676 | 717,673 | 0.050366% | 0.045172% | 7,129,920 | 8,166,376 | 6,278,149 | 614,306 | 263,692 | 877,998 | - | 877,998 |
| 1459 | NURSING HOME OMBUDSMAN | 96,576 | 235,207 | 0.016497% | 0.016093% | 2,336,743 | 2,676,429 | 2,057,585 | 201,331 | (41,949) | 159,382 | - | 159,382 |
| 1465 | WESTERN KENTUCKY UNIV | 6,353,983 | 15,474,874 | 1.085370% | 1.127716% | 153,738,894 | 176,087,488 | 135,372,584 | 13,245,971 | (13,597,076) | (351,105) | - | (351,105) |
| 1480 | KASAP | 198,150 | 482,587 | 0.033848% | 0.031393% | 4,794,452 | 5,491,408 | 4,221,686 | 413,085 | 317,214 | 730,299 | - | 730,299 |
| 1481 | KDVA | 344,326 | 838,592 | 0.058817% | 0.056427% | 8,331,224 | 9,542,311 | 7,335,940 | 717,809 | 464,674 | 1,182,483 | - | 1,182,483 |
| 1482 | KACAC | - | - | 0.000000% | 0.000000% | - | - | - | - | (84,022) | (84,022) | - | (84,022) |
| 1483 | PENNYRILE CHILD ADV CTR | 60,385 | 147,064 | 0.010315% | 0.010316% | 1,461,084 | 1,673,478 | 1,286,537 | 125,885 | (3,070) | 122,815 | - | 122,815 |
| 1484 | BUFFALO TR CHILD ADV INC | 51,438 | 125,275 | 0.008787% | 0.005691% | 1,244,648 | 1,425,579 | 1,095,957 | 107,237 | 143,451 | 250,688 | - | 250,688 |
| 1485 | CUMBERLAND V C A CENTER | 118,105 | 287,641 | 0.020124% | 0.020124% | 2,857,577 | 3,272,975 | 2,516,199 | 246,206 | 271,229 | 517,435 | - | 517,435 |
| 1486 | LAKE CUMB CHILD ADV CTR | 58,412 | 142,261 | 0.009978% | 0.012198% | 1,413,349 | 1,618,804 | 1,244,504 | 121,773 | (44,381) | 77,392 | - | 77,392 |
| 1487 | B.R.A.E.S. | 261,825 | 637,663 | 0.044724% | 0.048747% | 6,334,999 | 7,255,901 | 5,578,193 | 545,816 | (116,417) | 429,399 | - | 429,399 |
| 1488 | WOMEN AWARE | 92,449 | 225,156 | 0.015792% | 0.014736% | 2,236,882 | 2,562,051 | 1,969,654 | 192,727 | (11,289) | 181,438 | - | 181,438 |
| 1489 | BETHANY HOUSE ABUSE SHEL | 201,193 | 489,996 | 0.034867% | 0.033230% | 4,867,966 | 5,575,609 | 4,286,418 | 419,419 | 140,186 | 559,605 | - | 559,605 |
| 1490 | HOPE HARBOR INC | 189,359 | 461,177 | 0.032346% | 0.021992% | 4,581,699 | 5,247,727 | 4,034,349 | 394,754 | 734,253 | 1,129,007 | - | 1,129,007 |
| 1491 | CHILD ADV CTR OF GRN RVR | 47,852 | 116,543 | 0.008174% | 0.010033% | 1,157,819 | 1,326,128 | 1,019,501 | 99,756 | (155,456) | (55,700) | - | (55,700) |
| 1492 | CSG HEADQUARTERS | 1,552,035 | 3,779,919 | 0.261123% | 0.261123% | 37,552,478 | 43,011,377 | 33,066,297 | 3,235,479 | (1,975,845) | 1,259,634 | - | 1,259,634 |
| 1994 | KY HIGHER ED STUD LN CORP | 4,687,079 | 11,415,195 | 0.800634% | 0.819901% | 113,407,028 | 129,892,691 | 99,858,936 | 9,771,023 | (4,572,296) | 5,198,727 | - | 5,198,727 |
| 3022 | LEX FAYETTE CO HLTH DEPT | 2,633,971 | 6,414,932 | 0.445028% | 0.445051% | 63,730,740 | 72,995,100 | 56,117,191 | 5,490,969 | 148,800 | 5,639,769 | - | 5,639,769 |
| 3023 | LAKE CUMBERLAND DISTRICT | 2,224,907 | 5,418,673 | 0.380053% | 0.395310% | 53,833,189 | 61,658,769 | 47,402,044 | 4,638,207 | (2,600,831) | 2,037,376 | - | 2,037,376 |
| 3024 | WEDCO DIST HEALTH DEPT | 1,155,249 | 2,813,562 | 0.197336% | 0.195031% | 27,951,960 | 32,015,258 | 24,612,698 | 2,408,310 | (260,817) | 2,147,493 | - | 2,147,493 |
| 3025 | NORTHERN KY DIST HLTH DEP | 2,590,093 | 6,308,068 | 0.442433% | 0.447936% | 62,669,099 | 71,779,131 | 55,182,379 | 5,399,499 | (854,925) | 4,544,574 | - | 4,544,574 |
| 3026 | BARREN RVR DIST HLTH DEPT | 1,655,111 | 4,030,957 | 0.282722% | 0.371160% | 40,046,590 | 45,868,051 | 35,262,452 | 3,450,369 | (7,898,722) | (4,448,353) | - | (4,448,353) |
| 3027 | GREEN RVR DIST HLTH DEPT | 2,486,530 | 6,055,406 | 0.424712% | 0.444576% | 60,158,981 | 68,904,124 | 52,972,130 | 5,183,230 | (1,368,703) | 3,814,527 | - | 3,814,527 |
| 3028 | LINCOLN TRL DIST HLTH DEPT | 1,449,125 | 3,529,286 | 0.247536% | 0.246685% | 35,062,615 | 40,159,570 | 30,873,884 | 3,020,956 | (304,474) | 2,716,482 | - | 2,716,482 |
| 3029 | PURCHASE DIST HLTH DEPT | 722,601 | 1,759,867 | 0.123433% | 0.142526% | 17,483,856 | 20,025,435 | 15,395,159 | 1,506,389 | (1,628,699) | (122,310) | - | (122,310) |
| 3030 | MERCER CO HEALTH DEPT | 237,907 | 579,413 | 0.040639% | 0.046946% | 5,756,373 | 6,593,161 | 5,068,692 | 495,963 | (613,196) | (117,233) | - | (117,233) |
| 3031 | CUMBERLAND VLY DIST HEALT | 830,745 | 2,023,247 | 0.141906% | 0.183766% | 20,100,492 | 23,022,445 | 17,699,201 | 1,731,836 | (4,517,347) | (2,785,511) | - | (2,785,511) |
| 3033 | KY RIVER DIST HEALTH DEPT | 1,072,895 | 2,612,991 | 0.183269% | 0.213613% | 25,959,418 | 29,733,066 | 22,858,194 | 2,236,634 | (5,218,072) | (2,981,438) | - | (2,981,438) |
| 3034 | BOURBON CO HEALTH CENTER | 228,043 | 555,390 | 0.038954% | 0.037295% | 5,517,699 | 6,319,791 | 4,858,531 | 475,399 | 27,100 | 502,499 | - | 502,499 |
| 3035 | CLARK CO HEALTH DEPT | 591,638 | 1,440,910 | 0.101062% | 0.129132% | 14,315,082 | 16,396,025 | 12,604,940 | 1,233,371 | (2,682,427) | (1,449,056) | - | (1,449,056) |
| 3036 | GATEWAY DIST HEALTH DEPT | 879,040 | 2,140,866 | 0.150155% | 0.145660% | 21,268,935 | 24,360,740 | 18,728,056 | 1,832,508 | 1,159,893 | 2,992,401 | - | 2,992,401 |
| 3037 | BOYLE CO HEALTH DEPT | 204,978 | 499,216 | 0.035014% | 0.037696% | 4,959,612 | 5,680,576 | 4,367,115 | 427,315 | (258,366) | 168,949 | - | 168,949 |
| 3038 | PIKE CO HEALTH DEPT | 710,946 | 1,731,479 | 0.121442% | 0.140022% | 17,201,838 | 19,702,421 | 15,146,832 | 1,482,091 | (2,443,208) | (961,117) | - | (961,117) |
| 3039 | FLOYD CO HEALTH CENTER | 419,766 | 1,022,322 | 0.071703% | 0.075351% | 10,156,481 | 11,632,900 | 8,943,144 | 875,071 | (640,053) | 235,018 | - | 235,018 |
| 3040 | MARTIN CO HEALTH DEPT | 179,061 | 434,095 | 0.030587% | 0.031424% | 4,332,542 | 4,962,352 | 3,814,958 | 373,287 | (152,813) | 220,474 | - | 220,474 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 281,185 | 684,815 | 0.048031% | 0.059252% | 6,803,424 | 7,792,419 | 5,990,658 | 586,175 | (607,281) | (21,106) | - | (21,106) |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 571,929 | 1,392,911 | 0.097695% | 0.109611% | 13,838,158 | 15,849,772 | 12,184,992 | 1,192,280 | (771,924) | 420,356 | - | 420,356 |
| 3045 | PENNYRILE DIST HLTH DEPT | 543,799 | 1,324,400 | 0.092890% | 0.120022% | 13,157,546 | 15,070,222 | 11,585,689 | 1,133,639 | (1,183,225) | (49,586) | - | (49,586) |
| 3047 | BREATHITT CO HEALTH DEPT | 496,057 | 1,208,127 | 0.084735% | 0.095222% | 12,002,419 | 13,747,177 | 10,568,558 | 1,034,115 | (1,410,716) | (376,601) | - | (376,601) |
| 3048 | GREENUP CO HLTH DEPT | 368,330 | 897,052 | 0.062917% | 0.066951% | 8,911,975 | 10,207,484 | 7,847,312 | 767,846 | (608,486) | 159,360 | - | 159,360 |
| 3049 | WHITLEY CO HEALTH DEPT | 696,213 | 1,695,599 | 0.118025% | 0.143286% | 16,845,314 | 19,294,070 | 14,832,900 | 1,451,373 | (2,277,995) | (826,622) | - | (826,622) |
| 3050 | LAUREL CO HEALTH DEPT | 477,457 | 1,162,827 | 0.081558% | 0.083069% | 11,552,408 | 13,231,749 | 10,172,307 | 995,343 | 119,074 | 1,114,417 | - | 1,114,417 |
| 3051 | KNOX CO HEALTH DEPT | 700,509 | 1,706,061 | 0.119659% | 0.136387% | 16,949,282 | 19,413,152 | 14,924,448 | 1,460,331 | (1,559,344) | (99,013) | - | (99,013) |
| 3052 | MONROE CO HEALTH DEPT | 131,256 | 319,668 | 0.022421% | 0.025931% | 3,175,857 | 3,637,522 | 2,796,455 | 273,628 | | | | |

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | FYE 2020 Salary | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|---|----------------------|-----------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 3059 | JESSAMINE CO HEALTH DEPT | 367,406 | 894,802 | 0.062759% | 0.069083% | 8,889,595 | 10,181,850 | 7,827,605 | 765,918 | (654,261) | 111,657 | - | 111,657 |
| 3060 | POWELL CO HEALTH DEPT | 126,261 | 307,505 | 0.021558% | 0.020425% | 3,055,032 | 3,499,134 | 2,690,065 | 263,218 | 122,329 | 385,547 | - | 385,547 |
| 3061 | ANDERSON CO HEALTH DEPT | 158,924 | 387,052 | 0.027147% | 0.030141% | 3,845,278 | 4,404,255 | 3,285,905 | 331,305 | (362,442) | - | - | (31,137) |
| 3062 | MADISON CO HEALTH DEP | 1,476,578 | 3,596,147 | 0.252225% | 0.267037% | 35,726,796 | 40,920,301 | 31,458,719 | 3,078,181 | (2,024,794) | 1,053,387 | - | 1,053,387 |
| 3064 | JOHNSON CO HEALTH DEPT | 510,045 | 1,242,194 | 0.087125% | 0.089663% | 12,340,954 | 14,134,924 | 10,866,650 | 1,063,283 | (193,836) | 869,447 | - | 869,447 |
| 3065 | MAGOFFIN CO HEALTH DEPT | 184,710 | 449,855 | 0.031552% | 0.032328% | 4,469,231 | 5,118,911 | 3,935,318 | 385,064 | (337,783) | 47,281 | - | 47,281 |
| 3066 | ALLEN CO HEALTH DEPT | 358,564 | 873,269 | 0.061249% | 0.055772% | 8,675,708 | 9,936,872 | 7,639,271 | 747,489 | 136,765 | 884,254 | - | 884,254 |
| 3067 | FRANKLIN CO HEALTH DEPT | 973,554 | 2,371,053 | 0.166300% | 0.170236% | 23,555,818 | 26,980,061 | 20,741,738 | 2,029,543 | (781,671) | 1,247,872 | - | 1,247,872 |
| 3068 | LINCOLN CO HEALTH DEPT | 182,723 | 445,014 | 0.031212% | 0.029676% | 4,421,071 | 5,063,750 | 3,892,911 | 380,915 | (127,811) | 253,104 | - | 253,104 |
| 3069 | WOODFORD CO HEALTH DEPT | 207,807 | 506,105 | 0.035497% | 0.036628% | 5,028,027 | 5,758,937 | 4,427,357 | 433,209 | (98,955) | 334,254 | - | 334,254 |
| 3072 | MUHLENBERG CO HEALTH DEPT | 282,974 | 689,172 | 0.048337% | 0.050848% | 6,846,768 | 7,842,064 | 6,028,824 | 589,910 | (390,680) | 199,230 | - | 199,230 |
| 3073 | MARSHALL CO HEALTH DEPT | 483,485 | 1,177,508 | 0.082588% | 0.056322% | 11,698,304 | 13,398,583 | 10,300,774 | 1,007,913 | (1,753,102) | (745,189) | - | (745,189) |
| 3074 | CHRISTIAN CO HEALTH DEPT | 548,825 | 1,336,641 | 0.093749% | 0.094331% | 13,279,221 | 15,209,584 | 11,692,828 | 1,144,123 | (449,550) | 694,573 | - | 694,573 |
| 3075 | HOPKINS CO HEALTH DEPT | 619,865 | 1,509,656 | 0.105884% | 0.101161% | 14,998,101 | 17,178,333 | 13,206,363 | 1,292,220 | 197,646 | 1,489,866 | - | 1,489,866 |
| 3076 | TODD CO HEALTH DEPT | 131,014 | 319,078 | 0.022379% | 0.037328% | 3,169,908 | 3,630,708 | 2,791,217 | 273,116 | (908,271) | (635,155) | - | (635,155) |
| 3077 | BRACKEN CO HEALTH DEPT | 151,005 | 367,767 | 0.025794% | 0.023559% | 3,653,631 | 4,184,749 | 3,217,152 | 314,793 | 87,602 | 402,395 | - | 402,395 |
| 3078 | MONTGOMERY CO HEALTH DEPT | 606,502 | 1,477,112 | 0.103601% | 0.107061% | 14,674,722 | 16,807,946 | 12,921,617 | 1,264,538 | (297,810) | 966,548 | - | 966,548 |
| 3079 | GARRARD COUNTY HEALTH DPT | 142,508 | 347,073 | 0.024343% | 0.025165% | 3,448,101 | 3,949,342 | 3,036,176 | 297,085 | (273,201) | 23,884 | - | 23,884 |
| 3080 | BRECKINRIDGE CO HEALTH BD | 200,242 | 487,681 | 0.034025% | 0.037221% | 4,845,020 | 5,549,327 | 4,266,213 | 417,441 | (162,990) | 254,451 | - | 254,451 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 431,789 | 1,051,606 | 0.073757% | 0.076611% | 10,447,423 | 11,966,136 | 9,199,329 | 900,138 | (607,879) | 292,259 | - | 292,259 |
| 3082 | LAWRENCE CO HEALTH DEPT | 286,789 | 698,464 | 0.048989% | 0.050190% | 6,939,122 | 7,947,843 | 6,110,144 | 597,867 | (128,647) | 469,220 | - | 469,220 |
| 3083 | GRAVES CO HEALTH CENTER | 442,670 | 1,078,106 | 0.075616% | 0.074599% | 10,710,744 | 12,267,735 | 9,431,192 | 922,826 | 356,881 | 1,279,707 | - | 1,279,707 |
| 3084 | CALLOWAY CO HEALTH DEPT | 236,978 | 577,151 | 0.040480% | 0.043398% | 5,733,852 | 6,567,366 | 5,048,861 | 494,022 | (170,498) | 323,524 | - | 323,524 |
| 3085 | BELL CO HEALTH DEPT | 370,241 | 901,706 | 0.063243% | 0.065343% | 8,958,151 | 10,260,373 | 7,887,972 | 771,824 | (732,030) | 39,794 | - | 39,794 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 201,232 | 490,091 | 0.034347% | 0.034144% | 4,868,958 | 5,576,745 | 4,287,291 | 419,504 | (29,814) | 389,690 | - | 389,690 |
| 3087 | HARLAN CO HEALTH DEPT | 298,379 | 726,691 | 0.050968% | 0.063578% | 7,219,440 | 8,268,910 | 6,356,975 | 622,019 | (1,056,877) | (434,858) | - | (434,858) |
| 3088 | CARTER CO HEALTH DEPT | 139,281 | 339,213 | 0.023792% | 0.023713% | 3,370,054 | 3,859,950 | 2,967,453 | 290,360 | (386,947) | (96,587) | - | (96,587) |
| 3801 | KENTUCKY STATE UNIVERSITY | 1,867,468 | 4,548,143 | 0.138996% | 0.297920% | 45,184,676 | 51,753,047 | 39,786,720 | 3,893,061 | 3,361,619 | 7,254,680 | - | 7,254,680 |
| 5470 | KCTCS | 7,848,972 | 19,115,856 | 1.340740% | 1.366180% | 189,911,168 | 217,518,025 | 167,223,562 | 16,362,534 | (11,167,588) | 5,194,946 | - | 5,194,946 |
| 7403 | ASST OF COMMONWEALTH ATTY | 445,957 | 1,086,223 | 0.076185% | 0.066887% | 10,791,341 | 12,360,048 | 9,502,161 | 929,770 | 485,418 | 1,415,188 | - | 1,415,188 |
| 7407 | KENTUCKY HOUSING CORP | 4,582,428 | 11,160,323 | 0.782758% | 0.703488% | 110,874,954 | 126,992,537 | 97,629,355 | 9,552,862 | (988,374) | 8,564,488 | - | 8,564,488 |
| 7408 | FRANKLIN CO COUNCIL AGING | 55,010 | 133,974 | 0.009397% | 0.008351% | 1,331,052 | 1,524,544 | 1,172,039 | 114,682 | 16,563 | 131,245 | - | 131,245 |
| 7409 | MUN ELEC POW ASSOC OF KY | 55,781 | 135,853 | 0.009528% | 0.009272% | 1,349,608 | 1,545,797 | 1,188,378 | 116,281 | 27,395 | 143,676 | - | 143,676 |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 85,382 | 207,946 | 0.014585% | 0.015360% | 2,065,915 | 2,366,231 | 1,819,112 | 177,997 | (573,806) | (395,809) | - | (395,809) |
| 7416 | KY OFFICE OF BAR ADMISSION | 76,839 | 187,138 | 0.013125% | 0.013804% | 1,859,111 | 2,129,364 | 1,637,013 | 160,179 | (35,340) | 124,839 | - | 124,839 |
| 7417 | KY ASSOC OF REGIONAL PROG | 48,759 | 118,750 | 0.008329% | 0.008119% | 1,179,774 | 1,351,274 | 1,038,833 | 101,648 | (63,900) | 37,748 | - | 37,748 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 23,790 | 33,493 | 0.002349% | 0.000000% | 332,728 | 381,095 | 292,979 | 28,667 | 142,420 | 171,087 | - | 171,087 |
| 7718 | MASTER COMM BOONE CO | 94,629 | 133,225 | 0.009344% | 0.011904% | 1,323,545 | 1,515,945 | 1,165,429 | 114,035 | (178,610) | (64,575) | - | (64,575) |
| 7719 | MASTER COMM BOURBON CO | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 7720 | MASTER COMM CAMPBELL CO | 76,064 | 107,087 | 0.007511% | 0.007262% | 1,063,907 | 1,218,564 | 936,808 | 91,665 | 12,222 | 103,887 | - | 103,887 |
| 7724 | MASTER COMM CHRISTIAN CO | 27,408 | 38,586 | 0.002706% | 0.002599% | 383,296 | 439,014 | 337,505 | 33,024 | 33,881 | 66,905 | - | 66,905 |
| 7725 | MASTER COMM CLARK CO | 15,509 | 21,834 | 0.001531% | 0.001493% | 216,861 | 248,385 | 190,954 | 18,684 | 8,803 | 27,487 | - | 27,487 |
| 7727 | MASTER COMM CLINTON/CUMBE | 29,122 | 41,000 | 0.002876% | 0.002653% | 407,375 | 466,594 | 358,709 | 33,099 | 58,213 | 93,312 | - | 93,312 |
| 7730 | MASTER COMM DAVIESS CO | 77,570 | 109,207 | 0.007660% | 0.007420% | 1,085,012 | 1,242,738 | 955,392 | 93,483 | (36,916) | 56,567 | - | 56,567 |
| 7734 | MASTER COMM FAYETTE CO | 153,926 | 216,705 | 0.015199% | 0.014545% | 2,152,886 | 2,465,845 | 1,895,693 | 185,490 | 88,387 | 273,877 | - | 273,877 |
| 7740 | MASTER COMM GARRARD CO | 9,055 | 12,747 | 0.000894% | 0.001326% | 126,632 | 145,040 | 111,504 | 10,910 | (19,543) | (8,633) | - | (8,633) |
| 7741 | MASTER COMM GRANT CO | 38,663 | 54,433 | 0.003818% | 0.004973% | 540,806 | 619,422 | 476,199 | 46,595 | (108,473) | (61,878) | - | (61,878) |
| 7743 | MASTER COMM GRAYSON CO | 15,798 | 22,241 | 0.001560% | 0.002260% | 220,969 | 253,090 | 194,571 | 19,038 | (100,147) | (81,109) | - | (81,109) |
| 7747 | MASTER COMM HARDIN CO | 121,567 | 171,149 | 0.011576% | 0.011576% | 1,700,325 | 1,947,496 | 1,497,197 | 146,498 | 118,849 | 265,347 | - | 265,347 |
| 7750 | MASTER COMMISSIONER HART COUNTY | 29,704 | 41,819 | 0.002933% | 0.001816% | 415,449 | 475,842 | 365,818 | 35,795 | 93,246 | 129,041 | - | 129,041 |
| 7751 | MASTER COMM HENDERSON CO | - | - | 0.000000% | 0.000000% | - | - | - | - | (58,669) | (58,669) | - | (58,669) |
| 7752 | HENRY/ TRIMBLE MASTER COM | 41,197 | 58,000 | 0.004068% | 0.004729% | 576,218 | 659,981 | 507,381 | 49,646 | 198,696 | 248,342 | - | 248,342 |
| 7753 | MASTER COMM HOPKINS CO | 67,029 | 94,367 | 0.006619% | 0.006133% | 937,558 | 1,073,849 | 825,554 | 80,779 | 62,863 | 143,642 | - | 143,642 |
| 7756 | MASTER COMM JEFF CIRCUIT | 294,382 | 414,448 | 0.029068% | 0.033186% | 4,117,381 | 4,715,914 | 3,625,501 | 354,749 | (68,010) | 286,739 | - | 286,739 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | 48,986 | 68,965 | 0.004837% | 0.006820% | 685,144 | 784,742 | 603,294 | 59,031 | (94,319) | (35,288) | - | (35,288) |
| 7759 | MASTER COMM KENTON CO | 132,502 | 186,543 | 0.013084% | 0.013098% | 1,853,303 | 2,122,713 | 1,631,900 | 159,679 | 26,325 | 186,004 | - | 186,004 |
| 7763 | MASTER COMM LAUREL CO | 44,749 | 63,000 | 0.004419% | 0.004649% | 625,936 | 716,927 | 551,159 | 53,930 | (15,861) | 38,069 | - | 38,069 |
| 7773 | MASTER COMM MCCracken CO | 84,040 | 118,316 | 0.008238% | 0.007025% | 1,175,383 | 1,346,245 | 1,034,967 | 101,370 | 84,195 | 185,465 | - | 185,465 |
| 7776 | MASTER COMM MADISON CO | 71,256 | 100,318 | 0.007036% | 0.007167% | 996,625 | 1,141,502 | 877,564 | 85,868 | 9,874 | 95,742 | - | 95,742 |
| 7781 | MASTER COMM MASON CO | - | - | 0.000000% | 0.000000% | - | - | - | - | (71,936) | (71,936) | - | (71,936) |
| 7782 | MASTER COMM MEADE CO | 47,077 | 66,278 | 0.004649% | 0.005793% | 658,515 | 754,241 | 579,846 | 56,737 | (38,277) | 18,460 | - | 18,460 |
| 7790 | MASTER COMM NELSON CO | 56,330 | 79,305 | 0.005562% | 0.006127% | 787,838 | 902,364 | 693,719 | 67,879 | (27,901) | 39,978 | - | 39,978 |
| 7792 | MASTER COMM OHIO COUNTY | - | - | 0.000000% | 0.000000% | - | - | - | - | (24,418) | (24,418) | - | (24,418) |
| 7793 | MASTER COMM OLDHAM CO | 40,345 | 56,800 | 0.003984% | 0.006182% | 564,320 | 646,353 | 496,904 | 48,621 | (111,818) | (63,197) | - | (63,197) |
| 7794 | MASTER COMM OWEN CO | 28,593 | 40,255 | 0.002823% | 0.002670% | 399,868 | 457,996 | 352,098 | 34,452 | 70,125 | 104,577 | - | 104,577 |
| 7798 | MASTER COMM PIKE CO | 68,285 | 96,136 | 0.006743% | 0.005970% | 955,123 | 1,093,966 | 841,019 | 82,292 | 74,310 | 156,602 | - | 156,602 |
| 7799 | MASTER COMM FOR FLEMING | - | - | 0.000000% | 0.000562% | - | - | - | - | (75,608) | (75,608) | - | (75,608) |
| 7805 | MASTER COMM SCOTT CO | 66,883 | 93,880 | 0.006585% | 0.007381% | 932,742 | 1,068,333 | 821,313 | 80,364 | (46,292) | 34,072 | - | 34,072 |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | FYE 2020 Salary | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|---|----------------------|-----------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 7807 | MASTER COMM SIMPSON CO | 29,803 | 41,958 | 0.002943% | 0.004455% | 416,866 | 477,464 | 367,065 | 35,917 | (2,789) | 33,128 | - | 33,128 |
| 7814 | MASTER COMM WARREN CO | 99,407 | 139,951 | 0.009816% | 0.010033% | 1,390,402 | 1,592,521 | 1,224,299 | 119,796 | 2,862 | 122,658 | - | 122,658 |
| 7817 | LOGAN CO MASTER COM | 20,599 | 29,000 | 0.002034% | 0.003504% | 288,109 | 329,991 | 253,690 | 24,823 | (30,865) | (6,042) | - | (6,042) |
| 7819 | MASTER COMM FLOYD CO | - | - | 0.000000% | 0.001812% | - | - | - | - | (190,190) | (190,190) | - | (190,190) |
| 7820 | MASTER COMM BARREN CO | 20,777 | 29,251 | 0.002052% | 0.004254% | 290,659 | 332,911 | 255,935 | 25,043 | (186,262) | (161,219) | - | (161,219) |
| 7821 | MASTER COMM MUEHLENBERG CO | 41,478 | 58,395 | 0.004096% | 0.005144% | 580,184 | 664,524 | 510,873 | 49,988 | 33,066 | 83,054 | - | 83,054 |
| 8201 | KY RIVER COMM CARE INC | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 8202 | NORTHERN KY REG MHMR BD | 55,838 | 135,991 | 0.009538% | 0.010160% | 1,351,025 | 1,547,419 | 1,189,625 | 116,403 | (12,040,442) | (11,924,039) | - | (11,924,039) |
| 8204 | COMMUNICARE INC | 2,136,351 | 5,202,997 | 0.364926% | 0.397388% | 51,690,501 | 59,204,605 | 45,515,332 | 4,453,596 | (7,852,651) | (3,399,055) | - | (3,399,055) |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 1,826,987 | 4,449,554 | 0.312081% | 0.413399% | 44,205,191 | 50,631,176 | 38,924,248 | 3,808,670 | (13,724,403) | (9,915,733) | - | (9,915,733) |
| 8208 | CUMBERLAND RIVER MHMR | 4,230,149 | 10,302,360 | 0.722583% | 0.814249% | 102,351,374 | 117,229,908 | 90,124,038 | 8,818,480 | (10,246,232) | (1,427,752) | - | (1,427,752) |
| 8209 | WESTERN KY REG MHMR ADV | 1,391,900 | 3,389,917 | 0.237761% | 0.247313% | 33,678,021 | 38,573,700 | 29,654,699 | 2,901,661 | (2,292,004) | 609,657 | - | 609,657 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 14,496,344 | 35,305,387 | 2.476235% | 2.645039% | 350,750,094 | 401,737,657 | 308,847,978 | 30,220,235 | (15,896,845) | 14,323,390 | - | 14,323,390 |
| 8211 | PENNYROYAL REG MHMR BD | 1,346,249 | 3,278,736 | 0.229963% | 0.466011% | 32,573,461 | 37,308,574 | 28,682,095 | 2,806,493 | (15,246,040) | (12,439,547) | - | (12,439,547) |
| 8213 | GREEN RVR REG MHMR BD | 1,072,108 | 2,611,076 | 0.183135% | 0.206321% | 25,940,437 | 29,711,326 | 22,841,481 | 2,234,999 | (5,891,672) | (3,656,673) | - | (3,656,673) |
| 8216 | COMPREHEND INC REG MHMR B | 1,805,212 | 4,396,523 | 0.312035% | 0.312035% | 43,678,266 | 50,027,653 | 38,460,272 | 3,763,270 | 596,565 | 4,359,835 | - | 4,359,835 |
| 8220 | LIFESILKS INC | 4,355,446 | 10,607,517 | 0.743986% | 0.609741% | 105,383,035 | 120,702,273 | 92,793,524 | 9,079,684 | (667,823) | 8,411,861 | - | 8,411,861 |
| 8221 | MOUNTAIN COMP CARE CENTER | 2,077,639 | 5,060,006 | 0.354897% | 0.379877% | 50,269,928 | 57,577,528 | 44,264,466 | 4,331,201 | (3,468,199) | 863,002 | - | 863,002 |
| 9940 | KY EMPLOYERS MUTUAL INS | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 964,405 | 1,388,627 | 0.097395% | 0.083646% | 13,795,664 | 15,801,101 | 12,147,574 | 1,188,619 | 733,492 | 1,922,111 | - | 1,922,111 |
| 10010 | LEGS LEGISLATIVE RES COMM | 14,174,207 | 20,014,782 | 1.403789% | 1.342314% | 198,841,840 | 227,746,924 | 175,087,338 | 17,131,990 | 7,811,004 | 24,942,994 | - | 24,942,994 |
| 20020 | JUDL JUDICIAL RET SYSTEM | 125,754 | 177,044 | 0.012417% | 0.012289% | 1,758,825 | 2,014,500 | 1,548,708 | 151,538 | 58,927 | 210,465 | - | 210,465 |
| 20025 | JUDL ADM OFF OF THE COURT | 41,705,611 | 58,932,749 | 4.133401% | 3.897832% | 585,481,907 | 670,591,779 | 515,537,718 | 50,444,466 | 41,038,524 | 91,482,990 | - | 91,482,990 |
| 31030 | UNIFIED PROSECUTORIAL SVS | 36,369,383 | 51,337,328 | 3.600676% | 3.431474% | 510,023,260 | 584,163,918 | 449,093,685 | 43,943,033 | 22,288,542 | 66,231,575 | - | 66,231,575 |
| 31035 | DEPT OF AGRICULTURE | 6,408,076 | 9,114,226 | 0.639259% | 0.606786% | 90,547,544 | 103,710,188 | 79,730,345 | 7,801,475 | 3,040,574 | 10,842,049 | - | 10,842,049 |
| 31040 | ATTORNEY GENERALS OFFICE | 5,361,212 | 7,548,225 | 0.529414% | 0.542383% | 74,989,656 | 85,890,693 | 66,031,069 | 6,461,025 | (1,858,656) | 4,602,369 | - | 4,602,369 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 4,959,820 | 6,982,711 | 0.489751% | 0.449472% | 69,371,530 | 79,455,875 | 61,084,108 | 6,046,973 | 2,798,176 | 8,775,149 | - | 8,775,149 |
| 31066 | REGISTRY OF ELECTION | 460,693 | 648,590 | 0.045491% | 0.043557% | 6,443,642 | 7,380,337 | 5,673,857 | 555,177 | 238,954 | 794,131 | - | 794,131 |
| 31070 | GOVERNORS OFFICE | 1,292,551 | 1,819,725 | 0.127631% | 0.126231% | 18,078,488 | 20,706,508 | 15,918,754 | 1,557,622 | (84,113) | 1,473,509 | - | 1,473,509 |
| 31074 | DEPT OF VETERANS AFFAIRS | 20,371,879 | 28,695,185 | 2.012611% | 1.999544% | 285,079,364 | 326,520,555 | 251,022,555 | 24,562,119 | 11,625,114 | 36,187,233 | - | 36,187,233 |
| 31076 | MILITARY AFFAIRS COMM | 64,898 | 91,494 | 0.006417% | 0.007644% | 908,946 | 1,041,077 | 800,359 | 78,314 | (50,449) | 27,865 | - | 27,865 |
| 31082 | KY INFRASTRUCTURE | 480,349 | 676,327 | 0.047366% | 0.042680% | 6,719,145 | 7,695,888 | 5,916,447 | 578,914 | 717,450 | 1,296,364 | - | 1,296,364 |
| 31085 | LT GOVERNORS OFFICE | 191,375 | 269,428 | 0.018897% | 0.022734% | 2,676,694 | 3,065,798 | 2,356,925 | 230,621 | (400,258) | (169,637) | - | (169,637) |
| 31089 | AGRICULTURAL DEVELOP BD | 507,847 | 714,975 | 0.050147% | 0.047237% | 7,103,149 | 8,135,713 | 6,254,576 | 611,999 | 454,392 | 1,066,391 | - | 1,066,391 |
| 31094 | OFF OF HOMELAND SECURITY | 553,270 | 783,139 | 0.054927% | 0.055252% | 7,780,219 | 8,911,208 | 6,850,760 | 670,335 | 81,683 | 752,018 | - | 752,018 |
| 31095 | DEPT MILITARY AFFAIRS | 12,139,671 | 17,092,107 | 1.198799% | 1.185143% | 169,805,718 | 194,489,902 | 149,519,996 | 14,630,271 | 1,081,705 | 15,711,976 | - | 15,711,976 |
| 31097 | OFF OF MINORITY EMPOWMENT | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31099 | FAITH BASED/NONPROFIT SOC | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | 117,487 | 165,405 | 0.011601% | 0.009366% | 1,643,241 | 1,882,115 | 1,446,933 | 141,580 | 33,162 | 174,742 | - | 174,742 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 1,371,750 | 1,930,549 | 0.135404% | 0.151262% | 19,179,507 | 21,967,578 | 16,888,240 | 1,652,485 | (1,091,897) | 560,588 | - | 560,588 |
| 31120 | SECRETARY OF STATE | 976,899 | 1,375,333 | 0.094663% | 0.089752% | 13,663,649 | 15,649,896 | 12,031,331 | 1,177,245 | 399,891 | 1,577,136 | - | 1,577,136 |
| 31125 | STATE TREASURERS OFFICE | 1,163,534 | 1,638,087 | 0.114891% | 0.109342% | 16,273,911 | 18,639,605 | 14,329,760 | 1,402,142 | 1,582,485 | 2,984,627 | - | 2,984,627 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | 0.000000% | 0.026800% | - | - | - | - | (1,532,899) | (1,532,899) | - | (1,532,899) |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 77,280 | 108,799 | 0.007631% | 0.007122% | 1,080,905 | 1,238,033 | 951,775 | 93,130 | 145,208 | 238,338 | - | 238,338 |
| 31137 | KY COMM NETWORK AUTH | 640,078 | 901,137 | 0.063204% | 0.054902% | 8,952,627 | 10,254,046 | 7,883,108 | 771,348 | 1,269,815 | 2,041,163 | - | 2,041,163 |
| 31150 | BOARD OF ACCOUNTANCY | 150,107 | 211,329 | 0.014822% | 0.013633% | 2,099,485 | 2,404,681 | 1,848,671 | 180,889 | 61,328 | 242,217 | - | 242,217 |
| 31155 | BOARD OF AUCTIONEERS | - | - | 0.000000% | 0.000000% | - | - | - | - | (34,971) | (34,971) | - | (34,971) |
| 31165 | BOARD OF BARBERING | 85,400 | 120,232 | 0.008433% | 0.005582% | 1,194,505 | 1,368,147 | 1,051,804 | 102,917 | 127,231 | 230,148 | - | 230,148 |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | - | 0.000000% | 0.007715% | - | - | - | - | (472,690) | (472,690) | - | (472,690) |
| 31180 | BOARD OF DENTISTRY | 175,234 | 246,704 | 0.017303% | 0.013254% | 2,450,910 | 2,807,192 | 2,158,114 | 211,168 | 403,793 | 614,961 | - | 614,961 |
| 31185 | BOARD OF ELECTIONS | 319,076 | 449,212 | 0.031507% | 0.035608% | 4,462,857 | 5,111,610 | 3,929,705 | 384,515 | (54,635) | 329,880 | - | 329,880 |
| 31190 | BRD OF EMBALMERS/FUN DIR | 113,093 | 159,218 | 0.011676% | 0.011456% | 1,581,767 | 1,811,704 | 1,392,802 | 138,283 | 5,046 | 141,329 | - | 141,329 |
| 31200 | BOARD OF EXM ARCHITECTS | 100,439 | 141,403 | 0.009918% | 0.011310% | 1,404,850 | 1,609,069 | 1,237,021 | 121,040 | (99,018) | 22,022 | - | 22,022 |
| 31205 | KY LANDSCAPE ARCH REG BD | 17,233 | 24,262 | 0.001702% | 0.001679% | 241,082 | 276,128 | 212,282 | 20,771 | 7,293 | 28,064 | - | 28,064 |
| 31215 | BD EXAMINERS OF SOCIAL WK | 85,386 | 120,211 | 0.008431% | 0.008219% | 1,194,222 | 1,367,823 | 1,051,555 | 102,893 | (33,065) | 69,828 | - | 69,828 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 367,768 | 517,764 | 0.036315% | 0.032363% | 5,143,894 | 5,891,647 | 4,529,382 | 443,192 | 445,546 | 888,738 | - | 888,738 |
| 31245 | BD OF MEDICAL LICENSURE | 489,893 | 689,699 | 0.048374% | 0.048408% | 6,852,009 | 7,848,067 | 6,033,439 | 590,361 | 215,914 | 806,275 | - | 806,275 |
| 31250 | BOARD OF NURSING | 1,795,414 | 2,524,355 | 0.177052% | 0.164064% | 25,078,801 | 28,724,437 | 22,082,780 | 2,160,761 | 655,753 | 2,816,514 | - | 2,816,514 |
| 31260 | BOARD OF OPTOMETRIC EXM | 28,535 | 40,173 | 0.002816% | 0.004902% | 399,160 | 457,185 | 351,475 | 34,391 | (111,314) | (76,923) | - | (76,923) |
| 31263 | KY RESPIRATORY CARE BD | 64,483 | 90,783 | 0.006367% | 0.006031% | 801,863 | 1,032,965 | 794,123 | 77,704 | 25,883 | 103,587 | - | 103,587 |
| 31268 | PERSONNEL BOARD | 234,066 | 329,531 | 0.023112% | 0.021465% | 3,273,735 | 3,749,628 | 2,882,640 | 282,061 | 233,168 | 515,229 | - | 515,229 |
| 31270 | KY BOARD OF PHARMACY | 713,833 | 1,004,974 | 0.070486% | 0.067249% | 9,984,097 | 11,435,458 | 8,791,354 | 860,219 | 701,071 | 1,561,290 | - | 1,561,290 |
| 31275 | BD OF PHYSICAL THERAPY | 94,885 | 133,584 | 0.009369% | 0.008316% | 1,327,086 | 1,520,001 | 1,168,547 | 114,340 | 100,572 | 214,912 | - | 214,912 |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | 0.000000% | 0.000000% | - | - | - | - | (232,894) | (232,894) | - | (232,894) |
| 31290 | BD OF PROF ENGINEERS & LA | 358,913 | | | | | | | | | | | |

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | FYE 2020 Salary | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|--|----------------------|-----------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 31400 | COMMISSION ON WOMEN | - | - | 0.000000% | 0.000269% | - | - | - | - | (305,961) | (305,961) | - | (305,961) |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 1,621,500 | 2,286,217 | 0.160350% | 0.161487% | 22,713,021 | 26,014,750 | 19,999,626 | 1,956,928 | (967,119) | 989,809 | - | 989,809 |
| 31765 | OFFICE OF STATE BUD DIREC | 963,174 | 1,356,011 | 0.095107% | 0.087938% | 13,471,576 | 15,429,902 | 11,863,204 | 1,160,696 | (3,297) | 1,157,399 | - | 1,157,399 |
| 35605 | TRAN OFF OF THE SECRETARY | 2,242,319 | 3,156,863 | 0.221415% | 0.235165% | 31,362,666 | 35,921,770 | 27,615,947 | 2,702,172 | 567,948 | 3,270,120 | - | 3,270,120 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 1,332,009 | 1,875,276 | 0.131527% | 0.138716% | 18,630,343 | 21,338,584 | 16,404,682 | 1,605,170 | (996,889) | 608,281 | - | 608,281 |
| 35609 | DIVISION OF FACILITY MANA | 1,033,111 | 1,454,471 | 0.102013% | 0.101111% | 14,449,787 | 16,550,313 | 12,723,554 | 1,244,978 | (1,245,999) | (1,021) | - | (1,021) |
| 35615 | TRAN DEPT OF AVIATION | 777,140 | 1,094,101 | 0.076388% | 0.076192% | 10,869,671 | 12,449,765 | 9,571,134 | 936,519 | 272,020 | 1,208,539 | - | 1,208,539 |
| 35616 | TRAN OFFICE OF PERSONNEL | 1,120,004 | 1,576,804 | 0.110593% | 0.111665% | 15,665,115 | 17,942,309 | 13,793,693 | 1,349,689 | 36,237 | 1,385,926 | - | 1,385,926 |
| 35617 | OFFICE OF INFORMAT TECHN | 1,430,580 | 2,014,050 | 0.141055% | 0.141055% | 20,009,130 | 22,917,802 | 17,618,754 | 1,723,964 | 16,123 | 1,740,087 | - | 1,740,087 |
| 35618 | OFFICE OF AUDITS | 1,369,380 | 1,927,889 | 0.135218% | 0.116872% | 19,153,160 | 21,937,402 | 16,865,041 | 1,650,215 | 442,421 | 2,092,636 | - | 2,092,636 |
| 35619 | DOT PAYROLL DIVISION | 522,134 | 735,088 | 0.051557% | 0.045532% | 7,302,870 | 8,364,468 | 6,430,438 | 629,207 | 41,363 | 670,570 | - | 670,570 |
| 35625 | TRAN DEPT OF HIGHWAYS | 119,627,065 | 168,621,351 | 11.826682% | 11.569031% | 1,675,208,472 | 1,918,728,838 | 1,475,080,851 | 144,334,094 | 41,286,354 | 185,620,448 | - | 185,620,448 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 429,986 | 605,358 | 0.042458% | 0.044691% | 6,014,028 | 6,888,271 | 5,295,567 | 518,162 | 373,600 | 891,762 | - | 891,762 |
| 35630 | TRAN DEPT OF VEH REGULAT | 5,009,648 | 7,052,862 | 0.494671% | 0.462493% | 70,068,430 | 80,254,083 | 61,697,754 | 6,037,018 | 1,379,628 | 7,416,646 | - | 7,416,646 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 2,980,451 | 4,196,044 | 0.294300% | 0.309423% | 41,686,574 | 47,746,435 | 36,706,516 | 3,591,669 | 1,248,810 | 4,840,479 | - | 4,840,479 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 555,099 | 781,500 | 0.054812% | 0.058291% | 7,763,930 | 8,892,550 | 6,836,417 | 668,931 | (1,212,166) | (543,235) | - | (543,235) |
| 39079 | COMMONWEALTH OF TECHNOL | 11,834,612 | 16,663,380 | 1.168729% | 1.229611% | 165,546,407 | 189,611,426 | 145,769,520 | 14,263,293 | (9,552,742) | 4,710,551 | - | 4,710,551 |
| 39084 | KY RIVER AUTHORITY | 269,744 | 379,760 | 0.026635% | 0.021939% | 3,772,755 | 4,321,190 | 3,322,046 | 325,056 | 232,721 | 557,777 | - | 557,777 |
| 39103 | OFFICE OF PVA'S | 19,873,334 | 27,979,719 | 1.962430% | 1.902583% | 277,971,399 | 318,379,326 | 244,763,739 | 23,949,705 | 5,990,053 | 29,939,758 | - | 29,939,758 |
| 39130 | DEPT OF REVENUE | 23,793,500 | 33,609,388 | 2.357281% | 2.243701% | 333,900,673 | 382,438,882 | 294,011,461 | 28,768,508 | 6,541,685 | 35,310,193 | - | 35,310,193 |
| 39750 | OFFICE OF SECRETARY | 3,503,791 | 4,932,833 | 0.345977% | 0.345397% | 49,006,441 | 56,130,371 | 43,151,921 | 4,222,340 | (95,017) | 4,127,323 | - | 4,127,323 |
| 39757 | FIN OFFICE OF INSP GENERAL | 226,077 | 318,283 | 0.022324% | 0.031884% | 3,162,117 | 3,621,785 | 2,784,357 | 272,444 | (504,261) | (231,817) | - | (231,817) |
| 39758 | OFF OF THE CONTROLLER | 2,372,502 | 3,340,140 | 0.234269% | 0.230096% | 33,183,310 | 38,007,168 | 29,219,160 | 2,859,044 | 192,706 | 3,051,750 | - | 3,051,750 |
| 39785 | DEPT FACILITIES SUPP SVCS | 6,592,030 | 9,280,627 | 0.650921% | 0.643997% | 92,200,701 | 105,603,659 | 81,186,008 | 7,943,909 | 667,565 | 8,611,474 | - | 8,611,474 |
| 50235 | KY STATE FAIR BOARD | 6,041,220 | 8,503,882 | 0.596442% | 0.585486% | 84,483,939 | 96,765,134 | 74,391,124 | 7,279,042 | 3,678,262 | 10,957,304 | - | 10,957,304 |
| 50410 | COMM KY HERITAGE COUNCIL | 644,011 | 906,675 | 0.063592% | 0.056132% | 9,007,586 | 10,316,994 | 7,931,501 | 776,084 | 697,024 | 1,473,108 | - | 1,473,108 |
| 50529 | KY ARTS COUNCIL | 344,162 | 484,531 | 0.033984% | 0.033133% | 4,813,716 | 5,513,472 | 4,238,648 | 414,744 | (668,285) | (253,541) | - | (253,541) |
| 50550 | KY HISTORICAL SOCIETY | 1,102,153 | 1,551,673 | 0.108831% | 0.115676% | 15,415,533 | 17,656,447 | 13,573,927 | 1,328,185 | (626,143) | 702,042 | - | 702,042 |
| 50660 | DEPT OF FISH & WILDLIFE | 9,792,764 | 13,787,722 | 0.967038% | 0.957969% | 136,977,577 | 156,889,625 | 120,613,646 | 11,801,835 | 2,341,691 | 14,143,526 | - | 14,143,526 |
| 50665 | COMM KY HORSE PARK | 1,637,084 | 2,304,778 | 0.170152% | 0.170171% | 22,897,445 | 26,225,982 | 20,162,017 | 1,972,818 | (773,560) | 1,199,258 | - | 1,199,258 |
| 50670 | DEPT OF PARKS | 15,179,716 | 21,371,381 | 1.498937% | 1.501985% | 212,319,224 | 243,183,477 | 186,954,656 | 18,293,887 | (2,175,293) | 16,117,894 | - | 16,117,894 |
| 50850 | COMM OFFICE OF SECRETARY | 969,745 | 1,365,262 | 0.095756% | 0.090531% | 13,663,505 | 15,535,194 | 11,943,150 | 1,168,616 | (531,911) | 636,705 | - | 636,705 |
| 50852 | KY ARTISANS CTR AT BREA | 332,878 | 468,644 | 0.032870% | 0.031473% | 4,655,921 | 5,332,740 | 4,099,705 | 401,149 | 1,831 | 402,980 | - | 402,980 |
| 50860 | DEPT OF TOURISM | 777,329 | 1,094,368 | 0.076756% | 0.079843% | 10,872,221 | 12,452,685 | 9,573,379 | 936,738 | (594,659) | 342,079 | - | 342,079 |
| 51183 | EDUC PROF STANDARDS BD | - | - | 0.000000% | 0.004054% | - | - | - | - | (2,018,966) | (2,018,966) | - | (2,018,966) |
| 51340 | KY COMM DEAF/HARD OF HEAR | 372,724 | 526,021 | 0.036894% | 0.036519% | 5,225,907 | 5,985,583 | 4,601,598 | 450,258 | 19,611 | 469,869 | - | 469,869 |
| 51407 | KY ENVIRONMENTAL EDUC COU | 56,030 | 78,883 | 0.005333% | 0.005403% | 783,730 | 897,659 | 690,102 | 67,525 | 43,227 | 110,752 | - | 110,752 |
| 51530 | EDUC OFFICE OF SECRETARY | 3,170,209 | 4,463,196 | 0.330388% | 0.287245% | 44,340,746 | 50,786,437 | 39,043,610 | 3,820,349 | 3,566,392 | 7,386,741 | - | 7,386,741 |
| 51531 | DEPT WORKFORCE INVESTMENT | 12,355,626 | 17,474,571 | 1.225624% | 1.193907% | 173,605,386 | 198,841,917 | 152,865,739 | 14,957,646 | (8,586,896) | 6,370,750 | - | 6,370,750 |
| 51532 | KY COMM ON PROPRIETARY ED | 59,310 | 83,500 | 0.005857% | 0.005509% | 829,624 | 950,224 | 730,513 | 71,479 | 60,959 | 132,438 | - | 132,438 |
| 51540 | EDUC DEPT OF EDUCATION | 7,573,010 | 10,660,678 | 0.747714% | 0.701345% | 105,911,093 | 121,307,093 | 93,258,498 | 9,125,181 | 5,004,504 | 14,129,685 | - | 14,129,685 |
| 51545 | KY EDUCATIONAL TV AUTHOR | 4,266,987 | 6,007,352 | 0.421341% | 0.378976% | 59,681,490 | 68,357,222 | 52,551,683 | 5,142,090 | 3,231,383 | 8,373,473 | - | 8,373,473 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 1,453,066 | 2,045,708 | 0.143481% | 0.149554% | 20,232,586 | 23,277,969 | 17,895,643 | 1,751,057 | (2,569,033) | (817,976) | - | (817,976) |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE | - | - | 0.000000% | 0.000004% | - | - | - | - | (2,712,771) | (2,712,771) | - | (2,712,771) |
| 53721 | H&FS OFF OF THE SECRETARY | 13,613,240 | 19,173,133 | 1.344757% | 1.155919% | 190,480,162 | 218,169,732 | 167,724,582 | 16,411,558 | 18,305,178 | 34,716,736 | - | 34,716,736 |
| 53723 | OFFICE INSPECTOR GENERAL | 6,517,244 | 9,170,535 | 0.643199% | 0.678107% | 91,106,906 | 104,530,863 | 80,222,883 | 7,849,669 | (1,420,417) | 6,429,252 | - | 6,429,252 |
| 53724 | OFFICE OF HEALTH POLICY | - | - | 0.000000% | 0.000000% | - | - | - | - | (1,617,968) | (1,617,968) | - | (1,617,968) |
| 53725 | DEPT OF AGING/INDEP LIVIN | 4,872,926 | 6,860,377 | 0.481170% | 0.455096% | 68,156,061 | 78,063,717 | 60,013,844 | 5,872,250 | 4,751,203 | 10,623,453 | - | 10,623,453 |
| 53727 | DEPT FOR INCOME SUPPORT | 11,282,266 | 15,900,378 | 1.115214% | 1.131738% | 157,966,193 | 180,929,298 | 139,094,871 | 13,610,190 | (2,103,669) | 11,506,521 | - | 11,506,521 |
| 53728 | DEPT FOR PUBLIC HEALTH | 11,954,074 | 16,847,895 | 1.181671% | 1.137474% | 167,379,596 | 191,711,101 | 147,383,709 | 14,421,239 | 4,968,438 | 19,389,677 | - | 19,389,677 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 10,910,851 | 15,352,645 | 1.076797% | 1.100230% | 152,524,558 | 174,696,628 | 134,303,318 | 13,141,345 | (21,450,453) | (8,309,108) | - | (8,309,108) |
| 53730 | SERVE KY | 572,183 | 803,537 | 0.056358% | 0.049659% | 7,982,915 | 9,143,369 | 7,029,242 | 687,799 | 736,890 | 1,424,689 | - | 1,424,689 |
| 53736 | H&FS DEPT FOR COMM BASE S | 118,653,618 | 168,015,299 | 11.784188% | 11.713683% | 1,669,189,335 | 1,911,834,732 | 1,469,780,790 | 143,815,485 | 61,925,482 | 205,740,967 | - | 205,740,967 |
| 53739 | HEALTH DATA AND ANALYTICS | 694,538 | 977,809 | 0.068581% | 0.059862% | 9,714,261 | 11,126,396 | 8,553,753 | 836,970 | 3,469,993 | 4,306,963 | - | 4,306,963 |
| 53746 | DEPT FOR MEDICAID SERVICE | 4,562,996 | 6,428,903 | 0.450908% | 0.474735% | 63,869,553 | 73,154,092 | 56,239,422 | 5,502,929 | (2,725,247) | 2,777,682 | - | 2,777,682 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 3,886,576 | 5,471,740 | 0.383775% | 0.388918% | 54,360,397 | 62,262,616 | 47,866,270 | 4,683,631 | (1,217,629) | 3,466,002 | - | 3,466,002 |
| 54500 | J&PS OFF OF SECRETARY | 4,831,611 | 6,894,195 | 0.483542% | 0.421089% | 68,492,046 | 78,448,544 | 60,309,691 | 5,901,198 | 7,472,300 | 13,373,498 | - | 13,373,498 |
| 54515 | DEPT OF PUBLIC ADVOCACY | 18,774,916 | 26,654,416 | 1.869476% | 1.699634% | 264,804,788 | 303,298,721 | 233,170,068 | 22,815,284 | 17,716,602 | 40,531,886 | - | 40,531,886 |
| 54520 | J&PS DEPT OF KY STATE POL | 22,274,585 | 31,358,970 | 2.199443% | 2.069664% | 311,543,468 | 356,831,673 | 274,325,144 | 26,842,236 | 14,644,729 | 41,486,965 | - | 41,486,965 |
| 54523 | J&PS OF JUVENILE JUSTICE | 21,613,928 | 30,481,517 | 2.137900% | 3.053787% | 302,826,116 | 346,847,103 | 266,649,204 | 26,091,159 | (50,263,145) | (24,171,986) | - | (24,171,986) |
| 54525 | DEPT OF CRIMINAL JUST TRN | | | | | | | | | | | | |

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | FYE 2020 Salary | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------------|----------------------|-----------------|--------------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | | Discount Rate 5.25% | Discount Rate Less 1.00% 4.25% | Discount Rate Plus 1.00% 6.25% | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| 56114 | WORKERS COMP FUNDING COMM | 525,617 | 739,993 | 0.051901% | 0.054045% | 7,351,597 | 8,420,278 | 6,473,343 | 633,405 | 164,424 | 797,829 | - | 797,829 |
| 56115 | GEN ADM PROG SUPP S SERV | - | - | 0.000000% | 0.000000% | - | - | - | - | (5,817,524) | (5,817,524) | - | (5,817,524) |
| 56116 | OFF OF INSPCT GEN SVCS | - | - | 0.000000% | 0.000000% | - | - | - | - | (481,319) | (481,319) | - | (481,319) |
| 57121 | ENVIRONMENTAL QUAL COMM | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 2,771,363 | 3,901,679 | 0.072654% | 0.249555% | 38,762,139 | 44,396,883 | 34,131,447 | 3,339,703 | 532,561 | 3,872,264 | - | 3,872,264 |
| 57124 | KY STATE NATURE PRES COMM | - | - | 0.000000% | 0.001945% | - | - | - | - | (2,149,889) | (2,149,889) | - | (2,149,889) |
| 57126 | OFFICE OF THE SECRETARY | 1,652,213 | 2,326,077 | 0.163145% | 0.144663% | 23,108,923 | 26,468,203 | 20,348,232 | 1,991,039 | 1,828,526 | 3,819,565 | - | 3,819,565 |
| 57127 | DEPT FOR ENERGY DEV & IND | - | - | 0.000000% | 0.001590% | - | - | - | - | (2,300,434) | (2,300,434) | - | (2,300,434) |
| 57128 | DEPT FOR NATURAL RESOURCE | 15,573,885 | 21,925,881 | 1.537828% | 1.417689% | 217,827,999 | 249,493,048 | 191,805,329 | 18,767,817 | 4,202,796 | 22,970,613 | - | 22,970,613 |
| 57129 | DEPT FOR ENVIRONMENTAL PROTECT | 21,736,453 | 30,657,001 | 1.250208% | 1.898930% | 304,569,501 | 348,843,920 | 268,184,317 | 26,241,367 | 12,662,358 | 38,903,725 | - | 38,903,725 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 2,732,895 | 3,847,522 | 0.269856% | 0.232550% | 38,224,166 | 43,780,706 | 33,657,742 | 3,293,351 | 11,607,522 | 14,900,873 | - | 14,900,873 |
| 57140 | KY NATURE PRESERVES | 684,305 | 963,402 | 0.067571% | 0.043446% | 9,571,198 | 10,362,536 | 8,427,781 | 824,644 | 3,656,344 | 4,480,988 | - | 4,480,988 |
| 57141 | OFFICE OF ENERGY POLICY | 217,324 | 305,960 | 0.021459% | 0.017440% | 3,039,593 | 3,481,450 | 2,676,470 | 261,888 | 1,124,240 | 1,386,128 | - | 1,386,128 |
| 58175 | BRD OF CLMS & CRIME VICTI | - | - | 0.000000% | 0.000000% | - | - | - | - | (280,656) | (280,656) | - | (280,656) |
| 58300 | KY BOARD OF TAX APPEALS | - | - | 0.000000% | 0.000000% | - | - | - | - | (70,248) | (70,248) | - | (70,248) |
| 58374 | KY HORSE RACING AUTHORITY | 1,523,447 | 2,144,794 | 0.150431% | 0.135474% | 21,308,029 | 24,405,518 | 18,762,480 | 1,835,876 | 1,461,566 | 3,297,442 | - | 3,297,442 |
| 58671 | KY CLAIMS COMMISSION | 207,324 | 291,882 | 0.020472% | 0.024174% | 2,899,788 | 3,321,322 | 2,553,367 | 249,842 | (583,699) | (333,857) | - | (333,857) |
| 58675 | OFFICE OF THE SECRETARY | 1,990,807 | 2,833,310 | 0.198722% | 0.185192% | 28,148,282 | 32,240,119 | 24,785,567 | 2,425,224 | 2,215,696 | 4,640,920 | - | 4,640,920 |
| 58676 | DEPT OF INSURANCE | 2,658,536 | 3,742,835 | 0.262513% | 0.281075% | 37,184,055 | 42,589,398 | 32,741,888 | 3,203,737 | (845,663) | 2,358,074 | - | 2,358,074 |
| 58677 | OFF OF OCCUP & PROFESSION | 914,452 | 1,288,732 | 0.090389% | 0.091221% | 12,803,288 | 14,664,466 | 11,273,752 | 1,103,117 | 870,476 | 1,973,593 | - | 1,973,593 |
| 58678 | KY BOXING & WRESTLING AUT | 38,623 | 54,375 | 0.003814% | 0.003384% | 540,240 | 618,773 | 475,700 | 46,546 | 131,345 | 177,891 | - | 177,891 |
| 58680 | DEPT OF ALCOHOL & BEVTRA | 602,337 | 848,003 | 0.059477% | 0.055212% | 8,424,711 | 9,649,387 | 7,418,258 | 725,864 | (630,635) | 95,229 | - | 95,229 |
| 58681 | DEPT OF CHARITABLE GAMING | 715,599 | 1,040,878 | 0.073005% | 0.066841% | 10,340,905 | 11,844,133 | 9,105,536 | 890,961 | 47,493 | 938,454 | - | 938,454 |
| 58685 | DEPT OF FINANCIAL INSTITU | 3,640,488 | 5,125,278 | 0.359473% | 0.328055% | 50,918,386 | 58,320,250 | 44,835,457 | 4,387,071 | 2,741,325 | 7,128,396 | - | 7,128,396 |
| 58690 | DEPT OF HOUSING & BULD C | 6,149,771 | 8,657,984 | 0.607250% | 0.549665% | 86,014,855 | 98,518,595 | 75,739,150 | 7,410,944 | 3,696,150 | 11,107,094 | - | 11,107,094 |
| 014A | BRECKINRIDGE CO ATTORNEY | 51,451 | 72,435 | 0.005080% | 0.006384% | 719,564 | 824,165 | 633,602 | 61,997 | (65,891) | (3,894) | - | (3,894) |
| 024A | CHRISTIAN COUNTY ATTORNEY | 16,081 | 22,640 | 0.001588% | 0.001548% | 224,935 | 257,633 | 198,603 | 19,380 | 7,206 | 26,586 | - | 26,586 |
| 031A | EDMONSON COUNTY ATTORNEY | 32,114 | 45,212 | 0.003171% | 0.002572% | 449,161 | 514,454 | 395,502 | 38,699 | 23,737 | 62,436 | - | 62,436 |
| 060A | KNOTT COUNTY ATTORNEY | 76,776 | 108,090 | 0.007531% | 0.007319% | 1,073,822 | 1,229,921 | 945,539 | 92,519 | 73,906 | 166,425 | - | 166,425 |
| 071A | LOGAN COUNTY ATTORNEY | 57,509 | 80,965 | 0.005679% | 0.007043% | 804,411 | 921,346 | 708,312 | 69,307 | (69,589) | (282) | - | (282) |
| 086A | MONROE CO ATTORNEY | - | - | 0.000000% | 0.001895% | - | - | - | - | (109,081) | (109,081) | - | (109,081) |
| 116A | WAYNE COUNTY ATTORNEY | - | - | 0.000000% | 0.002214% | - | - | - | - | (422,666) | (422,666) | - | (422,666) |
| W002 | ALLEN COUNTY ATTORNEY | 82,829 | 116,611 | 0.008179% | 0.006063% | 1,158,527 | 1,326,939 | 1,020,124 | 99,817 | 91,872 | 191,689 | - | 191,689 |
| W003 | ANDERSON COUNTY ATTORNEY | 850 | 1,197 | 0.000084% | 0.000432% | 11,898 | 13,628 | 10,477 | 1,025 | (92,861) | (91,836) | - | (91,836) |
| W005 | BARREN COUNTY ATTORNEY | 152,162 | 214,223 | 0.015025% | 0.016664% | 2,128,239 | 2,437,615 | 1,873,991 | 183,367 | (26,537) | 156,830 | - | 156,830 |
| W006 | BATH COUNTY ATTORNEY | - | - | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W007 | BELL COUNTY ATTORNEY | 125,300 | 176,405 | 0.012373% | 0.011724% | 1,752,593 | 2,007,362 | 1,543,220 | 151,001 | (22,104) | 128,897 | - | 128,897 |
| W008 | BOONE COUNTY ATTORNEY | 438,765 | 617,717 | 0.043325% | 0.041469% | 6,136,836 | 7,028,931 | 5,403,703 | 528,743 | 71,848 | 600,591 | - | 600,591 |
| W011 | BOYLE COUNTY ATTORNEY | 12,204 | 17,181 | 0.001205% | 0.000630% | 170,684 | 195,496 | 150,293 | 14,706 | 30,455 | 45,161 | - | 45,161 |
| W015 | BULLITT COUNTY ATTORNEY | 24,103 | 33,934 | 0.002380% | 0.002332% | 337,119 | 386,125 | 296,845 | 29,046 | (119,002) | (89,956) | - | (89,956) |
| W021 | CARROLL COUNTY ATTORNEY | 55,524 | 78,170 | 0.005483% | 0.005191% | 776,648 | 889,547 | 683,866 | 66,915 | 33,110 | 100,025 | - | 100,025 |
| W022 | CHILD SUPPORT ENFORCEMENT | 58,562 | 82,447 | 0.005783% | 0.006155% | 819,142 | 938,218 | 721,284 | 70,576 | 135,710 | 206,286 | - | 206,286 |
| W023 | CASEY COUNTY ATTORNEY | 47,172 | 66,411 | 0.004658% | 0.004777% | 659,790 | 755,701 | 580,968 | 56,847 | (36,602) | 20,245 | - | 20,245 |
| W025 | CLARK COUNTY ATTORNEY | 122,734 | 172,792 | 0.012119% | 0.009670% | 1,716,614 | 1,966,154 | 1,511,540 | 147,902 | 149,144 | 297,046 | - | 297,046 |
| W028 | CRITTENDEN CO ATTORNEY | 24,444 | 34,414 | 0.002414% | 0.001700% | 341,935 | 391,641 | 301,086 | 29,461 | (40,058) | (10,597) | - | (10,597) |
| W030 | DAVISS COUNTY ATTORNEY | 30,721 | 43,250 | 0.003033% | 0.003132% | 429,614 | 492,066 | 378,290 | 37,015 | (66,738) | (29,723) | - | (29,723) |
| W036 | FLOYD COUNTY ATTORNEY | 34,779 | 48,964 | 0.003434% | 0.006591% | 486,414 | 557,123 | 428,305 | 41,909 | (1,130,346) | (1,088,437) | - | (1,088,437) |
| W037 | FRANKLIN COUNTY ATTORNEY | 175,837 | 247,554 | 0.017363% | 0.017671% | 2,459,409 | 2,816,926 | 2,165,597 | 211,900 | (28,653) | 183,247 | - | 183,247 |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | 0.000000% | 0.000000% | - | - | - | - | (7,853) | (7,853) | - | (7,853) |
| W040 | GARRARD COUNTY ATTORNEY | 55,833 | 78,605 | 0.005513% | 0.005170% | 780,897 | 894,414 | 687,608 | 67,281 | (13,976) | 53,305 | - | 53,305 |
| W041 | GRANT COUNTY CHLD SUPPOR | 25,252 | 35,551 | 0.002493% | 0.002019% | 353,125 | 404,458 | 310,939 | 30,425 | 40,392 | 70,817 | - | 70,817 |
| W042 | GRAVES COUNTY ATTORNEY | 120,363 | 169,453 | 0.011885% | 0.011992% | 1,683,469 | 1,928,190 | 1,482,355 | 145,046 | (101,491) | 43,555 | - | 43,555 |
| W046 | HANCOCK COUNTY ATTORNEY | 14,715 | 20,717 | 0.001453% | 0.001519% | 205,812 | 235,731 | 181,225 | 17,733 | (11,028) | 6,705 | - | 6,705 |
| W049 | HARRISON COUNTY ATTORNEY | 54,409 | 76,601 | 0.005373% | 0.005564% | 761,067 | 871,701 | 670,146 | 65,573 | (89,847) | (24,274) | - | (24,274) |
| W053 | HICKMAN COUNTY ATTORNEY | 30,500 | 42,940 | 0.003012% | 0.002340% | 426,639 | 488,659 | 375,671 | 36,759 | 38,076 | 74,835 | - | 74,835 |
| W054 | HOPKINS COUNTY ATTORNEY | 189,338 | 266,560 | 0.018696% | 0.019249% | 2,648,224 | 3,033,188 | 2,331,855 | 228,168 | (160,343) | 67,825 | - | 67,825 |
| W055 | JACKSON COUNTY ATTORNEY | 1,701 | 2,394 | 0.000158% | 0.000956% | 23,797 | 27,255 | 20,954 | 2,050 | (40,717) | (38,667) | - | (38,667) |
| W056 | JEFFERSON CO ATTORNEY | 33,400 | 47,023 | 0.003298% | 0.005623% | 467,150 | 535,059 | 411,342 | 40,249 | (550,051) | (509,802) | - | (509,802) |
| W062 | LARUE COUNTY ATTORNEY | 72,957 | 102,713 | 0.007204% | 0.006757% | 1,020,422 | 1,168,757 | 898,518 | 87,918 | 7,096 | 95,014 | - | 95,014 |
| W063 | LAUREL COUNTY ATTORNEY | 22,445 | 31,600 | 0.002216% | 0.002229% | 313,889 | 359,518 | 276,390 | 27,044 | 19,578 | 46,622 | - | 46,622 |
| W065 | LEE COUNTY ATTORNEY | 31,327 | 44,104 | 0.003093% | 0.003210% | 438,113 | 501,800 | 385,774 | 37,747 | (57,766) | (20,019) | - | (20,019) |
| W073 | MCCRACKEN COUNTY ATTORNEY | 33,159 | 46,683 | 0.003274% | 0.001611% | 463,751 | 531,165 | 408,349 | 39,956 | (3,955) | 36,001 | - | 36,001 |
| W074 | MCCRACKEN COUNTY ATTORNEY | 88,401 | 124,456 | 0.008729% | 0.008647% | 1,236,433 | 1,416,169 | 1,088,723 | 106,530 | 34,039 | 140,569 | - | 140,569 |
| W076 | MADISON COUNTY ATTORNEY | 465,304 | 655,080 | 0.059468% | 0.043872% | 6,508,091 | 7,454,155 | 5,730,607 | 560,730 | 888,763 | 1,449,493 | - | 1,449,493 |
| W077 | MAGOFFIN CO ATTORNEY | 54,899 | 77,289 | 0.005421% | 0.005300% | 767,866 | 879,488 | 676,133 | 66,158 | 4,266 | 70,424 | - | 70,424 |
| W082 | MEADE COUNTY ATTORNEY | 64,996 | 91,506 | 0.006418% | 0.006372% | 909,087 | 1,041,239 | 800,484 | 78,326 | (7,412) | 70,914 | - | 70,914 |
| W083 | MENIFEE COUNTY ATTORNEY | 14,064 | 19,800 | 0.001389% | 0.001128% | 1 | | | | | | | |

Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Actual Contributions (3) | FYE 2020 Salary (4) | 2020 Proportionate Share (5) | 2019 Proportionate Share (6) | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|------------------------------------|------------------------------------|-----------------------------|------------------------|---------------------------------|---------------------------------|---|---|---|---|---|--|--|--------------------------------------|
| | | | | | | Discount Rate 5.25% (7) | Discount Rate Less 1.00% 4.25% (8) | Discount Rate Plus 1.00% 6.25% (9) | Proportionate Share of Aggregate Plan Pension Expense (10) | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (11) | Gross Employer Pension Expense (12) | Proportionate Share of Nonemployer Contributions (13) | Net Employer Pension Expense (14) |
| | | | | | | | | | | | | | |
| W087 | MONTGOMERY CO ATTORNEY | 83,573 | 117,659 | 0.008252% | 0.006766% | 1,168,867 | 1,338,782 | 1,029,229 | 100,708 | 3,400 | 104,108 | - | 104,108 |
| W088 | MORGAN COUNTY ATTORNEY | 73,386 | 103,317 | 0.007246% | 0.006310% | 1,026,371 | 1,175,571 | 903,756 | 88,431 | 13,093 | 101,524 | - | 101,524 |
| W093 | OLDHAM COUNTY ATTORNEY | 166,815 | 234,851 | 0.016472% | 0.016653% | 2,333,202 | 2,672,373 | 2,054,467 | 201,026 | (178,642) | 22,384 | - | 22,384 |
| W094 | OWEN COUNTY ATTORNEY | 38,721 | 54,513 | 0.003823% | 0.003754% | 541,515 | 620,233 | 476,823 | 46,656 | 2,084 | 48,740 | - | 48,740 |
| W096 | PENDLETON COUNTY ATTORNEY | - | - | 0.000000% | 0.000000% | - | - | - | - | (171,232) | (171,232) | - | (171,232) |
| W100 | PULASKI COUNTY ATTORNEY | 159,369 | 224,369 | 0.015737% | 0.015763% | 2,229,091 | 2,553,128 | 1,962,795 | 192,056 | (106,214) | 85,842 | - | 85,842 |
| W102 | ROCKCASTLE CO ATTORNEY | 79,950 | 112,558 | 0.007895% | 0.007820% | 1,118,299 | 1,280,863 | 984,702 | 96,351 | 25,697 | 122,048 | - | 122,048 |
| W103 | ROWAN COUNTY ATTORNEY | 70,783 | 99,652 | 0.006989% | 0.007367% | 989,968 | 1,133,876 | 871,702 | 85,294 | (24,904) | 60,390 | - | 60,390 |
| W106 | SHELBY COUNTY ATTORNEY | 46,059 | 64,845 | 0.004548% | 0.004586% | 644,208 | 737,855 | 567,249 | 55,504 | (23,030) | 32,474 | - | 32,474 |
| W107 | SIMPSON COUNTY ATTORNEY | 45,647 | 64,264 | 0.004507% | 0.003981% | 638,401 | 731,203 | 562,135 | 55,004 | 18,617 | 73,621 | - | 73,621 |
| W108 | SPENCER COUNTY ATTORNEY | 39,504 | 55,616 | 0.003901% | 0.004648% | 552,563 | 632,888 | 486,552 | 47,608 | (75,615) | (28,007) | - | (28,007) |
| W110 | TODD COUNTY ATTORNEY | - | - | 0.000000% | 0.000134% | - | - | - | - | (71,622) | (71,622) | - | (71,622) |
| W111 | TRIGG COUNTY ATTORNEY | 51,666 | 72,738 | 0.005102% | 0.006520% | 722,681 | 827,735 | 636,346 | 62,265 | (124,687) | (62,422) | - | (62,422) |
| W112 | TRIMBLE COUNTY ATTORNEY | 49,488 | 69,672 | 0.004887% | 0.004223% | 692,227 | 792,854 | 609,530 | 59,641 | 58,623 | 118,264 | - | 118,264 |
| W113 | UNION COUNTY ATTORNEY | 65,809 | 92,650 | 0.006498% | 0.005914% | 920,419 | 1,054,218 | 810,462 | 79,302 | 53,125 | 132,427 | - | 132,427 |
| W117 | WEBSTER COUNTY ATTORNEY | 72,506 | 102,077 | 0.007159% | 0.006978% | 1,014,048 | 1,161,457 | 892,905 | 87,369 | 51,374 | 138,743 | - | 138,743 |
| W118 | WHITLEY COUNTY ATTORNEY | 123,527 | 173,909 | 0.012198% | 0.012638% | 1,727,804 | 1,978,970 | 1,521,393 | 148,866 | (23,636) | 125,230 | - | 125,230 |
| X034 | FAYETTE CO ATTORNEY OFF | 45,202 | 63,637 | 0.004463% | 0.008091% | 632,168 | 724,065 | 556,647 | 54,467 | (318,860) | (264,393) | - | (264,393) |
| X059 | KENTON COUNTY ATTORNEY | 52,743 | 74,254 | 0.005208% | 0.005077% | 737,695 | 844,932 | 649,567 | 63,559 | 23,822 | 87,381 | - | 87,381 |
| TOTAL | | 917,582,736 | 1,425,769,022 | 100.000000% | 100.000000% | 14,164,652,968 | 16,223,729,048 | 12,472,482,533 | 1,220,410,643 | (21,596,531) | 1,198,814,112 | - | 1,198,814,112 |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| 1430 | EASTERN KY UNIV | 512,610 | 1,016,479 | 333,005 | - | 1,862,094 | - | - | 240,218 | 46,647,910 | 46,888,128 |
| 1433 | KET FOUNDATION | 103,113 | 204,467 | 66,985 | 305,706 | 680,271 | - | - | 48,320 | - | 48,320 |
| 1434 | KY BAR ASSOCIATION | - | - | - | - | - | - | - | - | 4,509,267 | 4,509,267 |
| 1435 | CHILD WATCH ADVOCACY CTR | 13,037 | 25,851 | 8,469 | 117,969 | 165,326 | - | - | 6,109 | - | 6,109 |
| 1436 | LOTUS | 51,408 | 101,940 | 33,396 | 1,005,232 | 1,191,976 | - | - | 24,091 | - | 24,091 |
| 1437 | SANCTUARY INC | 33,226 | 65,886 | 21,585 | - | 120,697 | - | - | 15,570 | 246,341 | 261,911 |
| 1438 | O A S I S | 39,052 | 77,439 | 25,369 | 370,788 | 512,648 | - | - | 18,301 | - | 18,301 |
| 1439 | BARREN RIVER CHILD ADVOCA | 23,753 | 47,100 | 15,430 | 1,657,509 | 1,743,792 | - | - | 11,131 | 149,964 | 161,095 |
| 1440 | MOREHEAD STATE UNIVERSITY | 231,126 | 458,311 | 150,146 | - | 839,583 | - | - | 108,310 | 11,752,528 | 11,860,838 |
| 1445 | MURRAY STATE UNIV | 537,341 | 1,065,697 | 349,129 | - | 1,952,257 | - | - | 251,849 | 16,153,810 | 16,405,659 |
| 1450 | NORTHERN KY UNIVERSITY | 1,942,499 | 3,851,874 | 1,261,898 | 1,103,539 | 8,159,810 | - | - | 910,288 | 997,806 | 1,908,094 |
| 1451 | SILVERLEAF | 20,944 | 41,530 | 13,605 | 129,671 | 205,750 | - | - | 9,815 | 180,440 | 190,255 |
| 1452 | SPRINGHAVEN INC | 30,425 | 60,332 | 19,765 | 557,168 | 667,690 | - | - | 14,258 | - | 14,258 |
| 1453 | SAFE HARBOR | 46,377 | 91,964 | 30,128 | 701,096 | 869,565 | - | - | 21,733 | - | 21,733 |
| 1454 | D.O.V.E.S. | 27,608 | 54,745 | 17,935 | 464,321 | 564,609 | - | - | 12,938 | - | 12,938 |
| 1455 | GATEWAY CHILD ADVOCACY | - | - | - | - | - | - | - | - | 189,384 | 189,384 |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | 7,409 | 14,691 | 4,813 | 71,992 | 98,905 | - | - | 3,472 | 1,047,869 | 1,051,341 |
| 1457 | KY RIVER CHILD ADVOCACY | 7,663 | 15,195 | 4,978 | 222,113 | 249,949 | - | - | 3,591 | - | 3,591 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 40,505 | 80,319 | 26,313 | 290,732 | 437,869 | - | - | 18,981 | 56,258 | 75,239 |
| 1459 | NURSING HOME OMBUDSMAN | 13,275 | 26,323 | 8,624 | - | 48,222 | - | - | 6,221 | 21,647 | 27,868 |
| 1465 | WESTERN KENTUCKY UNIV | 873,383 | 1,731,872 | 567,372 | - | 3,172,627 | - | - | 409,282 | 10,172,417 | 10,581,699 |
| 1480 | KASAP | 27,237 | 54,010 | 17,694 | 179,488 | 278,429 | - | - | 12,764 | - | 12,764 |
| 1481 | KDVA | 47,329 | 93,851 | 30,746 | 252,609 | 424,535 | - | - | 22,179 | - | 22,179 |
| 1482 | KACAC | - | - | - | - | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | 8,300 | 16,459 | 5,392 | - | 30,151 | - | - | 3,890 | 29,281 | 33,171 |
| 1484 | BUFFALO TR CHILD ADV INC | 7,071 | 14,021 | 4,593 | 217,615 | 243,300 | - | - | 3,313 | 20,936 | 24,249 |
| 1485 | CUMBERLAND V CA CENTER | 16,234 | 32,191 | 10,546 | 134,077 | 193,048 | - | - | 7,607 | 37,044 | 44,651 |
| 1486 | LAKE CUMB CHILD ADV CTR | 8,029 | 15,921 | 5,216 | 6,365 | 35,531 | - | - | 3,763 | 189,004 | 192,767 |
| 1487 | B.R.A.E.S. | 35,989 | 71,364 | 23,379 | 262 | 130,994 | - | - | 16,865 | 396,448 | 413,313 |
| 1488 | WOMEN AWARE | 12,708 | 25,199 | 8,255 | 48,319 | 94,491 | - | - | 5,855 | 33,780 | 39,735 |
| 1489 | BETHANY HOUSE ABUSE SHEL | 27,655 | 54,838 | 17,965 | 57,878 | 158,336 | - | - | 12,959 | - | 12,959 |
| 1490 | HOPE HARBOR INC | 26,028 | 51,613 | 16,909 | 721,785 | 816,335 | - | - | 12,197 | 81,639 | 93,836 |
| 1491 | CHILD ADV CTR OF GRN RVR | 6,578 | 13,043 | 4,273 | - | 23,894 | - | - | 3,082 | 181,799 | 184,881 |
| 1492 | CSG HEADQUARTERS | 213,334 | 423,030 | 138,587 | - | 774,951 | - | - | 99,972 | 736,334 | 836,306 |
| 1994 | KY HIGHER ED STUD LN CORP | 644,259 | 1,277,533 | 418,528 | - | 2,340,320 | - | - | 301,911 | 4,644,046 | 4,945,957 |
| 3022 | LEX FAYETTE CO HLTH DEPT | 362,051 | 717,928 | 235,198 | 197,494 | 1,512,671 | - | - | 169,663 | 540,168 | 709,831 |
| 3023 | LAKE CUMBERLAND DISTRICT | 305,824 | 606,432 | 198,671 | - | 1,110,927 | - | - | 143,314 | 2,510,641 | 2,653,955 |
| 3024 | WEDCO DIST HEALTH DEPT | 158,794 | 314,879 | 103,156 | - | 576,829 | - | - | 74,413 | 595,516 | 669,929 |
| 3025 | NORTHERN KY DIST HLTH DEP | 356,020 | 705,969 | 231,280 | - | 1,293,269 | - | - | 166,837 | 1,397,721 | 1,564,558 |
| 3026 | BARREN RVR DIST HLTH DEPT | 227,503 | 451,126 | 147,792 | - | 826,421 | - | - | 106,612 | 8,473,377 | 8,579,989 |
| 3027 | GREEN RVR DIST HLTH DEPT | 341,760 | 677,692 | 222,016 | - | 1,336,481 | 95,013 | - | 160,155 | 2,370,323 | 2,530,478 |
| 3028 | LINCOLN TRL DIST HLTH DEP | 199,189 | 394,981 | 129,398 | - | 723,568 | - | - | 93,343 | 525,017 | 618,360 |
| 3029 | PURCHASE DIST HLTH DEPT | 99,325 | 196,956 | 64,524 | - | 360,805 | - | - | 46,545 | 1,827,758 | 1,874,303 |
| 3030 | MERCER CO HEALTH DEPT | 32,702 | 64,846 | 21,244 | 10,920 | 129,712 | - | - | 15,325 | 561,846 | 577,171 |
| 3031 | CUMBERLAND VLY DIST HEALT | 114,190 | 226,433 | 74,181 | - | 414,804 | - | - | 53,511 | 4,364,253 | 4,417,764 |
| 3033 | KY RIVER DIST HEALTH DEPT | 147,474 | 292,433 | 95,803 | - | 535,710 | - | - | 69,109 | 4,089,133 | 4,158,242 |
| 3034 | BOURBON CO HEALTH CENTER | 31,346 | 62,157 | 20,363 | 47,271 | 161,137 | - | - | 14,689 | 36,655 | 51,344 |
| 3035 | CLARK CO HEALTH DEPT | 81,323 | 161,260 | 52,830 | - | 295,413 | - | - | 38,109 | 2,907,074 | 2,945,183 |
| 3036 | GATEWAY DIST HEALTH DEPT | 120,828 | 239,595 | 78,493 | 493,859 | 932,775 | - | - | 56,622 | - | 56,622 |
| 3037 | BOYLE CO HEALTH DEPT | 28,175 | 55,870 | 18,303 | - | 102,348 | - | - | 13,203 | 299,472 | 312,675 |
| 3038 | PIKE CO HEALTH DEPT | 97,723 | 193,779 | 63,483 | - | 354,985 | - | - | 45,795 | 1,997,773 | 2,043,568 |
| 3039 | FLOYD CO HEALTH CENTER | 57,698 | 114,413 | 37,482 | - | 209,593 | - | - | 27,038 | 631,337 | 658,375 |
| 3040 | MARTIN CO HEALTH DEPT | 24,613 | 48,806 | 15,989 | - | 89,408 | - | - | 11,534 | 187,076 | 198,610 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 38,650 | 76,641 | 25,108 | 89,386 | 229,785 | - | - | 18,112 | 950,452 | 968,564 |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 78,614 | 155,887 | 51,070 | 41,458 | 327,029 | - | - | 36,840 | 1,103,855 | 1,140,695 |
| 3045 | PENNYRILE DIST HLTH DEPT | 74,747 | 148,220 | 48,558 | 121,954 | 395,479 | - | - | 35,028 | 2,249,572 | 2,284,600 |
| 3047 | BREATHITT CO HEALTH DEPT | 69,185 | 135,208 | 44,295 | - | 247,688 | - | - | 31,953 | 1,211,269 | 1,243,222 |
| 3048 | GREENUP CO HLTH DEPT | 50,638 | 100,394 | 32,890 | - | 183,912 | - | - | 23,725 | 590,480 | 614,205 |
| 3049 | WHITLEY CO HEALTH DEPT | 95,697 | 189,763 | 62,167 | - | 347,627 | - | - | 44,845 | 2,445,950 | 2,490,795 |
| 3050 | LAUREL CO HEALTH DEPT | 65,629 | 130,138 | 42,634 | 149,312 | 387,713 | - | - | 30,755 | 380,026 | 310,781 |
| 3051 | KNOX CO HEALTH DEPT | 96,288 | 190,934 | 62,551 | - | 349,773 | - | - | 45,122 | 1,813,863 | 1,858,985 |
| 3052 | MONROE CO HEALTH DEPT | 18,042 | 35,776 | 11,720 | 23,337 | 88,875 | - | - | 8,455 | 312,285 | 320,740 |
| 3053 | BULLITT CO HEALTH DEPT | 72,678 | 144,116 | 47,213 | 288,629 | 552,636 | - | - | 34,058 | 85,253 | 119,311 |
| 3054 | THREE RIVERS DIST HLTH | 90,029 | 178,523 | 58,485 | - | 365,491 | - | - | 42,189 | 1,115,874 | 1,158,063 |
| 3055 | ESTILL CO HEALTH DEPT | 20,330 | 40,313 | 13,207 | - | 73,850 | - | - | 9,527 | 729,765 | 739,292 |
| 3056 | OLDHAM CO HEALTH DEPT | 57,762 | 114,539 | 37,524 | 135,575 | 345,400 | - | - | 27,068 | 568 | 27,636 |
| 3057 | LEWIS CO HEALTH DEPT | 29,536 | 58,568 | 19,187 | 25,477 | 132,768 | - | - | 13,841 | 233,235 | 247,076 |
| 3058 | FLEMING CO HEALTH DEP | 19,881 | 39,422 | 12,915 | - | 72,218 | - | - | 9,316 | 110,181 | 119,497 |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|---|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| 3059 | JESSAMINE CO HEALTH DEPT | 50,501 | 100,141 | 32,807 | - | 183,449 | - | - | 23,666 | 760,552 | 784,218 |
| 3060 | POWELL CO HEALTH DEPT | 17,355 | 34,415 | 11,275 | 146,155 | 209,200 | - | - | 8,133 | - | 8,133 |
| 3061 | ANDERSON CO HEALTH DEPT | 23,845 | 43,317 | 14,191 | 80,309 | 159,662 | - | - | 10,237 | 282,619 | 292,856 |
| 3062 | MADISON CO HEALTH DEP | 202,962 | 402,463 | 131,849 | - | 737,274 | - | - | 95,111 | 1,924,058 | 2,019,169 |
| 3064 | JOHNSON CO HEALTH DEPT | 70,108 | 139,021 | 45,544 | - | 254,673 | - | - | 32,854 | 386,752 | 419,606 |
| 3065 | MAGOFFIN CO HEALTH DEPT | 25,389 | 50,346 | 16,494 | - | 92,229 | - | - | 11,898 | 247,694 | 259,592 |
| 3066 | ALLEN CO HEALTH DEPT | 49,286 | 97,732 | 32,018 | 292,436 | 471,472 | - | - | 23,096 | 24,769 | 47,865 |
| 3067 | FRANKLIN CO HEALTH DEPT | 133,819 | 265,357 | 86,933 | - | 486,109 | - | - | 62,710 | 810,231 | 872,941 |
| 3068 | LINCOLN CO HEALTH DEPT | 25,116 | 49,803 | 16,316 | 53,596 | 144,811 | - | - | 11,770 | 75,941 | 87,711 |
| 3069 | WOODFORD CO HEALTH DEPT | 28,564 | 56,641 | 18,556 | - | 103,761 | - | - | 13,386 | 206,374 | 219,760 |
| 3072 | MUHLBERG CO HEALTH DEPT | 38,896 | 77,129 | 25,268 | - | 141,293 | - | - | 18,227 | 436,876 | 455,103 |
| 3073 | MARSHALL CO HEALTH DEPT | 66,457 | 131,782 | 43,172 | - | 241,411 | - | - | 31,143 | 2,011,887 | 2,043,030 |
| 3074 | CHRISTIAN CO HEALTH DEPT | 75,439 | 149,591 | 49,007 | - | 274,037 | - | - | 35,352 | 341,106 | 376,458 |
| 3075 | HOPKINS CO HEALTH DEPT | 85,203 | 168,954 | 55,350 | 144,728 | 454,235 | - | - | 39,928 | 9,809 | 49,737 |
| 3076 | TODD CO HEALTH DEPT | 18,008 | 35,709 | 11,699 | 38,806 | 104,222 | - | - | 8,439 | 1,181,976 | 1,190,415 |
| 3077 | BRACKEN CO HEALTH DEPT | 20,756 | 41,158 | 13,484 | 137,075 | 212,473 | - | - | 9,727 | - | 9,727 |
| 3078 | MONTGOMERY CO HEALTH DEPT | 83,366 | 165,311 | 54,157 | - | 302,834 | - | - | 39,067 | 567,096 | 606,163 |
| 3079 | GARRARD COUNTY HEALTH DPT | 19,588 | 38,843 | 12,725 | - | 71,156 | - | - | 9,179 | 210,717 | 219,896 |
| 3080 | BRECKINRIDGE CO HEALTH BD | 27,524 | 54,579 | 17,881 | 35,096 | 135,080 | - | - | 12,898 | 298,583 | 311,481 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 59,351 | 117,690 | 38,556 | - | 215,597 | - | - | 27,813 | 616,783 | 644,596 |
| 3082 | LAWRENCE CO HEALTH DEPT | 39,421 | 78,169 | 25,609 | - | 143,199 | - | - | 18,473 | 220,489 | 238,962 |
| 3083 | GRAVES CO HEALTH CENTER | 60,847 | 120,657 | 39,528 | 124,884 | 345,916 | - | - | 28,514 | 75,776 | 104,290 |
| 3084 | CALLLOWAY CO HEALTH DEPT | 32,574 | 64,592 | 21,161 | 34,107 | 152,434 | - | - | 15,265 | 303,836 | 319,101 |
| 3085 | BELL CO HEALTH DEPT | 50,891 | 100,914 | 33,060 | - | 184,865 | - | - | 23,848 | 610,706 | 634,554 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 27,660 | 54,849 | 17,969 | - | 100,478 | - | - | 12,962 | 59,485 | 72,447 |
| 3087 | HARLAN CO HEALTH DEPT | 41,013 | 81,327 | 26,643 | - | 148,983 | - | - | 19,220 | 1,239,697 | 1,258,917 |
| 3088 | CARTER CO HEALTH DEPT | 19,145 | 37,964 | 12,437 | - | 69,546 | - | - | 8,972 | 162,340 | 171,312 |
| 3801 | KENTUCKY STATE UNIVERSITY | 256,692 | 509,006 | 166,754 | 2,775,326 | 3,707,778 | - | - | 120,290 | - | 120,290 |
| 5470 | KCTCS | 1,078,875 | 2,139,354 | 700,866 | - | 3,919,095 | - | - | 505,579 | 7,961,699 | 8,467,278 |
| 7403 | ASST OF COMMONWEALTH ATTY | 63,305 | 121,565 | 39,825 | 603,753 | 826,448 | - | - | 28,729 | - | 28,729 |
| 7407 | KENTUCKY HOUSING CORP | 629,875 | 1,249,009 | 409,183 | 4,442,492 | 6,730,559 | - | - | 295,170 | 2,984,365 | 3,279,535 |
| 7408 | FRANKLIN CO COUNCIL AGING | 7,562 | 14,994 | 4,912 | 62,655 | 90,123 | - | - | 3,544 | - | 3,544 |
| 7409 | MUN ELEC POW ASSOC OF KY | 7,667 | 15,203 | 4,981 | 7,547 | 35,398 | - | - | 3,593 | - | 3,593 |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 11,736 | 23,273 | 7,624 | - | 42,633 | - | - | 5,500 | 312,620 | 318,120 |
| 7416 | KY OFFICE OF BAR ADMISSION | 10,562 | 20,943 | 6,861 | 5,845 | 44,211 | - | - | 4,949 | 78,202 | 83,151 |
| 7417 | KY ASSOC OF REGIONAL PROG | 6,702 | 13,290 | 4,354 | - | 24,346 | - | - | 3,141 | 16,694 | 19,835 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 1,890 | 3,748 | 1,228 | 179,450 | 186,316 | - | - | 886 | - | 886 |
| 7718 | MASTER COMM BOONE CO | 7,519 | 14,910 | 4,885 | - | 27,314 | - | - | 3,524 | 210,004 | 213,528 |
| 7719 | MASTER COMM BOURBON CO | - | - | - | - | - | - | - | - | - | - |
| 7720 | MASTER COMM CAMPBELL CO | 6,044 | 11,985 | 3,926 | 8,356 | 30,311 | - | - | 2,832 | 6,059 | 8,891 |
| 7724 | MASTER COMM CHRISTIAN CO | 2,177 | 4,318 | 1,415 | 15,110 | 23,020 | - | - | 1,020 | - | 1,020 |
| 7725 | MASTER COMM CLARK CO | 1,232 | 2,443 | 800 | 5,563 | 10,038 | - | - | 577 | - | 577 |
| 7727 | MASTER COMM CLINTON/CUMBE | 2,314 | 4,589 | 1,503 | 36,126 | 44,532 | - | - | 1,085 | - | 1,085 |
| 7730 | MASTER COMM DAVIES CO | 6,164 | 12,223 | 4,004 | 33,895 | 56,286 | - | - | 2,889 | - | 2,889 |
| 7734 | MASTER COMM FAYETTE CO | 12,230 | 24,252 | 7,945 | 83,464 | 127,891 | - | - | 5,731 | - | 5,731 |
| 7740 | MASTER COMM GARRARD CO | 719 | 1,427 | 467 | 3,419 | 6,032 | - | - | 337 | 32,528 | 32,865 |
| 7741 | MASTER COMM GRANT CO | 3,072 | 6,092 | 1,996 | - | 11,160 | - | - | 1,440 | 105,786 | 107,226 |
| 7743 | MASTER COMM GRAYSON CO | 1,255 | 2,489 | 815 | - | 4,559 | - | - | 588 | 87,883 | 88,471 |
| 7747 | MASTER COMM HARDIN CO | 9,659 | 19,154 | 6,275 | 85,622 | 120,710 | - | - | 4,527 | - | 4,527 |
| 7750 | MASTER COMMISSIONER HART COUNTY | 2,360 | 4,680 | 1,533 | 85,982 | 94,555 | - | - | 1,106 | 23,312 | 24,418 |
| 7751 | MASTER COMM HENDERSON CO | - | - | - | - | - | - | - | - | 18,784 | 18,784 |
| 7752 | HENRY/ TRIMBLE MASTER COM | 3,273 | 6,491 | 2,127 | 140,084 | 151,975 | - | - | 1,534 | 48,806 | 50,340 |
| 7753 | MASTER COMM HOPKINS CO | 5,326 | 10,562 | 3,460 | 58,238 | 77,586 | - | - | 2,496 | - | 2,496 |
| 7756 | MASTER COMM JEFF CIRCUIT | 23,391 | 46,382 | 15,195 | 120,143 | 205,111 | - | - | 10,961 | 302,722 | 313,683 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | 3,892 | 7,718 | 2,529 | 18,074 | 32,213 | - | - | 1,824 | 149,050 | 150,874 |
| 7759 | MASTER COMM KENTON CO | 10,529 | 20,878 | 6,840 | 7,187 | 45,434 | - | - | 4,934 | - | 4,934 |
| 7763 | MASTER COMM LAUREL CO | 3,556 | 7,051 | 2,310 | - | 12,917 | - | - | 1,666 | 18,927 | 20,593 |
| 7773 | MASTER COMM MCCracken CO | 6,677 | 13,241 | 4,338 | 105,597 | 129,853 | - | - | 3,129 | - | 3,129 |
| 7776 | MASTER COMM MADISON CO | 5,662 | 11,227 | 3,678 | 7,714 | 28,281 | - | - | 2,653 | 7,445 | 10,098 |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | 3,741 | 7,418 | 2,430 | 27,573 | 41,162 | - | - | 1,753 | 85,326 | 87,079 |
| 7790 | MASTER COMM NELSON CO | 4,476 | 8,875 | 2,908 | 1,313 | 17,572 | - | - | 2,097 | 40,970 | 43,067 |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | 3,206 | 6,357 | 2,083 | 6,916 | 18,562 | - | - | 1,502 | 165,704 | 167,206 |
| 7794 | MASTER COMM OWEN CO | 2,272 | 4,505 | 1,476 | 43,776 | 52,029 | - | - | 1,065 | - | 1,065 |
| 7798 | MASTER COMM PIKE CO | 5,426 | 10,759 | 3,525 | 75,100 | 94,810 | - | - | 2,543 | - | 2,543 |
| 7799 | MASTER COMM FOR FLEMING | - | - | - | - | - | - | - | - | 52,552 | 52,552 |
| 7805 | MASTER COMM SCOTT CO | 5,299 | 10,507 | 3,442 | - | 19,248 | - | - | 2,483 | 60,047 | 62,530 |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|---|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| 7807 | MASTER COMM SIMPSON CO | 2,368 | 4,696 | 1,538 | 49,120 | 57,722 | - | - | 1,110 | 113,915 | 115,025 |
| 7814 | MASTER COMM WARREN CO | 7,899 | 15,663 | 5,131 | 4,429 | 33,122 | - | - | 3,702 | 10,710 | 14,412 |
| 7817 | LOGAN CO MASTER COM | 1,637 | 3,246 | 1,063 | 28,426 | 34,372 | - | - | 767 | 111,046 | 111,813 |
| 7819 | MASTER COMM FLOYD CO | - | - | - | - | - | - | - | - | 186,265 | 186,265 |
| 7820 | MASTER COMM BARREN CO | 1,651 | 3,274 | 1,073 | - | 5,998 | - | - | 774 | 205,353 | 206,127 |
| 7821 | MASTER COMM MUEHLENBERG CO | 3,296 | 6,536 | 2,141 | 36,938 | 48,911 | - | - | 1,545 | 78,223 | 79,768 |
| 8201 | KY RIVER COMM CARE INC | - | - | - | - | - | - | - | - | - | - |
| 8202 | NORTHERN KY REG MHMR BD | 7,675 | 15,219 | 4,986 | - | 27,880 | - | - | 3,597 | 7,259,671 | 7,263,268 |
| 8204 | COMMUNICARE INC | 293,651 | 582,295 | 190,763 | - | 1,066,709 | - | - | 137,610 | 4,841,455 | 4,979,065 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 251,127 | 497,972 | 163,139 | - | 912,238 | - | - | 117,683 | 9,769,027 | 9,886,710 |
| 8208 | CUMBERLAND RIVER MHMR | 581,453 | 1,152,991 | 377,727 | - | 2,112,171 | - | - | 272,479 | 10,134,867 | 10,407,346 |
| 8209 | WESTERN KY REG MHMR ADV | 191,233 | 379,384 | 124,288 | - | 694,995 | - | - | 89,657 | 1,624,517 | 1,714,174 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 1,992,593 | 3,951,208 | 1,294,440 | - | 7,238,241 | - | - | 933,763 | 19,516,986 | 20,450,749 |
| 8211 | PENNYROYAL REG MHMR BD | 185,048 | 366,941 | 120,212 | - | 672,201 | - | - | 86,717 | 19,124,922 | 19,211,639 |
| 8213 | GREEN RVR REG MHMR BD | 147,366 | 292,220 | 95,733 | - | 535,319 | - | - | 69,058 | 3,650,511 | 3,719,569 |
| 8216 | COMPREHEND INC REG MHMR B | 248,134 | 492,037 | 161,194 | 551,885 | 1,453,250 | - | - | 116,280 | 903,712 | 1,019,992 |
| 8220 | LIFESKILLS INC | 598,676 | 1,187,142 | 388,915 | 8,701,083 | 10,875,816 | - | - | 280,550 | 4,039,845 | 4,320,395 |
| 8221 | MOUNTAIN COMP CARE CENTER | 285,581 | 566,292 | 185,521 | - | 1,037,394 | - | - | 133,828 | 3,216,651 | 3,350,479 |
| 9940 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 78,372 | 155,408 | 50,913 | 1,067,814 | 1,352,507 | - | - | 36,727 | 516,644 | 553,371 |
| 10010 | LEGS LEGISLATIVE RES COMM | 1,129,610 | 2,239,958 | 733,824 | 7,546,194 | 11,649,586 | - | - | 529,354 | - | 529,354 |
| 20020 | JUDL JUDICIAL RET SYSTEM | 9,992 | 19,813 | 6,491 | 39,655 | 75,951 | - | - | 4,682 | - | 4,682 |
| 20025 | JUDL ADM OFF OF THE COURT | 3,326,092 | 6,595,467 | 2,160,716 | 33,025,336 | 45,107,611 | - | - | 1,558,663 | - | 1,558,663 |
| 31030 | UNIFIED PROSECUTORIAL SVS | 2,897,415 | 5,745,424 | 1,882,236 | 18,843,684 | 29,368,759 | - | - | 1,357,778 | - | 1,357,778 |
| 31035 | DEPT OF AGRICULTURE | 514,396 | 1,020,020 | 334,165 | 5,238,179 | 7,014,750 | - | - | 241,055 | - | 241,055 |
| 31040 | ATTORNEY GENERALS OFFICE | 426,012 | 844,760 | 276,749 | - | 1,547,521 | - | - | 199,637 | 1,311,965 | 1,511,602 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 394,096 | 781,472 | 256,015 | 3,479,462 | 4,911,045 | - | - | 184,680 | - | 184,680 |
| 31066 | REGISTRY OF ELECTION | 36,606 | 72,588 | 23,780 | 223,831 | 356,805 | - | - | 17,154 | - | 17,154 |
| 31070 | GOVERNORS OFFICE | 102,703 | 203,655 | 66,719 | 312,641 | 685,718 | - | - | 48,128 | - | 48,128 |
| 31074 | DEPT OF VETERANS AFFAIRS | 1,619,521 | 3,211,425 | 1,052,083 | 5,736,571 | 11,619,600 | - | - | 758,935 | - | 758,935 |
| 31076 | MILITARY AFFAIRS COMM | 5,164 | 10,239 | 3,354 | 11,391 | 24,240 | - | - | 2,420 | 91,001 | 93,421 |
| 31082 | KY INFRASTRUCTURE | 38,171 | 75,691 | 24,797 | 629,097 | 767,756 | - | - | 17,888 | - | 17,888 |
| 31085 | LT GOVERNORS OFFICE | 15,206 | 30,153 | 9,878 | - | 55,237 | - | - | 7,126 | 365,147 | 372,273 |
| 31089 | AGRICULTURAL DEVELOP BD | 40,353 | 80,017 | 26,214 | 412,193 | 558,777 | - | - | 18,910 | - | 18,910 |
| 31094 | OFF OF HOMELAND SECURITY | 44,199 | 87,644 | 28,713 | 249,111 | 409,667 | - | - | 20,712 | 6,739 | 27,451 |
| 31095 | DEPT MILITARY AFFAIRS | 964,657 | 1,912,865 | 626,667 | 1,741,534 | 5,245,723 | - | - | 452,055 | - | 452,055 |
| 31097 | OFF OF MINORITY EMPOWMENT | - | - | - | - | - | - | - | - | - | - |
| 31099 | FAITH BASED/NONPROFIT SOC | - | - | - | - | - | - | - | - | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | 9,335 | 18,511 | 6,064 | 174,089 | 207,999 | - | - | 4,375 | 36,669 | 41,044 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 108,958 | 216,058 | 70,782 | 193,593 | 589,391 | - | - | 51,059 | 1,157,100 | 1,208,159 |
| 31120 | SECRETARY OF STATE | 77,622 | 153,921 | 50,426 | 544,767 | 826,736 | - | - | 36,375 | 43,899 | 80,274 |
| 31125 | STATE TREASURERS OFFICE | 92,451 | 183,326 | 60,059 | 1,103,932 | 1,439,768 | - | - | 43,324 | - | 43,324 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | - | 243,735 | 243,735 | - | - | - | 2,037,770 | 2,037,770 |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 6,141 | 12,176 | 3,989 | 106,575 | 128,881 | - | - | 2,878 | - | 2,878 |
| 31137 | KY COMM NETWORK AUTH | 50,859 | 100,852 | 33,040 | 864,271 | 1,049,022 | - | - | 23,834 | - | 23,834 |
| 31150 | BOARD OF ACCOUNTANCY | 11,927 | 23,651 | 7,748 | 95,707 | 139,033 | - | - | 5,589 | 20,736 | 26,325 |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | 6,786 | 13,456 | 4,408 | 219,793 | 244,443 | - | - | 3,180 | 36,707 | 39,887 |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | - | - | - | - | - | - | - | 592,643 | 592,643 |
| 31180 | BOARD OF DENTISTRY | 13,923 | 27,610 | 9,045 | 328,261 | 378,839 | - | - | 6,525 | - | 6,525 |
| 31185 | BOARD OF ELECTIONS | 25,353 | 50,274 | 16,470 | 151,499 | 243,596 | - | - | 11,881 | 300,561 | 312,442 |
| 31190 | BRD OF EMBALMERS/FUN DIR | 8,986 | 17,819 | 5,837 | 28,682 | 61,324 | - | - | 4,211 | 17,981 | 22,192 |
| 31200 | BOARD OF EXM ARCHITECTS | 7,981 | 15,826 | 5,185 | - | 28,992 | - | - | 3,740 | 127,926 | 131,666 |
| 31205 | KY LANDSCAPE ARCH REG BD | 1,370 | 2,716 | 890 | 4,691 | 9,667 | - | - | 642 | - | 642 |
| 31215 | BD EXAMINERS OF SOCIAL WK | 6,784 | 13,453 | 4,407 | 19,136 | 43,780 | - | - | 3,179 | 6,406 | 9,585 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 29,222 | 57,946 | 18,983 | 370,733 | 476,884 | - | - | 13,694 | - | 13,694 |
| 31245 | BD OF MEDICAL LICENSURE | 38,926 | 77,188 | 25,287 | 116,328 | 257,729 | - | - | 18,241 | - | 18,241 |
| 31250 | BOARD OF NURSING | 142,471 | 282,513 | 92,553 | 1,052,182 | 1,569,719 | - | - | 66,764 | 116,974 | 183,738 |
| 31260 | BOARD OF OPTOMETRIC EXM | 2,268 | 4,497 | 1,473 | 6,981 | 15,219 | - | - | 1,063 | 157,454 | 158,517 |
| 31263 | KY RESPIRATORY CARE BD | 5,123 | 10,160 | 3,328 | 38,308 | 56,919 | - | - | 2,401 | - | 2,401 |
| 31268 | PERSONNEL BOARD | 18,598 | 36,779 | 12,082 | 174,829 | 242,388 | - | - | 8,715 | - | 8,715 |
| 31270 | KY BOARD OF PHARMACY | 56,719 | 112,471 | 36,846 | 365,278 | 571,314 | - | - | 26,580 | - | 26,580 |
| 31275 | BD OF PHYSICAL THERAPY | 7,539 | 14,950 | 4,898 | 123,960 | 151,347 | - | - | 3,533 | - | 3,533 |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - | - | - | - | - |
| 31290 | BD OF PROF ENGINEERS & LA | 28,518 | 56,550 | 18,526 | 61,814 | 165,408 | - | - | 13,364 | - | 13,364 |
| 31345 | SCHOOL FAC CONSTR COMM | 7,855 | 15,577 | 5,103 | 17,097 | 45,632 | - | - | 3,681 | 167,059 | 170,740 |
| 31354 | EXECUTIVE BRANCH ETH COMM | 21,805 | 43,237 | 14,165 | 690,091 | 769,298 | - | - | 10,218 | - | 10,218 |
| 31370 | COMMISSION ON HUMAN RIGHT | 48,678 | 96,526 | 31,622 | 9,171 | 185,997 | - | - | 22,811 | 30,546 | 53,357 |
| 31395 | COMMISSION- REAL ESTATE | - | - | - | - | - | - | - | - | - | - |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|--|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| 31400 | COMMISSION ON WOMEN | - | - | - | - | - | - | - | - | 194,975 | 194,975 |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 129,031 | 255,863 | 83,822 | - | 468,716 | - | - | 60,466 | 457,597 | 518,063 |
| 31765 | OFFICE OF STATE BUD DIREC | 76,531 | 151,758 | 49,717 | 579,339 | 857,345 | - | - | 35,864 | 270,546 | 306,410 |
| 35605 | TRAN OFF OF THE SECRETARY | 178,170 | 353,301 | 115,744 | 295,285 | 942,500 | - | - | 83,493 | 205,707 | 289,463 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 105,838 | 209,871 | 68,755 | - | 384,464 | - | - | 49,597 | 579,806 | 629,403 |
| 35609 | DIVISION OF FACILITY MANA | 82,088 | 162,777 | 53,327 | 105,060 | 403,252 | - | - | 38,468 | 301,886 | 340,354 |
| 35615 | TRAN DEPT OF AVIATION | 61,750 | 122,447 | 40,114 | 120,936 | 345,247 | - | - | 28,937 | - | 28,937 |
| 35616 | TRAN OFFICE OF PERSONNEL | 88,993 | 176,468 | 57,812 | 52,250 | 375,523 | - | - | 41,703 | 41,967 | 83,670 |
| 35617 | OFFICE OF INFORMAT TECHNO | 113,671 | 225,403 | 73,844 | 233,176 | 646,094 | - | - | 53,268 | - | 53,268 |
| 35618 | OFFICE OF AUDITS | 108,808 | 215,761 | 70,685 | 1,484,506 | 1,879,760 | - | - | 50,989 | - | 50,989 |
| 35619 | DOT PAYROLL DIVISION | 41,487 | 82,267 | 26,951 | 476,554 | 627,259 | - | - | 19,442 | 113,777 | 133,219 |
| 35625 | TRAN DEPT OF HIGHWAYS | 9,516,777 | 18,871,258 | 6,182,345 | 25,947,897 | 60,518,277 | - | - | 4,459,723 | - | 4,459,723 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 34,165 | 67,748 | 22,195 | 135,665 | 259,773 | - | - | 16,010 | 154,606 | 170,616 |
| 35630 | TRAN DEPT OF VEH REGULATE | 398,055 | 789,322 | 258,587 | 2,798,247 | 4,244,211 | - | - | 186,535 | - | 186,535 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 236,819 | 469,600 | 153,844 | 1,470,069 | 2,330,332 | - | - | 110,978 | 1,044,666 | 1,155,644 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 44,106 | 87,461 | 28,653 | - | 160,220 | - | - | 20,669 | 557,729 | 578,398 |
| 39079 | COMMONWEALTH OF TECHNOL | 940,460 | 1,864,884 | 610,948 | - | 3,416,292 | - | - | 440,716 | 6,081,252 | 6,521,968 |
| 39084 | KY RIVER AUTHORITY | 21,433 | 42,500 | 13,923 | 366,592 | 444,448 | - | - | 10,044 | 21,552 | 31,596 |
| 39103 | OFFICE OF PVA'S | 1,579,141 | 3,131,354 | 1,025,851 | 5,962,307 | 11,698,653 | - | - | 740,012 | - | 740,012 |
| 39130 | DEPT OF REVENUE | 1,896,872 | 3,761,399 | 1,232,258 | 9,434,603 | 16,325,132 | - | - | 888,907 | 1,184,594 | 2,073,501 |
| 39750 | OFFICE OF SECRETARY | 278,403 | 552,059 | 180,858 | 1,179,125 | 2,180,445 | - | - | 130,464 | 109,453 | 239,917 |
| 39757 | FIN OFFICE OF INSP GENERAL | 17,964 | 35,621 | 11,670 | - | 65,255 | - | - | 8,418 | 784,560 | 792,978 |
| 39758 | OFF OF THE CONTROLLER | 188,513 | 373,812 | 122,463 | 464,274 | 1,149,062 | - | - | 88,340 | - | 88,340 |
| 39785 | DEPT FACILITIES SUPP SVCS | 523,787 | 1,038,643 | 340,266 | 932,593 | 2,835,289 | - | - | 245,456 | - | 245,456 |
| 50235 | KY STATE FAIR BOARD | 479,949 | 951,713 | 311,787 | 2,570,742 | 4,314,191 | - | - | 224,912 | - | 224,912 |
| 50410 | COMM KY HERITAGE COUNCIL | 51,172 | 101,471 | 33,242 | 740,373 | 926,258 | - | - | 23,980 | - | 23,980 |
| 50529 | KY ARTS COUNCIL | 27,346 | 54,227 | 17,765 | 76,857 | 176,195 | - | - | 12,815 | 260,760 | 273,575 |
| 50550 | KY HISTORICAL SOCIETY | 87,575 | 173,656 | 56,891 | - | 318,122 | - | - | 41,039 | 731,585 | 772,624 |
| 50660 | DEPT OF FISH & WILDLIFE | 778,162 | 1,543,055 | 505,515 | 1,452,155 | 4,278,887 | - | - | 364,660 | - | 364,660 |
| 50665 | COMM KY HORSE PARK | 130,079 | 257,940 | 84,503 | 112,588 | 585,110 | - | - | 60,957 | 806,355 | 867,312 |
| 50670 | DEPT OF PARKS | 1,206,174 | 2,391,781 | 783,562 | 303,978 | 4,685,495 | - | - | 565,234 | 1,436,363 | 2,001,597 |
| 50850 | COMM OFFICE OF SECRETARY | 77,054 | 152,793 | 50,056 | 431,527 | 711,430 | - | - | 36,109 | 352,071 | 388,180 |
| 50852 | KY ARTISANS CTR AT BREA | 26,450 | 52,449 | 17,183 | 117,973 | 214,055 | - | - | 12,395 | 54,990 | 67,385 |
| 50860 | DEPT OF TOURISM | 61,765 | 122,476 | 40,124 | - | 224,365 | - | - | 28,944 | 359,122 | 388,066 |
| 51183 | EDUC PROF STANDARDS BD | - | - | - | - | - | - | - | - | 1,294,410 | 1,294,410 |
| 51340 | KY COMM DEAF/HARD OF HEAR | 29,688 | 58,870 | 19,286 | 82,803 | 190,647 | - | - | 13,912 | - | 13,912 |
| 51407 | KY ENVIRONMENTAL EDUC COU | 4,452 | 8,829 | 2,892 | 19,550 | 35,723 | - | - | 2,086 | - | 2,086 |
| 51530 | EDUC OFFICE OF SECRETARY | 251,897 | 499,500 | 163,639 | 2,997,808 | 3,912,844 | - | - | 118,043 | - | 118,043 |
| 51531 | DEPT WORKFORCE INVESTMENT | 986,243 | 1,955,669 | 640,689 | 2,818,328 | 6,400,929 | - | - | 462,170 | 2,441,852 | 2,904,022 |
| 51532 | KY COMM ON PROPRIETARY ED | 4,713 | 9,346 | 3,062 | 50,040 | 67,161 | - | - | 2,209 | - | 2,209 |
| 51540 | EDUC DEPT OF EDUCATION | 601,675 | 1,193,091 | 390,864 | 5,022,778 | 7,208,408 | - | - | 281,955 | - | 281,955 |
| 51545 | KY EDUCATIONAL TV AUTHOR | 339,047 | 672,313 | 220,254 | 3,371,905 | 4,603,519 | - | - | 158,883 | 167,642 | 326,525 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 115,457 | 228,946 | 75,004 | - | 419,407 | - | - | 54,105 | 1,221,285 | 1,275,390 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE | - | - | - | - | - | - | - | - | 744,977 | 744,977 |
| 53721 | H&FS OFF OF THE SECRETARY | 1,082,108 | 2,145,763 | 702,965 | 17,390,974 | 21,321,810 | - | - | 507,094 | - | 507,094 |
| 53723 | OFFICE INSPECTOR GENERAL | 517,574 | 1,026,321 | 336,229 | - | 1,880,124 | - | - | 242,544 | 2,668,056 | 2,910,600 |
| 53724 | OFFICE OF HEALTH POLICY | - | - | - | - | - | - | - | - | 875,980 | 875,980 |
| 53725 | DEPT OF AGING/INDEP LIVIN | 387,191 | 767,780 | 251,529 | 3,615,596 | 5,022,096 | - | - | 181,444 | - | 181,444 |
| 53727 | DEPT FOR INCOME SUPPORT | 897,398 | 1,779,493 | 582,973 | 883,339 | 4,143,203 | - | - | 420,536 | 864,240 | 1,284,776 |
| 53728 | DEPT FOR PUBLIC HEALTH | 950,875 | 1,885,535 | 617,713 | 4,900,530 | 8,354,653 | - | - | 445,596 | - | 445,596 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 866,484 | 1,718,193 | 562,891 | - | 3,147,568 | - | - | 406,049 | 7,068,879 | 7,474,928 |
| 53730 | SERVE KY | 45,351 | 89,928 | 29,461 | 598,057 | 762,797 | - | - | 21,252 | - | 21,252 |
| 53736 | H&FS DEPT FOR COMM BASE S | 9,482,577 | 18,803,455 | 6,160,129 | 28,172,750 | 62,618,911 | - | - | 4,443,697 | - | 4,443,697 |
| 53739 | HEALTH DATA AND ANALYTICS | 55,186 | 109,431 | 35,850 | 2,335,941 | 2,536,408 | - | - | - | 25,861 | 25,861 |
| 53746 | DEPT FOR MEDICAID SERVICE | 362,840 | 719,492 | 235,710 | - | 1,318,042 | - | - | 170,033 | 2,232,391 | 2,402,424 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 308,819 | 612,371 | 200,617 | - | 1,121,807 | - | - | 144,718 | 736,083 | 880,801 |
| 54500 | J&PS OFF OF SECRETARY | 389,100 | 771,564 | 252,769 | 6,276,450 | 7,689,883 | - | - | 182,339 | - | 182,339 |
| 54515 | DEPT OF PUBLIC ADVOCACY | 1,594,342 | 2,983,032 | 977,260 | 18,081,910 | 23,546,544 | - | - | 704,960 | - | 704,960 |
| 54520 | J&PS DEPT OF KY STATE POL | 1,769,862 | 3,509,544 | 1,149,748 | 14,457,644 | 20,886,798 | - | - | 829,387 | - | 829,387 |
| 54523 | J&PS DEPT OF JUVENILE JUSTICE | 1,720,339 | 3,411,343 | 1,117,577 | 2,649,727 | 8,898,986 | - | - | 806,180 | 68,896,820 | 69,703,000 |
| 54525 | DEPT OF CRIMINAL JUST TRN | 404,819 | 802,735 | 262,981 | 5,180,124 | 6,650,659 | - | - | 189,705 | - | 189,705 |
| 54527 | J&PS DEPT OF CORRECTIONS | 837,786 | 1,661,285 | 544,247 | 8,429,474 | 11,472,792 | - | - | 392,601 | - | 392,601 |
| 55790 | OFFICE OF THE SECRETARY | 282,468 | 560,120 | 183,499 | - | 1,026,087 | - | - | 132,369 | 1,755,350 | 1,887,719 |
| 55793 | DEPT PERSONNEL ADMIN | 106,124 | 210,439 | 68,941 | 1,158,804 | 1,544,308 | - | - | 49,732 | 61,149 | 110,881 |
| 55794 | DEPT FOR EMPLOYEE INS | 126,815 | 251,468 | 82,383 | 266,071 | 726,737 | - | - | 59,428 | 8,508 | 67,936 |
| 56102 | OFFICE OF THE SECRETARY | 188,826 | 374,432 | 122,666 | 1,073,192 | 1,759,116 | - | - | 88,487 | 947,303 | 1,035,790 |
| 56106 | DEPT OF WRKPLACE STANDARD | 287,428 | 569,954 | 186,720 | 3,853,648 | 4,897,750 | - | - | 134,693 | 226,018 | 360,711 |
| 56107 | DEPT OF WORKERS CLAIMS | 317,761 | 630,104 | 206,426 | - | 1,154,291 | - | - | 148,908 | 1,496,652 | 1,645,560 |
| 56113 | KY OSH REVIEW COMMISSION | 13,343 | 26,457 | 8,668 | 82,318 | 130,786 | - | - | 6,253 | - | 6,253 |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (15) | Assumption Changes (16) | Investment Experience (17) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (18) | Total Deferred Outflow of Resources (19) | Liability Experience (20) | Assumption Changes (21) | Investment Experience (22) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (23) | Total Deferred Inflow of Resources (24) |
| 56114 | WORKERS COMP FUNDING COMM | 41,764 | 82,816 | 27,131 | 203,343 | 355,054 | - | - | 19,571 | 144,462 | 164,033 |
| 56115 | GEN ADM PROG SUPP S SERVI | - | - | - | - | - | - | - | - | 1,439,936 | 1,439,936 |
| 56116 | OFF OF INSPCT GEN S SVCS | - | - | - | - | - | - | - | - | 124,038 | 124,038 |
| 57121 | ENVIRONMENTAL QUAL COMM | - | - | - | - | - | - | - | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 220,206 | 436,656 | 143,051 | 1,940,857 | 2,740,770 | - | - | 103,192 | - | 103,192 |
| 57124 | KY STATE NATURE PRES COMM | - | - | - | - | - | - | - | - | 1,350,462 | 1,350,462 |
| 57126 | OFFICE OF THE SECRETARY | 131,281 | 260,323 | 85,283 | 1,785,377 | 2,262,264 | - | - | 61,520 | - | 61,520 |
| 57127 | DEPT FOR ENERGY DEV & IND | - | - | - | - | - | - | - | - | 1,537,437 | 1,537,437 |
| 57128 | DEPT FOR NATURAL RESOURCE | 1,237,469 | 2,453,837 | 803,892 | 9,684,725 | 14,179,923 | - | - | 579,899 | 9,371 | 589,270 |
| 57129 | DEPT FOR ENVIRONM PROTECT | 1,730,243 | 3,430,982 | 1,124,011 | 19,853,162 | 26,138,398 | - | - | 810,821 | 628,433 | 1,439,254 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 217,149 | 430,596 | 141,066 | 6,149,589 | 6,938,400 | - | - | 101,760 | - | 101,760 |
| 57140 | KY NATURE PRESERVES | 54,373 | 107,820 | 35,322 | 3,145,509 | 3,343,024 | - | - | 25,480 | - | 25,480 |
| 57141 | OFFICE OF ENERGY POLICY | 17,268 | 34,241 | 11,218 | 829,879 | 892,606 | - | - | 8,092 | - | 8,092 |
| 58175 | BRD OF CLMS & CRIME VICTI | - | - | - | - | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | 121,050 | 240,035 | 78,637 | 1,307,283 | 1,747,005 | - | - | 56,726 | - | 56,726 |
| 58671 | KY CLAIMS COMMISSION | 16,474 | 32,666 | 10,702 | - | 59,842 | - | - | 7,720 | 552,374 | 560,094 |
| 58675 | OFFICE OF THE SECRETARY | 159,909 | 317,091 | 103,881 | 1,312,763 | 1,893,644 | - | - | 74,936 | - | 74,936 |
| 58676 | DEPT OF INSURANCE | 211,241 | 418,879 | 137,227 | - | 767,347 | - | - | 98,991 | 1,357,206 | 1,456,197 |
| 58677 | OFF OF OCCUP & PROFESSION | 72,735 | 144,229 | 47,250 | 209,920 | 474,134 | - | - | 34,085 | 31,467 | 65,552 |
| 58678 | KY BOXING & WRESTLING AUT | 3,069 | 6,086 | 1,994 | 42,855 | 54,004 | - | - | 1,438 | - | 1,438 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 47,860 | 94,905 | 31,091 | 345,560 | 519,416 | - | - | 22,428 | 105,988 | 128,416 |
| 58681 | DEPT OF CHARITABLE GAMING | 58,746 | 116,491 | 38,163 | 481,554 | 694,954 | - | - | 27,529 | 202,264 | 229,793 |
| 58685 | DEPT OF FINANCIAL INSTITU | 289,265 | 573,597 | 187,914 | 2,826,913 | 3,877,689 | - | - | 135,554 | - | 135,554 |
| 58690 | DEPT OF HOUSING & BUILD C | 488,646 | 968,959 | 317,437 | 4,917,992 | 6,693,034 | - | - | 228,988 | - | 228,988 |
| 014A | BRECKINRIDGE CO ATTORNEY | 4,088 | 8,106 | 2,656 | - | 17,382 | - | - | 1,916 | 97,332 | 99,248 |
| 024A | CHRISTIAN COUNTY ATTORNEY | 1,278 | 2,534 | 830 | - | 5,831 | - | - | 599 | - | 599 |
| 031A | EDMONSON COUNTY ATTORNEY | 2,552 | 5,060 | 1,658 | - | 46,680 | - | - | 1,196 | 2,156 | 3,352 |
| 060A | KNOTT COUNTY ATTORNEY | 6,100 | 12,097 | 3,963 | - | 54,192 | - | - | 2,859 | - | 2,859 |
| 071A | LOGAN COUNTY ATTORNEY | 4,570 | 9,062 | 2,969 | - | 15,641 | - | - | 2,141 | 101,685 | 103,826 |
| 086A | MONROE CO ATTORNEY | - | - | - | - | 2,698 | - | - | - | 144,089 | 144,089 |
| 116A | WAYNE COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 342,180 | 342,180 |
| W002 | ALLEN COUNTY ATTORNEY | 6,582 | 13,051 | 4,276 | - | 168,591 | - | - | 3,084 | - | 3,084 |
| W003 | ANDERSON COUNTY ATTORNEY | 68 | 134 | 44 | - | 246 | - | - | 32 | 37,393 | 37,425 |
| W005 | BARREN COUNTY ATTORNEY | 12,090 | 23,975 | 7,854 | - | 50,678 | - | - | 5,666 | 119,251 | 124,917 |
| W006 | BATH COUNTY ATTORNEY | - | - | - | - | - | - | - | - | - | - |
| W007 | BELL COUNTY ATTORNEY | 9,956 | 19,743 | 6,468 | - | 53,769 | - | - | 4,666 | 39,454 | 44,120 |
| W008 | BOONE COUNTY ATTORNEY | 34,863 | 69,132 | 22,648 | - | 156,615 | - | - | 16,337 | 17,207 | 33,544 |
| W011 | BOYLE COUNTY ATTORNEY | 970 | 1,923 | 630 | - | 50,655 | - | - | 454 | - | 454 |
| W015 | BULLITT COUNTY ATTORNEY | 1,915 | 3,798 | 1,244 | - | 4,501 | - | - | 897 | 60,375 | 61,272 |
| W021 | CARROLL COUNTY ATTORNEY | 4,412 | 8,749 | 2,866 | - | 31,399 | - | - | 2,068 | - | 2,068 |
| W022 | CHILD SUPPORT ENFORCEMENT | 4,654 | 9,228 | 3,023 | - | 92,175 | - | - | 2,181 | 26,220 | 28,401 |
| W023 | CASEY COUNTY ATTORNEY | 3,748 | 7,433 | 2,435 | - | 13,616 | - | - | 1,756 | 27,866 | 29,622 |
| W025 | CLARK COUNTY ATTORNEY | 9,752 | 19,338 | 6,335 | - | 211,756 | - | - | 4,570 | - | 4,570 |
| W028 | CRITTENDEN CO ATTORNEY | 1,943 | 3,852 | 1,262 | - | 55,151 | - | - | 910 | 25,337 | 26,247 |
| W030 | DAVIESS COUNTY ATTORNEY | 2,441 | 4,840 | 1,585 | - | 8,866 | - | - | 1,144 | 31,106 | 32,250 |
| W036 | FLOYD COUNTY ATTORNEY | 2,763 | 5,479 | 1,795 | - | 10,037 | - | - | 1,295 | 780,208 | 781,503 |
| W037 | FRANKLIN COUNTY ATTORNEY | 13,972 | 27,705 | 9,076 | - | 50,753 | - | - | 6,547 | 24,058 | 30,605 |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | - | - | - | - | - | - | - |
| W040 | GARRARD COUNTY ATTORNEY | 4,436 | 8,797 | 2,882 | - | 28,053 | - | - | 2,079 | 20,618 | 22,697 |
| W041 | GRANT COUNTY CHILD SUPPOR | 2,006 | 3,978 | 1,303 | - | 42,570 | - | - | 940 | - | 940 |
| W042 | GRAVES COUNTY ATTORNEY | 9,564 | 18,964 | 6,213 | - | 34,741 | - | - | 4,482 | 63,840 | 68,322 |
| W046 | HANCOCK COUNTY ATTORNEY | 1,169 | 2,318 | 760 | - | 4,247 | - | - | 548 | 8,551 | 9,099 |
| W049 | HARRISON COUNTY ATTORNEY | 4,324 | 8,573 | 2,809 | - | 15,706 | - | - | 2,026 | 61,384 | 63,410 |
| W053 | HICKMAN COUNTY ATTORNEY | 2,424 | 4,806 | 1,575 | - | 52,359 | - | - | 1,136 | - | 1,136 |
| W054 | HOPKINS COUNTY ATTORNEY | 15,044 | 29,832 | 9,773 | - | 54,649 | - | - | 7,050 | 127,806 | 134,856 |
| W055 | JACKSON COUNTY ATTORNEY | 135 | 268 | 88 | - | 4,108 | - | - | 63 | 59,857 | 59,920 |
| W056 | JEFFERSON CO ATTORNEY | 2,654 | 5,262 | 1,724 | - | 9,640 | - | - | 1,244 | 349,057 | 350,301 |
| W062 | LARUE COUNTY ATTORNEY | 5,797 | 11,495 | 3,766 | - | 36,564 | - | - | 2,717 | 6,787 | 9,504 |
| W063 | LAUREL COUNTY ATTORNEY | 1,783 | 3,536 | 1,158 | - | 14,740 | - | - | 836 | 194 | 1,030 |
| W065 | LEE COUNTY ATTORNEY | 2,489 | 4,935 | 1,617 | - | 9,041 | - | - | 1,166 | 37,445 | 38,611 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 2,635 | 5,224 | 1,711 | - | 127,620 | - | - | 1,235 | 46,699 | 47,934 |
| W074 | MCCRARY COUNTY ATTORNEY | 7,024 | 13,928 | 4,563 | - | 24,138 | - | - | 3,292 | - | 3,292 |
| W076 | MADISON COUNTY ATTORNEY | 36,972 | 73,314 | 24,018 | - | 633,133 | - | - | 17,326 | - | 17,326 |
| W077 | MAGOFFIN CO ATTORNEY | 4,362 | 8,650 | 2,834 | - | 14,421 | - | - | 2,044 | - | 2,044 |
| W082 | MEADE COUNTY ATTORNEY | 5,164 | 10,241 | 3,355 | - | 16,719 | - | - | 2,420 | - | 2,420 |
| W083 | MENIFEE COUNTY ATTORNEY | 1,118 | 2,216 | 726 | - | 20,341 | - | - | 524 | 1,563 | 2,087 |
| W084 | MERCER COUNTY ATTORNEY | 1,926 | 3,820 | 1,251 | - | 15,066 | - | - | 903 | - | 903 |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| W087 | MONTGOMERY CO ATTORNEY | 6,640 | 13,167 | 4,314 | 115,942 | 140,063 | - | - | 3,112 | 48,592 | 51,704 |
| W088 | MORGAN COUNTY ATTORNEY | 5,831 | 11,562 | 3,788 | 73,763 | 94,944 | - | - | 2,732 | 19,527 | 22,259 |
| W093 | OLDHAM COUNTY ATTORNEY | 13,255 | 26,284 | 8,611 | - | 48,150 | - | - | 6,211 | 86,476 | 92,687 |
| W094 | OWEN COUNTY ATTORNEY | 3,076 | 6,100 | 1,998 | - | 17,790 | - | - | 1,442 | 1,883 | 3,325 |
| W096 | PENDLETON COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 99,572 | 99,572 |
| W100 | PULASKI COUNTY ATTORNEY | 12,663 | 25,111 | 8,226 | - | 49,648 | - | - | 5,934 | 71,462 | 77,396 |
| W102 | ROCKCASTLE CO ATTORNEY | 6,353 | 12,598 | 4,127 | 8,523 | 31,601 | - | - | 2,977 | 8,392 | 11,369 |
| W103 | ROWAN COUNTY ATTORNEY | 5,624 | 11,152 | 3,653 | - | 20,429 | - | - | 2,635 | 26,647 | 29,282 |
| W106 | SHELBY COUNTY ATTORNEY | 3,660 | 7,257 | 2,377 | - | 13,294 | - | - | 1,715 | 11,297 | 13,012 |
| W107 | SIMPSON COUNTY ATTORNEY | 3,627 | 7,192 | 2,356 | 41,608 | 54,783 | - | - | 1,700 | 8,083 | 9,783 |
| W108 | SPENCER COUNTY ATTORNEY | 3,139 | 6,225 | 2,039 | - | 11,403 | - | - | 1,471 | 90,631 | 92,102 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 41,730 | 41,730 |
| W111 | TRIGG COUNTY ATTORNEY | 4,106 | 8,141 | 2,667 | - | 14,914 | - | - | 1,924 | 130,698 | 132,622 |
| W112 | TRIMBLE COUNTY ATTORNEY | 3,933 | 7,798 | 2,555 | 66,747 | 81,033 | - | - | 1,843 | - | 1,843 |
| W113 | UNION COUNTY ATTORNEY | 5,229 | 10,369 | 3,397 | 50,803 | 69,798 | - | - | 2,450 | - | 2,450 |
| W117 | WEBSTER COUNTY ATTORNEY | 5,761 | 11,423 | 3,742 | 35,281 | 56,207 | - | - | 2,700 | - | 2,700 |
| W118 | WHITLEY COUNTY ATTORNEY | 9,816 | 19,464 | 6,376 | - | 35,656 | - | - | 4,600 | 31,319 | 35,919 |
| X034 | FAYETTE CO ATTORNEY OFF | 3,591 | 7,121 | 2,333 | 225 | 13,270 | - | - | 1,683 | 274,261 | 275,944 |
| X059 | KENTON COUNTY ATTORNEY | 4,191 | 8,310 | 2,722 | 19,069 | 34,292 | - | - | 1,964 | - | 1,964 |
| TOTAL | | 80,468,653 | 159,565,135 | 52,274,530 | 360,907,953 | 653,216,271 | - | - | 37,708,977 | 383,696,459 | 421,405,436 |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-------------|---------|---------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (25) | (26) | (27) | (28) | (29) | (30) |
| 1430 | EASTERN KY UNIV | (38,122,115) | (7,065,235) | 78,065 | 83,251 | - | - |
| 1433 | KET FOUNDATION | 564,140 | 35,361 | 15,703 | 16,747 | - | - |
| 1434 | KY BAR ASSOCIATION | (4,509,267) | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 133,941 | 21,173 | 1,985 | 2,118 | - | - |
| 1436 | LOTUS | 1,012,957 | 138,750 | 7,829 | 8,349 | - | - |
| 1437 | SANCTUARY INC | (115,212) | (36,459) | 5,060 | 5,397 | - | - |
| 1438 | O A S I S | 407,994 | 74,065 | 5,947 | 6,342 | - | - |
| 1439 | BARREN RIVER CHILD ADVOCA | 1,228,141 | 347,082 | 3,617 | 3,858 | - | - |
| 1440 | MOREHEAD STATE UNIVERSITY | (9,768,518) | (1,325,472) | 35,198 | 37,537 | - | - |
| 1445 | MURRAY STATE UNIV | (11,899,478) | (2,723,053) | 81,845 | 87,283 | - | - |
| 1450 | NORTHERN KY UNIVERSITY | 4,999,202 | 641,215 | 295,823 | 315,476 | - | - |
| 1451 | SILVERLEAF | 41,679 | (32,776) | 3,189 | 3,402 | - | - |
| 1452 | SPRINGHAVEN INC | 558,144 | 85,714 | 4,633 | 4,941 | - | - |
| 1453 | SAFE HARBOR | 701,449 | 131,788 | 7,063 | 7,532 | - | - |
| 1454 | D.O.V.E.S. | 477,886 | 65,097 | 4,204 | 4,484 | - | - |
| 1455 | GATEWAY CHILD ADVOCACY | (152,920) | (36,464) | - | - | - | - |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | (740,118) | (214,650) | 1,128 | 1,204 | - | - |
| 1457 | KY RIVER CHILD ADVOCACY | 201,500 | 42,447 | 1,167 | 1,244 | - | - |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 281,267 | 68,614 | 6,168 | 6,580 | - | - |
| 1459 | NURSING HOME OMBUDSMAN | 13,905 | 2,272 | 2,022 | 2,155 | - | - |
| 1465 | WESTERN KENTUCKY UNIV | (6,751,956) | (931,966) | 133,007 | 141,843 | - | - |
| 1480 | KASAP | 226,919 | 30,175 | 4,148 | 4,424 | - | - |
| 1481 | KDVA | 364,462 | 23,000 | 7,208 | 7,686 | - | - |
| 1482 | KACAC | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | (3,073) | (2,559) | - | 1,347 | - | - |
| 1484 | BUFFALO TR CHILD ADV INC | 170,416 | 46,410 | 1,077 | 1,149 | - | - |
| 1485 | CUMBERLAND V C A CENTER | 147,475 | (4,188) | 2,472 | 2,638 | - | - |
| 1486 | LAKE CUMB CHILD ADV CTR | (122,470) | (37,292) | 1,223 | 1,303 | - | - |
| 1487 | B.R.A.S.S. | (219,500) | (74,146) | 5,481 | 5,845 | - | - |
| 1488 | WOMEN AWARE | 38,070 | 12,676 | 1,935 | 2,065 | - | - |
| 1489 | BETHANY HOUSE ABUSE SHEL | 127,305 | 9,368 | 4,212 | 4,492 | - | - |
| 1490 | HOPE HARBOR INC | 559,827 | 154,481 | 3,964 | 4,227 | - | - |
| 1491 | CHILD ADV CTR OF GRN RVR | (131,875) | (31,183) | 1,002 | 1,069 | - | - |
| 1492 | CSG HEADQUARTERS | (125,755) | (2,734) | 32,489 | 34,646 | - | - |
| 1994 | KY HIGHER ED STUD LN CORP | (2,308,717) | (499,666) | 98,114 | 104,632 | - | - |
| 3022 | LEX FAYETTE CO HLTH DEPT | 723,297 | (34,393) | 55,137 | 58,800 | - | - |
| 3023 | LAKE CUMBERLAND DISTRICT | (1,306,199) | (333,071) | 46,574 | 49,668 | - | - |
| 3024 | WEDCO DIST HEALTH DEPT | (130,591) | (12,480) | 24,183 | 25,788 | - | - |
| 3025 | NORTHERN KY DIST HLTH DEP | (187,920) | (195,408) | 54,218 | 57,821 | - | - |
| 3026 | BARREN RVR DIST HLTH DEPT | (6,367,876) | (1,457,287) | 34,646 | 36,949 | - | - |
| 3027 | GREEN RVR DIST HLTH DEPT | (885,183) | (416,363) | 52,047 | 55,502 | - | - |
| 3028 | LINCOLN TRL DIST HLTH DEPT | 90,193 | (47,669) | 30,334 | 32,351 | - | - |
| 3029 | PURCHASE DIST HLTH DEPT | (1,214,758) | (329,998) | 15,126 | 16,132 | - | - |
| 3030 | MERCER CO HEALTH DEPT | (348,775) | (108,975) | 4,980 | 5,312 | - | - |
| 3031 | CUMBERLAND VLY DIST HEALT | (3,347,131) | (691,765) | 17,390 | 18,546 | - | - |
| 3033 | KY RIVER DIST HEALTH DEPT | (3,147,666) | (521,276) | 22,459 | 23,950 | - | - |
| 3034 | BOURBON CO HEALTH CENTER | 83,502 | 16,427 | 4,774 | 5,090 | - | - |
| 3035 | CLARK CO HEALTH DEPT | (2,210,031) | (465,332) | 12,385 | 13,208 | - | - |
| 3036 | GATEWAY DIST HEALTH DEPT | 804,617 | 33,512 | 18,401 | 19,623 | - | - |
| 3037 | BOYLE CO HEALTH DEPT | (168,481) | (50,712) | 4,291 | 4,575 | - | - |
| 3038 | PIKE CO HEALTH DEPT | (1,397,878) | (321,458) | 14,882 | 15,871 | - | - |
| 3039 | FLOYD CO HEALTH CENTER | (392,026) | (74,913) | 8,787 | 9,370 | - | - |
| 3040 | MARTIN CO HEALTH DEPT | (96,274) | (20,673) | 3,748 | 3,998 | - | - |
| 3042 | BUFFALO TRACE HEALTH DEPT | (563,045) | (187,898) | 5,886 | 6,278 | - | - |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | (627,361) | (211,045) | 11,972 | 12,767 | - | - |
| 3045 | PENNYRILE DIST HLTH DEPT | (1,466,358) | (448,285) | 11,383 | 12,139 | - | - |
| 3047 | BREATHITT CO HEALTH DEPT | (831,562) | (185,429) | 10,384 | 11,073 | - | - |
| 3048 | GREENUP CO HLTH DEPT | (368,992) | (77,235) | 7,710 | 8,224 | - | - |
| 3049 | WHITLEY CO HEALTH DEPT | (1,761,743) | (411,541) | 14,574 | 15,542 | - | - |
| 3050 | LAUREL CO HEALTH DEPT | 100,092 | (43,813) | 9,995 | 10,658 | - | - |
| 3051 | KNOX CO HEALTH DEPT | (1,247,553) | (291,960) | 14,664 | 15,637 | - | - |
| 3052 | MONROE CO HEALTH DEPT | (176,943) | (60,599) | 2,748 | 2,929 | - | - |
| 3053 | BULLITT CO HEALTH DEPT | 335,424 | 75,029 | 11,068 | 11,803 | - | - |
| 3054 | THREE RIVERS DIST HLTH | (848,004) | 27,100 | 13,711 | 14,620 | - | - |
| 3055 | ESTILL CO HEALTH DEPT | (538,460) | (133,379) | 3,096 | 3,302 | - | - |
| 3056 | OLDHAM CO HEALTH DEPT | 287,408 | 12,179 | 8,797 | 9,381 | - | - |
| 3057 | LEWIS CO HEALTH DEPT | (81,763) | (41,841) | 4,498 | 4,797 | - | - |
| 3058 | FLEMING CO HEALTH DEP | (37,937) | (15,599) | 3,028 | 3,229 | - | - |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|---|--|-----------|---------|---------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (25) | (26) | (27) | (28) | (29) | (30) |
| 3059 | JESSAMINE CO HEALTH DEPT | (501,966) | (114,695) | 7,691 | 8,201 | - | - |
| 3060 | POWELL CO HEALTH DEPT | 182,889 | 12,616 | 2,643 | 2,819 | - | - |
| 3061 | ANDERSON CO HEALTH DEPT | (86,400) | (53,668) | 3,327 | 3,548 | - | - |
| 3062 | MADISON CO HEALTH DEP | (1,051,189) | (294,577) | 30,909 | 32,962 | - | - |
| 3064 | JOHNSON CO HEALTH DEPT | (125,696) | (61,299) | 10,677 | 11,385 | - | - |
| 3065 | MAGOFFIN CO HEALTH DEPT | (155,399) | (19,953) | 3,867 | 4,122 | - | - |
| 3066 | ALLEN CO HEALTH DEPT | 337,261 | 70,836 | 7,506 | 8,004 | - | - |
| 3067 | FRANKLIN CO HEALTH DEPT | (326,194) | (102,751) | 20,379 | 21,734 | - | - |
| 3068 | LINCOLN CO HEALTH DEPT | 32,810 | 16,405 | 3,825 | 4,079 | - | - |
| 3069 | WOODFORD CO HEALTH DEPT | (98,492) | (26,496) | 4,350 | 4,639 | - | - |
| 3072 | MUHLENBERG CO HEALTH DEPT | (274,737) | (51,313) | 5,923 | 6,318 | - | - |
| 3073 | MARSHALL CO HEALTH DEPT | (1,440,612) | (381,920) | 10,121 | 10,792 | - | - |
| 3074 | CHRISTIAN CO HEALTH DEPT | (93,920) | (32,242) | 11,489 | 12,252 | - | - |
| 3075 | HOPKINS CO HEALTH DEPT | 329,684 | 48,002 | 12,976 | 13,837 | - | - |
| 3076 | TODD CO HEALTH DEPT | (851,794) | (240,067) | 2,742 | 2,926 | - | - |
| 3077 | BRACKEN CO HEALTH DEPT | 167,506 | 28,708 | 3,161 | 3,371 | - | - |
| 3078 | MONTGOMERY CO HEALTH DEPT | (249,738) | (79,827) | 12,696 | 13,539 | - | - |
| 3079 | GARRARD COUNTY HEALTH DPT | (136,006) | (18,898) | 2,983 | 3,181 | - | - |
| 3080 | BRECKINRIDGE CO HEALTH BD | (129,309) | (55,753) | 4,192 | 4,470 | - | - |
| 3081 | ASHLAND BOYD CO HEALTH DP | (384,715) | (62,961) | 9,039 | 9,638 | - | - |
| 3082 | LAWRENCE CO HEALTH DEPT | (77,248) | (30,920) | 6,003 | 6,402 | - | - |
| 3083 | GRAVES CO HEALTH CENTER | 225,161 | (2,683) | 9,266 | 9,882 | - | - |
| 3084 | CALLOWAY CO HEALTH DEPT | (121,155) | (55,762) | 4,961 | 5,290 | - | - |
| 3085 | BELL CO HEALTH DEPT | (417,166) | (48,539) | 7,750 | 8,266 | - | - |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 24,191 | (4,865) | 4,212 | 4,493 | - | - |
| 3087 | HARLAN CO HEALTH DEPT | (912,425) | (210,415) | 6,246 | 6,659 | - | - |
| 3088 | CARTER CO HEALTH DEPT | (103,165) | (4,626) | 2,916 | 3,109 | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | 3,254,662 | 252,046 | 39,092 | 41,688 | - | - |
| 5470 | KCTS | (4,158,038) | (729,664) | 164,302 | 175,217 | - | - |
| 7403 | ASST OF COMMONWEALTH ATTY | 651,327 | 127,100 | 9,336 | 9,956 | - | - |
| 7407 | KENTUCKY HOUSING CORP | 2,202,018 | 1,050,787 | 95,924 | 102,296 | - | - |
| 7408 | FRANKLIN CO COUNCIL AGING | 70,105 | 14,095 | 1,152 | 1,227 | - | - |
| 7409 | MUN ELEC POW ASSOC OF KY | 27,724 | 1,668 | 1,168 | 1,245 | - | - |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | (263,425) | (15,756) | 1,787 | 1,906 | - | - |
| 7416 | KY OFFICE OF BAR ADMISSIO | (28,376) | (13,889) | 1,608 | 1,717 | - | - |
| 7417 | KY ASSOC OF REGIONAL GOV | 1,161 | 1,242 | 1,021 | 1,087 | - | - |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 147,403 | 37,431 | 288 | 307 | - | - |
| 7718 | MASTER COMM BOONE CO | (150,704) | (37,876) | 1,145 | 1,221 | - | - |
| 7719 | MASTER COMM BOURBON CO | - | - | - | - | - | - |
| 7720 | MASTER COMM CAMPBELL CO | 19,481 | 37 | 920 | 982 | - | - |
| 7724 | MASTER COMM CHRISTIAN CO | 18,972 | 2,343 | 332 | 353 | - | - |
| 7725 | MASTER COMM CLARK CO | 8,101 | 972 | 188 | 200 | - | - |
| 7727 | MASTER COMM CLINTON/CUMBE | 38,517 | 4,204 | 352 | 375 | - | - |
| 7730 | MASTER COMM DAVIESS CO | 45,815 | 5,642 | 939 | 1,001 | - | - |
| 7734 | MASTER COMM FAYETTE CO | 104,325 | 13,987 | 1,863 | 1,985 | - | - |
| 7740 | MASTER COMM GARRARD CO | (20,500) | (6,559) | 110 | 116 | - | - |
| 7741 | MASTER COMM GRANT CO | (79,845) | (17,187) | 468 | 498 | - | - |
| 7743 | MASTER COMM GRAYSON CO | (73,706) | (10,601) | 191 | 204 | - | - |
| 7747 | MASTER COMM HARDIN CO | 103,488 | 9,657 | 1,471 | 1,568 | - | - |
| 7750 | MASTER COMMISSIONER HART COUNTY | 51,149 | 18,244 | 359 | 384 | - | - |
| 7751 | MASTER COMM HENDERSON CO | (18,784) | - | - | - | - | - |
| 7752 | HENRY/ TRIMBLE MASTER COM | 109,980 | (9,374) | 499 | 531 | - | - |
| 7753 | MASTER COMM HOPKINS CO | 64,167 | 9,247 | 811 | 865 | - | - |
| 7756 | MASTER COMM JEFF CIRCUIT | (58,445) | (57,487) | 3,562 | 3,799 | - | - |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | (89,958) | (29,927) | 593 | 631 | - | - |
| 7759 | MASTER COMM KENTON CO | 34,199 | 2,986 | 1,603 | 1,712 | - | - |
| 7763 | MASTER COMM LAUREL CO | (6,269) | (2,526) | 542 | 577 | - | - |
| 7773 | MASTER COMM MCCracken CO | 102,615 | 22,007 | 1,017 | 1,085 | - | - |
| 7776 | MASTER COMM MADISON CO | 16,732 | (331) | 862 | 920 | - | - |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | (30,283) | (16,811) | 570 | 607 | - | - |
| 7790 | MASTER COMM NELSON CO | (19,403) | (7,501) | 682 | 727 | - | - |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | (116,143) | (33,511) | 488 | 522 | - | - |
| 7794 | MASTER COMM OWEN CO | 47,156 | 3,093 | 346 | 369 | - | - |
| 7798 | MASTER COMM PIKE CO | 76,779 | 13,781 | 826 | 881 | - | - |
| 7799 | MASTER COMM FOR FLEMING | (43,734) | (8,818) | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | (34,074) | (10,876) | 807 | 860 | - | - |



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| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|---|--|-------------|---------|---------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (25) | (26) | (27) | (28) | (29) | (30) |
| 7807 | MASTER COMM SIMPSON CO | (35,046) | (23,002) | 361 | 384 | - | - |
| 7814 | MASTER COMM WARREN CO | 16,753 | (529) | 1,203 | 1,283 | - | - |
| 7817 | LOGAN CO MASTER COM | (55,391) | (22,566) | 249 | 267 | - | - |
| 7819 | MASTER COMM FLOYD CO | (157,835) | (28,430) | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | (166,602) | (34,047) | 251 | 269 | - | - |
| 7821 | MASTER COMM MUHLENBERG CO | (16,454) | (15,439) | 502 | 534 | - | - |
| 8201 | KY RIVER COMM CARE INC | - | - | - | - | - | - |
| 8202 | NORTHERN KY REG MHMR BD | (7,225,692) | (12,110) | 1,169 | 1,245 | - | - |
| 8204 | COMMUNICARE INC | (3,405,479) | (599,288) | 44,720 | 47,690 | - | - |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | (7,386,887) | (1,666,612) | 38,244 | 40,783 | - | - |
| 8208 | CUMBERLAND RIVER MHMR | (6,861,790) | (1,616,367) | 88,549 | 94,433 | - | - |
| 8209 | WESTERN KY REG MHMR ADV | (870,906) | (208,482) | 29,137 | 31,072 | - | - |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | (10,580,605) | (3,258,966) | 303,452 | 323,610 | - | - |
| 8211 | PENNYROYAL REG MHMR BD | (14,837,388) | (3,760,284) | 28,181 | 30,053 | - | - |
| 8213 | GREEN RVR REG MHMR BD | (2,821,692) | (408,934) | 22,442 | 23,934 | - | - |
| 8216 | COMPREHEND INC REG MHMR B | 488,832 | (133,660) | 37,788 | 40,299 | - | - |
| 8220 | LIFESKILLS INC | 4,444,118 | 1,922,903 | 91,172 | 97,228 | - | - |
| 8221 | MOUNTAIN COMP CARE CENTER | (1,923,534) | (479,423) | 43,491 | 46,381 | - | - |
| 9940 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 537,448 | 237,026 | 11,935 | 12,728 | - | - |
| 10010 | LEGS LEGISLATIVE RES COMM | 9,461,038 | 1,303,710 | 172,028 | 183,457 | - | - |
| 20020 | JUDL JUDICIAL RET SYSTEM | 63,072 | 5,052 | 1,522 | 1,623 | - | - |
| 20025 | JUDL ADM OFF OF THE COURT | 37,810,923 | 4,691,316 | 506,531 | 540,179 | - | - |
| 31030 | UNIFIED PROSECUTORIAL SVS | 23,756,524 | 3,342,652 | 441,247 | 470,559 | - | - |
| 31035 | DEPT OF AGRICULTURE | 4,176,787 | 658,459 | 78,337 | 83,541 | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | (24,374) | (73,771) | 64,877 | 69,187 | - | - |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 3,850,342 | 752,003 | 60,017 | 64,003 | - | - |
| 31066 | REGISTRY OF ELECTION | 286,639 | 41,492 | 5,575 | 5,945 | - | - |
| 31070 | GOVERNORS OFFICE | 552,024 | 53,245 | 15,641 | 16,681 | - | - |
| 31074 | DEPT OF VETERANS AFFAIRS | 9,653,933 | 697,075 | 246,637 | 263,020 | - | - |
| 31076 | MILITARY AFFAIRS COMM | (47,219) | (17,679) | 786 | 839 | - | - |
| 31082 | KY INFRASTRUCTURE | 651,615 | 86,242 | 5,813 | 6,198 | - | - |
| 31085 | LT GOVERNORS OFFICE | (266,249) | (55,571) | 2,316 | 2,469 | - | - |
| 31089 | AGRICULTURAL DEVELOP BD | 469,220 | 57,947 | 6,145 | 6,554 | - | - |
| 31094 | OFF OF HOMELAND SECURITY | 360,289 | 8,018 | 6,731 | 7,178 | - | - |
| 31095 | DEPT MILITARY AFFAIRS | 3,982,135 | 507,959 | 146,908 | 156,666 | - | - |
| 31097 | OFF OF MINORITY EMPOWMENT | - | - | - | - | - | - |
| 31099 | FAITH BASED/NONPROFIT SOC | - | - | - | - | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | 126,108 | 37,910 | 1,422 | 1,515 | - | - |
| 31112 | GOV OFF LOCAL DEVELOPMENT | (437,485) | (215,573) | 16,593 | 17,697 | - | - |
| 31120 | SECRETARY OF STATE | 593,098 | 128,936 | 11,821 | 12,606 | - | - |
| 31125 | STATE TREASURERS OFFICE | 1,252,128 | 115,221 | 14,079 | 15,016 | - | - |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | (1,373,542) | (420,492) | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 114,215 | 9,856 | 935 | 997 | - | - |
| 31137 | KY COMM NETWORK AUTH | 863,435 | 145,747 | 7,745 | 8,261 | - | - |
| 31150 | BOARD OF ACCOUNTANCY | 86,666 | 22,288 | 1,816 | 1,938 | - | - |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | 155,622 | 46,799 | 1,033 | 1,102 | - | - |
| 31170 | BOARD OF CHIROPRACTIC EXM | (471,595) | (121,048) | - | - | - | - |
| 31180 | BOARD OF DENTISTRY | 300,163 | 67,770 | 2,120 | 2,261 | - | - |
| 31185 | BOARD OF ELECTIONS | (20,201) | (56,623) | 3,861 | 4,117 | - | - |
| 31190 | BRD OF EMBALMERS/FUN DIR | 38,101 | (1,797) | 1,368 | 1,460 | - | - |
| 31200 | BOARD OF EXM ARCHITECTS | (85,776) | (19,410) | 1,215 | 1,297 | - | - |
| 31205 | KY LANDSCAPE ARCH REG BD | 7,816 | 778 | 209 | 222 | - | - |
| 31215 | BD EXAMINERS OF SOCIAL WK | 26,667 | 5,393 | 1,033 | 1,102 | - | - |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 383,088 | 70,907 | 4,450 | 4,745 | - | - |
| 31245 | BD OF MEDICAL LICENSURE | 215,916 | 11,321 | 5,928 | 6,322 | - | - |
| 31250 | BOARD OF NURSING | 1,093,701 | 247,445 | 21,697 | 23,138 | - | - |
| 31260 | BOARD OF OPTOMETRIC EXM | (112,004) | (32,007) | 345 | 369 | - | - |
| 31263 | KY RESPIRATORY CARE BD | 46,073 | 6,833 | 780 | 832 | - | - |
| 31268 | PERSONNEL BOARD | 196,312 | 31,506 | 2,832 | 3,022 | - | - |
| 31270 | KY BOARD OF PHARMACY | 458,823 | 68,064 | 8,638 | 9,210 | - | - |
| 31275 | BD OF PHYSICAL THERAPY | 126,623 | 18,818 | 1,148 | 1,225 | - | - |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - |
| 31290 | BD OF PROF ENGINEERS & LA | 128,029 | 15,041 | 4,343 | 4,631 | - | - |
| 31345 | SCHOOL FAC CONSTR COMM | (94,779) | (32,801) | 1,196 | 1,276 | - | - |
| 31354 | EXECUTIVE BRANCH ETH COMM | 616,841 | 135,377 | 3,321 | 3,541 | - | - |
| 31370 | COMMISSION ON HUMAN RIGHT | 113,262 | 4,059 | 7,413 | 7,906 | - | - |
| 31395 | COMMISSION- REAL ESTATE | - | - | - | - | - | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|--|---|--------------|-----------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (25) | (26) | (27) | (28) | (29) | (30) |
| 31400 | COMMISSION ON WOMEN | (190,754) | (4,221) | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | (111,135) | 21,182 | 19,650 | 20,956 | - | - |
| 31765 | OFFICE OF STATE BUD DIREC | 391,013 | 135,837 | 11,655 | 12,430 | - | - |
| 35605 | TRAN OFF OF THE SECRETARY | 601,541 | (4,575) | 27,133 | 28,937 | - | - |
| 35607 | TRAN OFFICE OF LEGAL SVC | (197,685) | (80,561) | 16,118 | 17,189 | - | - |
| 35609 | DIVISION OF FACILITY MANA | (2,088) | 39,153 | 12,501 | 13,332 | - | - |
| 35615 | TRAN DEPT OF AVIATION | 269,505 | 27,373 | 9,404 | 10,028 | - | - |
| 35616 | TRAN OFFICE OF PERSONNEL | 253,562 | 10,284 | 13,553 | 14,454 | - | - |
| 35617 | OFFICE OF INFORMAT TECHNO | 519,203 | 37,851 | 17,311 | 18,461 | - | - |
| 35618 | OFFICE OF AUDITS | 1,473,542 | 320,987 | 16,570 | 17,672 | - | - |
| 35619 | DOT PAYROLL DIVISION | 373,816 | 107,168 | 6,318 | 6,738 | - | - |
| 35625 | TRAN DEPT OF HIGHWAYS | 46,139,324 | 6,924,333 | 1,449,309 | 1,545,588 | - | - |
| 35628 | TRAN DEPT OF INTERGOV PRO | 103,035 | (24,630) | 5,203 | 5,549 | - | - |
| 35630 | TRAN DEPT OF VEH REGULATE | 3,306,306 | 626,104 | 60,620 | 64,647 | - | - |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 405,054 | (165,154) | 36,065 | 38,460 | - | - |
| 39075 | KHEAA DIV OF FINANCIAL AF | (390,906) | (41,152) | 6,717 | 7,163 | - | - |
| 39079 | COMMONWEALTH OF TECHNOL | (2,732,663) | (668,972) | 143,223 | 152,736 | - | - |
| 39084 | KY RIVER AUTHORITY | 325,899 | 80,208 | 3,264 | 3,481 | - | - |
| 39103 | OFFICE OF PVA'S | 9,041,826 | 1,419,865 | 240,487 | 256,463 | - | - |
| 39130 | DEPT OF REVENUE | 11,304,080 | 2,350,612 | 288,875 | 308,064 | - | - |
| 39750 | OFFICE OF SECRETARY | 757,705 | 93,890 | 42,398 | 45,215 | - | - |
| 39757 | FIN OFFICE OF INSP GENERAL | (588,850) | (144,526) | 2,736 | 2,917 | - | - |
| 39758 | OFF OF THE CONTROLLER | 878,509 | 122,888 | 28,709 | 30,616 | - | - |
| 39785 | DEPT FACILITIES SUPP SVCS | 2,156,837 | 268,161 | 79,768 | 85,066 | - | - |
| 50235 | KY STATE FAIR BOARD | 3,620,064 | 318,177 | 73,091 | 77,947 | - | - |
| 50410 | COMM KY HERITAGE COUNCIL | 753,542 | 132,632 | 7,793 | 8,311 | - | - |
| 50529 | KY ARTS COUNCIL | (127,666) | 21,680 | 4,165 | 4,441 | - | - |
| 50550 | KY HISTORICAL SOCIETY | (401,335) | (80,727) | 13,337 | 14,223 | - | - |
| 50660 | DEPT OF FISH & WILDLIFE | 3,290,129 | 379,213 | 118,506 | 126,379 | - | - |
| 50665 | COMM KY HORSE PARK | (184,437) | (138,701) | 19,810 | 21,126 | - | - |
| 50670 | DEPT OF PARKS | 1,984,835 | 319,485 | 183,688 | 195,890 | - | - |
| 50850 | COMM OFFICE OF SECRETARY | 193,554 | 105,447 | 11,734 | 12,515 | - | - |
| 50852 | KY ARTISANS CTR AT BERA | 108,372 | 29,974 | 4,028 | 4,296 | - | - |
| 50860 | DEPT OF TOURISM | (153,515) | (29,624) | 9,406 | 10,032 | - | - |
| 51183 | EDUC PROF STANDARDS BD | (1,230,803) | (63,607) | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | 152,571 | 14,821 | 4,521 | 4,822 | - | - |
| 51407 | KY ENVIRONMENTAL EDUC COU | 28,841 | 3,396 | 678 | 723 | - | - |
| 51530 | EDUC OFFICE OF SECRETARY | 3,234,120 | 481,410 | 38,361 | 40,910 | - | - |
| 51531 | DEPT WORKFORCE INVESTMENT | 2,395,037 | 791,502 | 150,195 | 160,173 | - | - |
| 51532 | KY COMM ON PROPRIETARY ED | 56,573 | 6,895 | 718 | 766 | - | - |
| 51540 | EDUC DEPT OF EDUCATION | 5,826,249 | 910,860 | 91,629 | 97,716 | - | - |
| 51545 | KY EDUCATIONAL TV AUTHOR | 3,402,334 | 767,963 | 51,634 | 55,063 | - | - |
| 51555 | KY DEPT LIBRARY & ARCHIVE | (832,196) | (60,122) | 17,583 | 18,752 | - | - |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE | (744,915) | (63) | - | - | - | - |
| 53721 | H&FS OFF OF THE SECRETARY | 17,182,372 | 3,291,809 | 164,794 | 175,741 | - | - |
| 53723 | OFFICE INSPECTOR GENERAL | (803,671) | (389,683) | 78,821 | 84,057 | - | - |
| 53724 | OFFICE OF HEALTH POLICY | (875,980) | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | 4,191,780 | 527,024 | 58,965 | 62,883 | - | - |
| 53727 | DEPT FOR INCOME SUPPORT | 2,563,324 | 12,695 | 136,665 | 145,743 | - | - |
| 53728 | DEPT FOR PUBLIC HEALTH | 6,628,265 | 981,554 | 144,809 | 154,429 | - | - |
| 53729 | OFF HUMAN RESOURCE MANAGE | (4,496,948) | (103,093) | 131,957 | 140,724 | - | - |
| 53730 | SERVE KY | 608,189 | 119,084 | 6,906 | 7,366 | - | - |
| 53736 | H&FS DEPT FOR COMM BASE S | 51,275,965 | 3,915,116 | 1,444,102 | 1,540,031 | - | - |
| 53739 | HEALTH DATA AND ANALYTICS | 2,339,571 | 153,609 | 8,404 | 8,962 | - | - |
| 53746 | DEPT FOR MEDICAID SERVICE | (934,830) | (263,737) | 55,257 | 58,928 | - | - |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 130,462 | 13,359 | 47,030 | 50,155 | - | - |
| 54500 | J&PS OFF OF SECRETARY | 6,294,220 | 1,090,875 | 59,256 | 63,192 | - | - |
| 54515 | DEPT OF PUBLIC ADVOCACY | 18,792,634 | 3,575,539 | 229,096 | 244,315 | - | - |
| 54520 | J&PS DEPT OF KY STATE POL | 16,925,147 | 2,575,295 | 260,532 | 287,437 | - | - |
| 54523 | J&PS OF JUVENILE JUSTICE | (47,494,804) | (13,850,594) | 261,991 | 279,393 | - | - |
| 54525 | DEPT OF CRIMINAL JUST TRN | 5,362,432 | 971,127 | 61,650 | 65,745 | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | 9,555,110 | 1,261,433 | 127,586 | 136,062 | - | - |
| 55790 | OFFICE OF THE SECRETARY | (716,712) | (233,813) | 43,017 | 45,876 | - | - |
| 55793 | DEPT PERSONNEL ADMIN | 1,138,322 | 261,709 | 16,162 | 17,234 | - | - |
| 55794 | DEPT FOR EMPLOYEE INS | 593,653 | 25,239 | 19,313 | 20,595 | - | - |
| 56102 | OFFICE OF THE SECRETARY | 819,183 | (155,279) | 28,756 | 30,666 | - | - |
| 56106 | DEPT OF WRKPLACE STANDARD | 3,590,204 | 856,382 | 43,772 | 46,681 | - | - |
| 56107 | DEPT OF WORKERS CLAIMS | (521,323) | (69,945) | 48,392 | 51,607 | - | - |
| 56113 | KY OSH REVIEW COMMISSION | 100,895 | 19,439 | 2,032 | 2,167 | - | - |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------------|--|-----------|---------|---------|------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (25) | (26) | (27) | (28) | (29) | (30) |
| 56114 | WORKERS COMP FUNDING COMM | 198,797 | (20,920) | 6,360 | 6,784 | - | - |
| 56115 | GEN ADM PROG SUPP S SERVI | (1,439,936) | - | - | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | (124,038) | - | - | - | - | - |
| 57121 | ENVIRONMENTAL QUAL COMM | - | - | - | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 2,123,101 | 445,179 | 33,535 | 35,763 | - | - |
| 57124 | KY STATE NATURE PRES COMM | (1,319,945) | (30,517) | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | 1,829,464 | 329,966 | 19,993 | 21,321 | - | - |
| 57127 | DEPT FOR ENERGY DEV & IND | (1,512,490) | (24,947) | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | 10,939,370 | 2,261,856 | 188,454 | 200,972 | - | - |
| 57129 | DEPT FOR ENVIRONM PROTECT | 19,689,641 | 4,465,002 | 263,499 | 281,002 | - | - |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 6,116,838 | 651,466 | 33,070 | 35,265 | - | - |
| 57140 | KY NATURE PRESERVES | 2,905,353 | 395,081 | 8,281 | 8,829 | - | - |
| 57141 | OFFICE OF ENERGY POLICY | 810,762 | 68,318 | 2,630 | 2,804 | - | - |
| 58175 | BRD OF CLMS & CRIME VICTI | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | 1,380,643 | 271,542 | 18,435 | 19,659 | - | - |
| 58671 | KY CLAIMS COMMISSION | (452,369) | (53,067) | 2,509 | 2,675 | - | - |
| 58675 | OFFICE OF THE SECRETARY | 1,509,894 | 258,491 | 24,353 | 25,970 | - | - |
| 58676 | DEPT OF INSURANCE | (528,424) | (226,902) | 32,170 | 34,306 | - | - |
| 58677 | OFF OF OCCUP & PROFESSION | 376,703 | 8,990 | 11,077 | 11,812 | - | - |
| 58678 | KY BOXING & WRESTLING AUT | 43,918 | 7,681 | 467 | 500 | - | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | 294,444 | 81,494 | 7,289 | 7,773 | - | - |
| 58681 | DEPT OF CHARITABLE GAMING | 334,800 | 111,873 | 8,946 | 9,542 | - | - |
| 58685 | DEPT OF FINANCIAL INSTITU | 3,070,025 | 581,078 | 44,052 | 46,980 | - | - |
| 58690 | DEPT OF HOUSING & BUILD C | 5,257,940 | 1,052,331 | 74,416 | 79,359 | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | (63,933) | (19,214) | 623 | 664 | - | - |
| 024A | CHRISTIAN COUNTY ATTORNEY | 8,456 | 1,017 | 195 | 207 | - | - |
| 031A | EDMONSON COUNTY ATTORNEY | 41,618 | 10,175 | 389 | 415 | - | - |
| 060A | KNOTT COUNTY ATTORNEY | 65,605 | 5,969 | 929 | 990 | - | - |
| 071A | LOGAN COUNTY ATTORNEY | (53,013) | (20,010) | 696 | 743 | - | - |
| 086A | MONROE CO ATTORNEY | (111,658) | (29,733) | - | - | - | - |
| 116A | WAYNE COUNTY ATTORNEY | (307,443) | (34,738) | - | - | - | - |
| W002 | ALLEN COUNTY ATTORNEY | 152,139 | 35,204 | 1,002 | 1,071 | - | - |
| W003 | ANDERSON COUNTY ATTORNEY | (31,761) | (5,440) | 10 | 12 | - | - |
| W005 | BARREN COUNTY ATTORNEY | (12,090) | (22,033) | 1,841 | 1,963 | - | - |
| W006 | BATH COUNTY ATTORNEY | - | - | - | - | - | - |
| W007 | BELL COUNTY ATTORNEY | 29,469 | 13,214 | 1,516 | 1,617 | - | - |
| W008 | BOONE COUNTY ATTORNEY | 199,004 | 39,738 | 5,309 | 5,663 | - | - |
| W011 | BOYLE COUNTY ATTORNEY | 44,100 | 9,317 | 148 | 159 | - | - |
| W015 | BULLITT COUNTY ATTORNEY | (51,754) | 1,337 | 292 | 311 | - | - |
| W021 | CARROLL COUNTY ATTORNEY | 38,045 | 5,925 | 672 | 716 | - | - |
| W022 | CHILD SUPPORT ENFORCEMENT | 83,634 | (4,419) | 709 | 756 | - | - |
| W023 | CASEY COUNTY ATTORNEY | (16,461) | (726) | 571 | 609 | - | - |
| W025 | CLARK COUNTY ATTORNEY | 198,147 | 41,395 | 1,485 | 1,584 | - | - |
| W028 | CRITTENDEN CO ATTORNEY | 23,554 | 11,794 | 296 | 316 | - | - |
| W030 | DAVISS COUNTY ATTORNEY | (23,343) | (809) | 372 | 396 | - | - |
| W036 | FLOYD COUNTY ATTORNEY | (723,643) | (48,692) | 421 | 448 | - | - |
| W037 | FRANKLIN COUNTY ATTORNEY | 16,329 | (578) | 2,128 | 2,269 | - | - |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | - | - | - |
| W040 | GARRARD COUNTY ATTORNEY | 13,342 | 6,733 | 676 | 720 | - | - |
| W041 | GRANT COUNTY CHILD SUPPOR | 40,237 | 8,049 | 306 | 325 | - | - |
| W042 | GRAVES COUNTY ATTORNEY | (37,824) | 1,234 | 1,456 | 1,553 | - | - |
| W046 | HANCOCK COUNTY ATTORNEY | (4,541) | (679) | 178 | 190 | - | - |
| W049 | HARRISON COUNTY ATTORNEY | (47,384) | (1,681) | 658 | 703 | - | - |
| W053 | HICKMAN COUNTY ATTORNEY | 47,984 | 11,282 | 369 | 394 | - | - |
| W054 | HOPKINS COUNTY ATTORNEY | (80,846) | (4,094) | 2,291 | 2,442 | - | - |
| W055 | JACKSON COUNTY ATTORNEY | (43,531) | (12,322) | 21 | 22 | - | - |
| W056 | JEFFERSON CO ATTORNEY | (305,793) | (85,702) | 404 | 430 | - | - |
| W062 | LARUE COUNTY ATTORNEY | 37,515 | 8,779 | 883 | 941 | - | - |
| W063 | LAUREL COUNTY ATTORNEY | 19,287 | 340 | 272 | 288 | - | - |
| W065 | LEE COUNTY ATTORNEY | (29,276) | (1,077) | 379 | 404 | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | 61,533 | 26,895 | 401 | 427 | - | - |
| W074 | MCCRARY COUNTY ATTORNEY | 40,725 | 3,426 | 1,070 | 1,140 | - | - |
| W076 | MADISON COUNTY ATTORNEY | 694,675 | 43,801 | 5,630 | 6,005 | - | - |
| W077 | MAGOFFIN CO ATTORNEY | 23,623 | 3,227 | 664 | 709 | - | - |
| W082 | MEADE COUNTY ATTORNEY | 29,139 | 2,294 | 786 | 839 | - | - |
| W083 | MENIFEE COUNTY ATTORNEY | 17,528 | 4,435 | 170 | 181 | - | - |
| W084 | MERCER COUNTY ATTORNEY | 18,118 | 2,438 | 293 | 312 | - | - |



Appendix A: Collective Pension Amounts for KERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------------|-------------------|-------------------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (25) | (26) | (27) | (28) | (29) | (30) |
| W087 | MONTGOMERY CO ATTORNEY | 60,931 | 25,339 | 1,011 | 1,078 | - | - |
| W088 | MORGAN COUNTY ATTORNEY | 54,387 | 16,462 | 888 | 948 | - | - |
| W093 | OLDHAM COUNTY ATTORNEY | (49,907) | 1,197 | 2,019 | 2,153 | - | - |
| W094 | OWEN COUNTY ATTORNEY | 11,478 | 2,020 | 468 | 499 | - | - |
| W096 | PENDLETON COUNTY ATTORNEY | (99,572) | - | - | - | - | - |
| W100 | PULASKI COUNTY ATTORNEY | (35,181) | 3,449 | 1,929 | 2,055 | - | - |
| W102 | ROCKCASTLE CO ATTORNEY | 15,122 | 3,111 | 967 | 1,033 | - | - |
| W103 | ROWAN COUNTY ATTORNEY | (6,405) | (4,218) | 856 | 914 | - | - |
| W106 | SHELBY COUNTY ATTORNEY | (1,388) | 518 | 557 | 595 | - | - |
| W107 | SIMPSON COUNTY ATTORNEY | 34,500 | 9,358 | 552 | 590 | - | - |
| W108 | SPENCER COUNTY ATTORNEY | (70,922) | (10,765) | 478 | 510 | - | - |
| W110 | TODD COUNTY ATTORNEY | (39,628) | (2,102) | - | - | - | - |
| W111 | TRIGG COUNTY ATTORNEY | (98,002) | (20,998) | 625 | 667 | - | - |
| W112 | TRIMBLE COUNTY ATTORNEY | 66,337 | 11,615 | 599 | 639 | - | - |
| W113 | UNION COUNTY ATTORNEY | 54,945 | 10,756 | 796 | 851 | - | - |
| W117 | WEBSTER COUNTY ATTORNEY | 47,100 | 4,595 | 877 | 935 | - | - |
| W118 | WHITLEY COUNTY ATTORNEY | 564 | (3,915) | 1,495 | 1,594 | - | - |
| X034 | FAYETTE CO ATTORNEY OFF | (207,974) | (55,830) | 547 | 583 | - | - |
| X059 | KENTON COUNTY ATTORNEY | 27,679 | 3,332 | 638 | 680 | - | - |
| TOTAL | | 192,925,610 | 13,562,011 | 12,254,568 | 13,068,646 | - | - |



APPENDIX B

COLLECTIVE PENSION AMOUNTS – KERS HAZARDOUS RETIREMENT SYSTEM

Appendix B: Collective Pension Amounts for KERS Hazardous System

| Participating Employer Code | Participating Employer Name | Actual Contributions | 2020 Proportionate Share | 2019 Proportionate Share | Net Pension Liability as of June 30, 2020 | | | Pension Expense | | | | |
|-----------------------------|-----------------------------|----------------------|--------------------------|--------------------------|---|--------------------|--------------------|---|---|--------------------------------|--|------------------------------|
| | | | | | Discount Rate | Discount Rate | Discount Rate | Proportionate Share of Aggregate Plan Pension Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer Pension Expense | Proportionate Share of Nonemployer Contributions | Net Employer Pension Expense |
| | | | | | 6.25% | Less 1.00% 5.25% | Plus 1.00% 7.25% | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1430 | EASTERN KY UNIV | 420,501 | 0.698788% | 0.723604% | 3,917,943 | 5,013,446 | 3,026,142 | 539,022 | 148,523 | 687,545 | - | 687,545 |
| 1440 | MOREHEAD STATE UNIVERSITY | 125,958 | 0.209318% | 0.278362% | 1,173,598 | 1,501,749 | 906,464 | 161,461 | (203,083) | (41,622) | - | (41,622) |
| 1445 | MURRAY STATE UNIV | 215,996 | 0.358942% | 0.399507% | 2,012,505 | 2,375,225 | 1,554,419 | 276,876 | (81,083) | 195,793 | - | 195,793 |
| 1450 | NORTHERN KY UNIVERSITY | 231,435 | 0.384598% | 0.373520% | 2,156,352 | 2,759,293 | 1,665,524 | 296,666 | 24,080 | 320,746 | - | 320,746 |
| 1465 | WESTERN KENTUCKY UNIV | 365,096 | 0.606717% | 0.694636% | 3,401,722 | 4,352,883 | 2,627,424 | 468,001 | (85,364) | 382,637 | - | 382,637 |
| 3801 | KENTUCKY STATE UNIVERSITY | 36,466 | 0.060599% | 0.071955% | 339,765 | 434,767 | 262,428 | 46,744 | (17,749) | 28,995 | - | 28,995 |
| 31030 | UNIFIED PROSECUTORIAL SYS | - | 0.000000% | 0.000000% | - | - | - | - | (1,785) | (1,785) | - | (1,785) |
| 31040 | ATTORNEY GENERALS OFFICE | 300,353 | 0.499127% | 0.502798% | 2,798,490 | 3,580,980 | 2,161,499 | 385,010 | (87,270) | 297,740 | - | 297,740 |
| 31095 | DEPT MILITARY AFFAIRS | 623,957 | 1.036891% | 1.044266% | 5,813,609 | 7,439,161 | 4,490,317 | 799,823 | 49,654 | 849,477 | - | 849,477 |
| 35615 | TRAN DEPT OF AVIATION | 40,896 | 0.067960% | 0.091189% | 381,036 | 487,578 | 294,305 | 52,422 | (101,175) | (48,753) | - | (48,753) |
| 39079 | COMMONWEALTH OF TECHNOL | 89,953 | 0.149483% | 0.229995% | 838,117 | 1,072,464 | 647,345 | 115,306 | (390,787) | (275,481) | - | (275,481) |
| 50660 | DEPT OF FISH & WILDLIFE | 1,844,801 | 3.065688% | 3.237147% | 17,188,607 | 21,994,739 | 13,276,142 | 2,364,769 | (695,832) | 1,668,937 | - | 1,668,937 |
| 50665 | COMM KY HORSE PARK | 101,274 | 0.168297% | 0.204170% | 943,603 | 1,207,445 | 728,820 | 129,819 | (78,312) | 51,507 | - | 51,507 |
| 50670 | DEPT OF PARKS | 439,820 | 0.730893% | 0.840670% | 4,097,949 | 5,243,783 | 3,165,175 | 563,786 | (229,678) | 334,108 | - | 334,108 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 1,095,278 | 1.820132% | 2.155401% | 10,205,061 | 13,058,514 | 7,882,188 | 1,403,989 | (985,719) | 418,270 | - | 418,270 |
| 54520 | J&PS DEPT OF KY STATE POL | 1,722,985 | 2.863255% | 3.245138% | 16,053,611 | 20,542,386 | 12,399,494 | 2,208,619 | (1,846,081) | 362,538 | - | 362,538 |
| 54523 | J&PS OF JUVENILE JUSTICE | 4,753,327 | 7.899075% | 0.000000% | 44,288,294 | 56,671,813 | 34,207,408 | 6,093,081 | 17,996,667 | 24,089,748 | - | 24,089,748 |
| 54527 | J&PS DEPT OF CORRECTIONS | 47,091,445 | 78.256533% | 84.783722% | 438,766,358 | 561,450,499 | 338,894,506 | 60,364,453 | (12,664,442) | 47,700,011 | - | 47,700,011 |
| 58676 | DEPT OF INSURANCE | 129,999 | 0.216033% | 0.232851% | 1,211,247 | 1,549,926 | 935,544 | 166,641 | (63,763) | 102,878 | - | 102,878 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 546,198 | 0.907671% | 0.891069% | 5,089,102 | 6,512,074 | 3,930,723 | 700,147 | 26,309 | 726,456 | - | 726,456 |
| TOTAL | | 60,175,737 | 100.000000% | 100.000000% | 560,676,969 | 717,448,725 | 433,055,867 | 77,136,635 | 713,110 | 77,849,745 | - | 77,849,745 |



Appendix B: Collective Pension Amounts for KERS Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|--|--------------------|-----------------------|-------------------------------------|-------------------|--|--------------------|-----------------------|------------------------------------|-------------------|
| | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | | | | |
| | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Outflow of Resources | | Liability Experience | Assumption Changes | Investment Experience | Total Deferred Inflow of Resources | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) |
| 1430 | EASTERN KY UNIV | 6,953 | 112,360 | 217,199 | 132,167 | 468,679 | 4,222 | - | 83,177 | 66,184 | 153,583 |
| 1440 | MOREHEAD STATE UNIVERSITY | 2,083 | 33,657 | 65,061 | - | 100,801 | 1,265 | - | 24,915 | 227,957 | 254,137 |
| 1445 | MURRAY STATE UNIV | 3,571 | 57,715 | 111,567 | 2,103 | 174,956 | 2,169 | - | 42,725 | 129,215 | 174,109 |
| 1450 | NORTHERN KY UNIVERSITY | 3,827 | 61,841 | 119,542 | 34,761 | 219,971 | 2,324 | - | 45,779 | 19,090 | 67,193 |
| 1465 | WESTERN KENTUCKY UNIV | 6,037 | 97,556 | 188,582 | 93,519 | 385,694 | 3,665 | - | 72,217 | 242,315 | 318,197 |
| 3801 | KENTUCKY STATE UNIVERSITY | 603 | 9,744 | 18,836 | 12,102 | 41,285 | 366 | - | 7,213 | 190,561 | 198,140 |
| 31030 | UNIFIED PROSECUTORIAL SYS | - | - | - | - | - | - | - | - | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | 4,966 | 80,256 | 155,140 | - | 240,362 | 3,015 | - | 59,411 | 11,600 | 74,026 |
| 31095 | DEPT MILITARY AFFAIRS | 10,317 | 166,725 | 322,289 | 58,777 | 558,108 | 6,264 | - | 123,421 | 14,557 | 144,242 |
| 35615 | TRAN DEPT OF AVIATION | 676 | 10,928 | 21,124 | - | 32,728 | 411 | - | 8,089 | 105,063 | 113,563 |
| 39079 | COMMONWEALTH OF TECHNOL | 1,487 | 24,036 | 46,463 | - | 71,986 | 903 | - | 17,793 | 331,741 | 350,437 |
| 50660 | DEPT OF FISH & WILDLIFE | 30,502 | 492,942 | 952,886 | - | 1,476,330 | 18,521 | - | 364,909 | 689,459 | 1,072,889 |
| 50665 | COMM KY HORSE PARK | 1,674 | 27,061 | 52,311 | 22,419 | 103,465 | 1,017 | - | 20,032 | 100,806 | 121,855 |
| 50670 | DEPT OF PARKS | 7,272 | 117,523 | 227,178 | 21,236 | 373,209 | 4,416 | - | 86,998 | 303,373 | 394,787 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 18,109 | 292,665 | 565,739 | - | 876,513 | 10,996 | - | 216,650 | 1,098,452 | 1,326,098 |
| 54520 | J&PS DEPT OF KY STATE POL | 28,488 | 460,392 | 889,965 | - | 1,378,845 | 17,298 | - | 340,813 | 1,643,704 | 2,001,815 |
| 54523 | J&PS OF JUVENILE JUSTICE | 78,592 | 1,270,117 | 2,455,213 | 22,135,900 | 25,939,822 | 47,722 | - | 940,227 | - | 987,949 |
| 54527 | J&PS DEPT OF CORRECTIONS | 778,618 | 12,583,117 | 24,323,918 | 826,950 | 38,512,603 | 472,790 | - | 9,314,872 | 17,795,323 | 27,582,985 |
| 58676 | DEPT OF INSURANCE | 2,149 | 34,737 | 67,148 | 61,602 | 165,636 | 1,305 | - | 25,714 | 53,114 | 80,133 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 9,031 | 145,947 | 282,125 | 57,276 | 494,379 | 5,484 | - | 108,040 | 81,252 | 194,776 |
| TOTAL | | 994,955 | 16,079,319 | 31,082,286 | 23,458,813 | 71,615,373 | 604,153 | - | 11,902,995 | 23,103,767 | 35,610,915 |



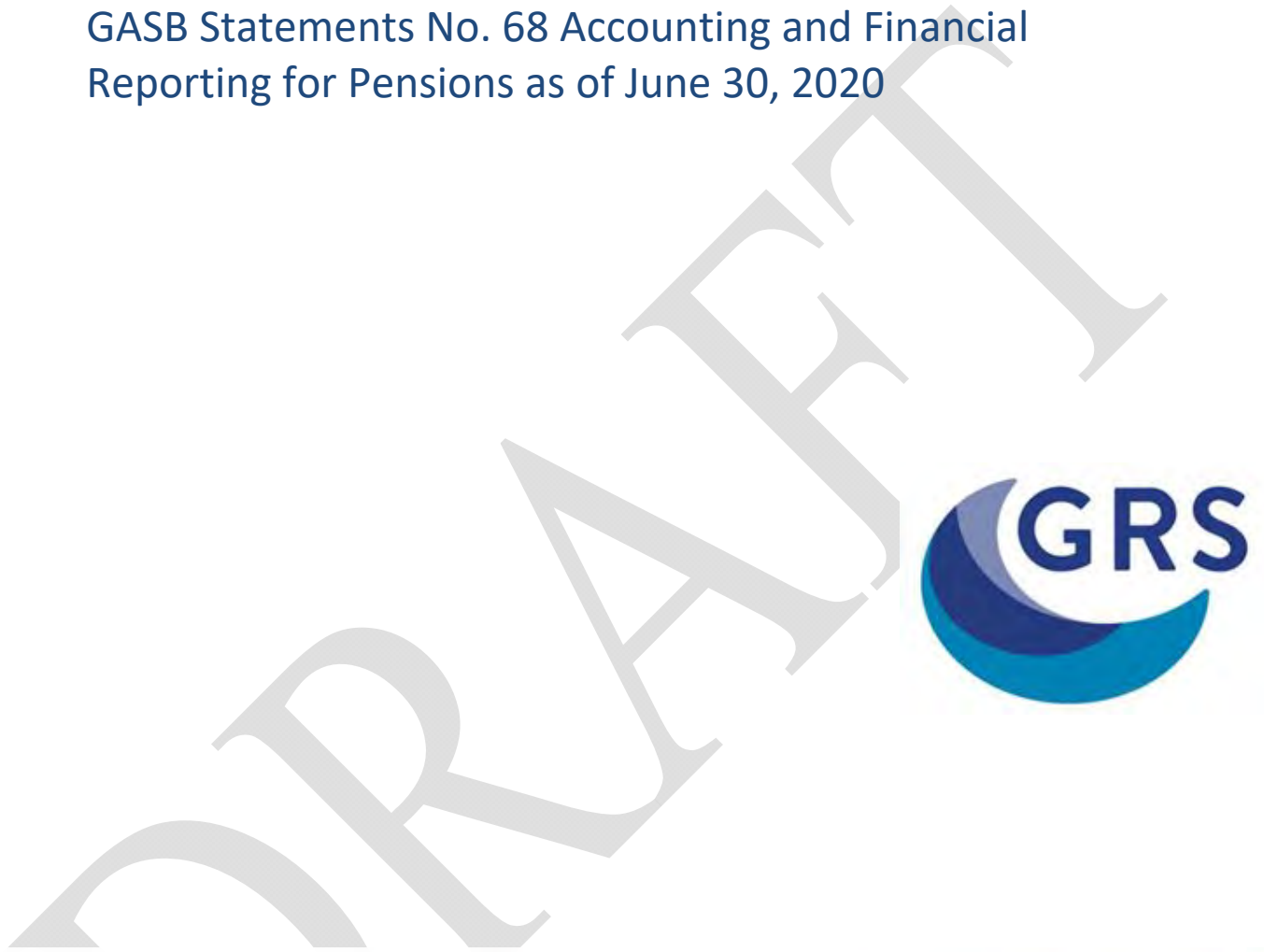
Appendix B: Collective Pension Amounts for KERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|------------------------------------|---|------------------|------------------|------------------|--------------|--------------------|
| | | 2021 (24) | 2022 (25) | 2023 (26) | 2024 (27) | 2025 (28) | Thereafter (29) |
| 1430 | EASTERN KY UNIV | 186,287 | 22,959 | 55,674 | 50,176 | - | - |
| 1440 | MOREHEAD STATE UNIVERSITY | (159,704) | (25,341) | 16,677 | 15,031 | - | - |
| 1445 | MURRAY STATE UNIV | (50,769) | (2,754) | 28,598 | 25,772 | - | - |
| 1450 | NORTHERN KY UNIVERSITY | 68,948 | 25,571 | 30,642 | 27,617 | - | - |
| 1465 | WESTERN KENTUCKY UNIV | (9,635) | (14,774) | 48,338 | 43,568 | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | (163,213) | (2,822) | 4,828 | 4,352 | - | - |
| 31030 | UNIFIED PROSECUTORIAL SVS | - | - | - | - | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | 66,980 | 23,747 | 39,766 | 35,842 | - | - |
| 31095 | DEPT MILITARY AFFAIRS | 207,333 | 49,465 | 82,611 | 74,457 | - | - |
| 35615 | TRAN DEPT OF AVIATION | (82,478) | (8,653) | 5,415 | 4,881 | - | - |
| 39079 | COMMONWEALTH OF TECHNOL | (266,680) | (34,414) | 11,910 | 10,733 | - | - |
| 50660 | DEPT OF FISH & WILDLIFE | (128,938) | 67,993 | 244,250 | 220,137 | - | - |
| 50665 | COMM KY HORSE PARK | (33,780) | (10,104) | 13,409 | 12,084 | - | - |
| 50670 | DEPT OF PARKS | (112,474) | (19,819) | 58,232 | 52,483 | - | - |
| 53729 | OFF HUMAN RESOURCE MANAGE | (643,578) | (81,719) | 145,014 | 130,697 | - | - |
| 54520 | J&PS DEPT OF KY STATE POL | (1,004,241) | (52,452) | 228,121 | 205,601 | - | - |
| 54523 | J&PS OF JUVENILE JUSTICE | 19,218,533 | 4,536,799 | 629,336 | 567,205 | - | - |
| 54527 | J&PS DEPT OF CORRECTIONS | (1,535,703) | 611,127 | 6,234,860 | 5,619,333 | - | - |
| 58676 | DEPT OF INSURANCE | 50,463 | 2,315 | 17,212 | 15,513 | - | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | 106,753 | 55,359 | 72,316 | 65,176 | - | - |
| TOTAL | | 15,714,105 | 5,142,485 | 7,967,209 | 7,180,658 | - | - |



State Police Retirement System

GASB Statements No. 68 Accounting and Financial Reporting for Pensions as of June 30, 2020





December 22, 2020

Board of Trustees
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 68 Reporting Information for Measurement Period Ending June 30, 2020

Dear Members of the Board:

This report provided herein contains information for the **State Police Retirement System (SPRS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 68, "Accounting and Financial Reporting for Pensions." This information can be used by the State of Kentucky for fiscal years ending between (and including) June 30, 2020 and June 30, 2021, for the financial reporting and disclosure requirements of GASB Statement No. 68.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 68 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. Senate Bill 249 passed during the 2020 Legislative Session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.

Members of the Board
December 22, 2020
Page 2

Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

This report is based upon information furnished by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System. This report complements the GASB 67 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, as well as the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 67 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay member contributions for Tier 2 and Tier 3 members to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net positions as of June 30, 2017 and later are net of the 401(h) asset balance.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

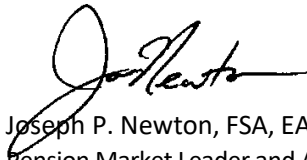
This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.



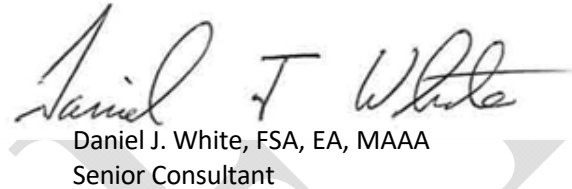
Members of the Board
December 22, 2020
Page 3

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All three of the undersigned are Enrolled Actuaries. They are independent actuaries and members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

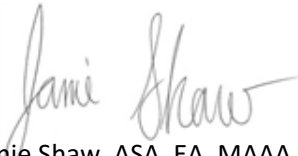
Respectfully submitted,
Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, MAAA
Pension Market Leader and Actuary



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant



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| Section 3 Documentation of Support for Investment Return Assumption | 16 |

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SECTION 1

EXECUTIVE SUMMARY

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Executive Summary

Summary of Principal Results

| | |
|--|------------------|
| Actuarial Valuation Date | June 30, 2019 |
| Measurement Date | June 30, 2020 |
| Membership Information | |
| Number of | |
| - Inactive employees or beneficiaries currently receiving benefits | 1,647 |
| - Inactive employees entitled to but not yet receiving benefits | 557 |
| - Active employees | 883 |
| - Total | 3,087 |
| Covered Payroll ¹ | \$ 49,019,443 |
| Net Pension Liability | |
| Total Pension Liability | \$ 1,049,237,308 |
| Plan Fiduciary Net Position | 293,949,424 |
| Net Pension Liability | \$ 755,287,884 |
| Plan Fiduciary Net Position as a Percentage of Total Pension Liability | 28.02% |
| Net Pension Liability as a Percentage of Covered Payroll | 1540.81% |
| Pension Expense and Deferred Outflows/(Inflows) of Resources | |
| GASB 68 Pension Expense | \$ 95,260,905 |
| Deferred Outflows of Resources | 40,370,835 |
| Deferred Inflow of Resources | 4,817,193 |
| Development of the Single Discount Rate | |
| Single Discount Rate | 5.25% |
| Long-Term Expected Rate of Return | 5.25% |
| Long-Term Municipal Bond Rate | N/A |

Notes:

¹ Based on derived compensation using the provided employer contribution information for fiscal year 2020.



Summary of Change in Net Pension Liability
(\$ in thousands)

| | Total Pension Liability (1) | Plan Fiduciary Net Position¹ (2) | Net Pension Liability (1) - (2) (3) |
|---|--|--|--|
| Balance at June 30, 2019 | \$ 1,035,000 | \$ 286,165 | \$ 748,835 |
| Adjustment to prior year | | - | - |
| 1. Service cost | 13,192 | | 13,192 |
| 2. Interest | 52,697 | | 52,697 |
| 3. Benefit changes | - | | - |
| 4. Assumption changes | - | | - |
| 5. Difference between expected and actual experience | 10,859 | | 10,859 |
| 6. Employer contributions ² | | 59,453 | (59,453) |
| 7. Member contributions ³ | | 4,767 | (4,767) |
| 8. Net investment income ³ | | 6,341 | (6,341) |
| 9. Benefit payments | (62,423) | (62,423) | - |
| 10. Refund of member contributions | (88) | (88) | - |
| 11. Administrative expense | - | (266) | 266 |
| 12. Other changes | - | - | - |
| 13. Net changes | <u>\$ 14,237</u> | <u>\$ 7,784</u> | <u>\$ 6,453</u> |
| Balance at June 30, 2020 | \$ 1,049,237 | \$ 293,949 | \$ 755,288 |

Notes:

¹ Does not include 401(h) assets

² Employer contributions include a \$1.086 million appropriation from the State's General Fund.

³ Does not include 401(h) contributions and investment income on 401(h) contributions.



Report Purpose and Scope

Under GASB No. 68, employers must report the net pension liability, pension expense, and related deferred inflows and outflows of resources associated with providing retirement benefits to their employees (and former employees) in their basic financial statements. In addition, extensive note disclosures and related Required Supplementary Information are also required. The purpose of this report is to provide the employer with the actuarially calculated pension amounts.

Actuarial information required to be reported or disclosed by GASB No. 68 are contained in this report. However, the following information is not included in this report because it is not actuarial in nature:

- Pension Plan Description - A description of the plan is provided by KRS, and also in the KRS Comprehensive Annual Financial Report (CAFR), both found on their website. The State can use the description information and provide their respective plan provisions in their disclosure.

Financial Reporting Overview

GASB 68 requires employers to recognize the net pension liability and the pension expense on their financial statements. The net pension liability is the total pension liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

In addition, employers are responsible for allocating the pension amounts between the governmental activities and business-type activities columns of the government-wide financial statements and between individual proprietary funds.

Timing of the Valuation

For the employer's financial reporting purposes, the net pension liability and pension expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total pension liability, net pension liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total pension liability was rolled-forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

There have been no assumption changes since June 30, 2019. Senate Bill 249 passed during the 2020 Legislative Session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of Total Pension Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020.

Additionally, House Bill 271 passed during the 2020 Legislative Session and removed provisions that reduce the monthly payment to a surviving spouse of a member whose death was due to a duty-related injury upon remarriage of the spouse. It also increased benefits for a very small number of beneficiaries. This did not have a material (or measurable) impact on the liability of the plans and therefore, we did not make any adjustment to the Total Pension Liability to reflect this legislation. There were no other



material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 68.

Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

Paragraph 57 of GASB No. 68 indicates that employer contributions made subsequent to the measurement date of the Net Pension Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources related to pensions. The information contained in this report does not incorporate any contributions made to the pension plan subsequent to June 30, 2020.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

A single discount rate of 5.25% was used to measure the total pension liability for the fiscal year ending June 30, 2020. This single discount rate was based on the expected rate of return on pension plan investments for the system. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the pension plan's fiduciary net position and future contributions were projected to be sufficient to finance all the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for each system.

The projection of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. The future contributions are projected assuming that the full actuarially determined contribution is contributed each future year, calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 Legislative Session.



Summary of Population Statistics

The total pension liability described in this report is based on the plan membership as of June 30, 2019:

| | |
|--|--------------|
| Inactive plan members currently receiving benefits: | 1,647 |
| Inactive plan members entitled to but no yet receiving benefits: | 557 |
| Active plan members: | 883 |
| Total plan members: | 3,087 |

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 33 of GASB Statement No. 68, *differences between expected and actual experience and changes in assumptions* are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 measurement period, the expected remaining service lives of all employees was 10,691 years and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 measurement period was 3.46 years (10,691 total expected remaining service period divided 3,087 plan members).

Differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

As of June 30, 2020, the Net Pension Liability is \$755,287,884. Below is a table providing the sensitivity of the Net Pension Liability to changes in the discount rate. In particular, the table shows the plan's Net Pension Liability if it were calculated using a single discount rate that is one-percentage point lower or one-percentage point higher than the single discount rate:

| 1% Decrease 4.25% | Current Single Rate Assumption 5.25% | 1% Increase 6.25% |
|------------------------------|---|------------------------------|
| \$891,868,009 | \$755,287,884 | \$644,122,398 |



SECTION 2

ACCOUNTING EXHIBITS

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Exhibit 1

Schedule of Pension Expense as of June 30, 2020

| | | |
|---|----|-------------------|
| 1. Service cost | \$ | 13,192,289 |
| 2. Interest on the Total Pension Liability | | 52,696,578 |
| 3. Current period benefit changes | | - |
| 4. Member contributions | | (4,767,065) |
| 5. Projected earnings on plan investments | | (15,061,536) |
| 6. Administrative expense | | 266,295 |
| 7. Other changes in fiduciary net position | | - |
| 8. Recognition of outflows (inflow) of resources - liability experience | | 18,425,248 |
| 9. Recognition of outflows (inflow) of resources - assumption changes | | 27,991,174 |
| 10. Recognition of outflows (inflow) of resources - investment experience | | <u>2,517,922</u> |
| 11. Pension Expense | \$ | <u>95,260,905</u> |



Exhibit 2

Outstanding Balance of Deferred Outflows and Inflows of Resources to be Recognized in Future Years

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|-------------------------------------|------------------------------------|
| | (1) | (2) |
| 1. Differences between expected and actual liability experience | \$ 17,055,698 | \$ - |
| 2. Changes in assumptions | 16,339,280 | - |
| 3. Differenced between projected and actual earnings on plan investments | 6,975,857 | 4,817,193 |
| 4. Employer contributions subsequent to the measurement date ¹ | Unknown | |
| 5. Total | \$ 40,370,835 | \$ 4,817,193 |

Notes:

¹ Employer contributions to the Retirement System made after the measurement date and up to the fiscal year end should be reported as a deferred outflow of resources.



Exhibit 3

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Original Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
|-----------|------------------------------|---|---|---|---------------|--------------|--------------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ - | \$ - | 3.09 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 8,142,618 | - | 3.34 | 828,888 | - | - | - | - | - |
| 2017-2018 | 25,126,723 | 1,643,803 | 3.21 | 7,827,640 | 1,643,803 | - | - | - | - |
| 2018-2019 | 20,951,182 | 7,690,940 | 3.16 | 6,630,121 | 6,630,121 | 1,060,819 | - | - | - |
| 2019-2020 | 10,859,554 | 7,720,955 | 3.46 | 3,138,599 | 3,138,599 | 3,138,599 | 1,443,757 | - | - |
| | | \$ 17,055,698 | | \$ 18,425,248 | \$ 11,412,523 | \$ 4,199,418 | \$ 1,443,757 | \$ - | \$ - |

Differences Between Projected and Actual Earnings on Pension Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Original Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on Pension Plan Investments | | | | | |
|-----------|------------------------------|---|---|--|----------------|-------------|--------------|--------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ 21,433,645 | \$ - | 5.00 | \$ 4,286,729 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | (11,710,557) | (2,342,113) | 5.00 | (2,342,111) | (2,342,113) | - | - | - | - |
| 2017-2018 | (5,184,510) | (2,073,804) | 5.00 | (1,036,902) | (1,036,902) | (1,036,902) | - | - | - |
| 2018-2019 | (668,792) | (401,276) | 5.00 | (133,758) | (133,758) | (133,758) | (133,760) | - | - |
| 2019-2020 | 8,719,821 | 6,975,857 | 5.00 | 1,743,964 | 1,743,964 | 1,743,964 | 1,743,964 | 1,743,965 | - |
| | | \$ 2,158,664 | | \$ 2,517,922 | \$ (1,768,809) | \$ 573,304 | \$ 1,610,204 | \$ 1,743,965 | \$ - |

Effects of Changes of Assumptions

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Original Recognition Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
|-----------|------------------------------|---|---|---|---------------|--------------|-----------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Thereafter |
| 2015-2016 | \$ 56,190,811 | \$ - | 3.09 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2016-2017 | 136,601,977 | - | 3.34 | 13,905,589 | - | - | - | - | - |
| 2017-2018 | - | - | 3.21 | - | - | - | - | - | - |
| 2018-2019 | 44,510,450 | 16,339,280 | 3.16 | 14,085,585 | 14,085,585 | 2,253,695 | - | - | - |
| 2019-2020 | - | - | 3.46 | - | - | - | - | - | - |
| | | \$ 16,339,280 | | \$ 27,991,174 | \$ 14,085,585 | \$ 2,253,695 | \$ - | \$ - | \$ - |



Exhibit 4

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

| Period | Amount |
|--------------------|----------------------|
| (1) | (2) |
| 1. Fiscal Year + 1 | \$ 23,729,299 |
| 2. Fiscal Year + 2 | 7,026,417 |
| 3. Fiscal Year + 3 | 3,053,961 |
| 4. Fiscal Year + 4 | 1,743,965 |
| 5. Fiscal Year + 5 | - |
| 6. Thereafter | - |
| | |
| 7. Total | \$ 35,553,642 |



Exhibit 5

Schedule of Changes in the Employers' Net Pension Liability (\$ in thousands)

| | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total pension liability | | | | | | | |
| 1. Service Cost | 13,192 | 11,726 | 11,890 | 8,297 | 8,402 | 7,695 | 7,142 |
| 2. Interest (on the Total Pension Liability) | 52,697 | 49,301 | 47,978 | 51,769 | 52,951 | 50,661 | 50,391 |
| 3. Benefit Changes ¹ | 0 | 0 | 184 | 0 | 0 | 0 | 0 |
| 4. Difference between expected and actual experience | 10,859 | 20,952 | 25,126 | 8,143 | 0 | 9,331 | 0 |
| 5. Changes of assumptions | 0 | 44,510 | 0 | 136,602 | 56,191 | 40,201 | 0 |
| 6. Benefit payments | (62,423) | (60,949) | (58,805) | (56,934) | (56,268) | (54,765) | (53,026) |
| 7. Refund of member contributions | (88) | (162) | (22) | (26) | (11) | (85) | (213) |
| 8. Net change in total pension liability | \$ 14,237 | \$ 65,378 | \$ 26,351 | \$ 147,850 | \$ 61,265 | \$ 53,038 | \$ 4,294 |
| 9. Total pension liability – beginning | 1,035,000 | 969,622 | 943,271 | 795,421 | 734,156 | 681,118 | 676,824 |
| 10. Total pension liability – ending | \$ 1,049,237 | \$ 1,035,000 | \$ 969,622 | \$ 943,271 | \$ 795,421 | \$ 734,156 | \$ 681,118 |
| Plan fiduciary net position¹ | | | | | | | |
| 1. Contributions – employer ² | \$ 59,453 | \$ 60,048 | \$ 46,877 | \$ 63,239 | \$ 25,822 | \$ 31,990 | \$ 20,279 |
| 2. Contributions – member ³ | 4,767 | 5,062 | 5,522 | 5,348 | 5,263 | 5,244 | 5,075 |
| 3. Net investment income ³ | 6,341 | 14,816 | 18,437 | 26,795 | (3,843) | 3,426 | 40,374 |
| 4. Benefit payments | (62,423) | (60,949) | (58,805) | (56,934) | (56,268) | (54,765) | (53,026) |
| 5. Refund of member contributions | (88) | (162) | (22) | (26) | (11) | (85) | (213) |
| 6. Administrative Expense | (266) | (225) | (194) | (181) | (178) | (201) | (215) |
| 7. Other ⁴ | 0 | 3 | 21 | (517) | 0 | 645 | 0 |
| 8. Net change in plan fiduciary net position | \$ 7,784 | \$ 18,593 | \$ 11,836 | \$ 37,724 | \$ (29,215) | \$ (13,746) | \$ 12,274 |
| 9. Plan fiduciary net position – beginning | 286,165 | 267,572 | 255,737 | 218,012 | 247,228 | 260,974 | 248,700 |
| 10. Prior year Adjustment | - | - | (1) | - | - | - | - |
| 11. Plan fiduciary net position – ending | \$ 293,949 | \$ 286,165 | \$ 267,572 | \$ 255,737 | \$ 218,012 | \$ 247,228 | \$ 260,974 |
| Net pension liability | \$ 755,288 | \$ 748,835 | \$ 702,050 | \$ 687,534 | \$ 577,409 | \$ 486,928 | \$ 420,144 |
| Plan fiduciary net position as a percentage of the total pension liability | 28.02% | 27.65% | 27.60% | 27.11% | 27.41% | 33.68% | 38.32% |
| Covered-employee payroll⁵ | \$ 49,019 | \$ 49,515 | \$ 50,346 | \$ 54,065 | \$ 46,685 | \$ 45,765 | \$ 44,616 |
| Net pension liability as a percentage of covered employee payroll | 1540.81% | 1512.34% | 1394.45% | 1271.68% | 1236.82% | 1063.97% | 941.69% |

Notes:

¹ Does not include 401(h) assets for fiscal years 2017 and later

² Employer contributions include a \$1.086 million appropriation from the State's General Fund.

³ Does not include 401(h) contributions and investment income on 401(h) contributions for fiscal years 2017 and later

⁴ Northern Trust Settlement for fiscal year 2018 and 2019

⁴ Adjustment due to 401(h) plan asset balance that is considered an OPEB asset under GASB 74 for fiscal year 2017

⁵ Based on derived compensation using the provided employer contribution information for fiscal years 2017 and later



Exhibit 6

Schedule of the Employers' Contributions (\$ in thousands)

| Fiscal Year Ending | Actuarially Determined Contribution ¹ | Total Employer Contributions ² | Contribution Deficiency (Excess) | Covered Employee Payroll ³ | Actual Contributions as a Percentage of Covered Payroll |
|--------------------------|--|---|--|---|---|
| 2020 | \$ 58,358 | \$ 59,453 | \$ (1,095) | \$ 49,019 | 121.29% |
| 2019 | 58,948 | 60,048 | (1,100) | 49,515 | 121.27% |
| 2018 | 36,033 | 46,877 | (10,844) | 50,346 | 93.11% |
| 2017 | 35,937 | 63,240 | (27,303) | 54,065 | 116.97% |
| 2016 | 25,723 | 25,822 | (99) | 46,685 | 55.31% |
| 2015 | 31,444 | 31,990 | (546) | 45,765 | 69.90% |
| 2014 | 25,808 | 20,279 | 5,529 | 44,616 | 45.45% |
| 2013 | 23,117 | 18,501 | 4,616 | 45,256 | 40.88% |
| 2012 | 20,498 | 15,362 | 5,136 | 48,373 | 31.76% |
| 2011 | 18,463 | 12,657 | 5,806 | 48,693 | 25.99% |

Notes:

- ¹ Actuarially determined contribution rate for fiscal year ending 2020 is based on the contribution rate calculated with the the June 30, 2017 actuarial valuation.
- ² Contributions for fiscal year 2020 include a \$1.086 million appropriation from the State's General Fund.
- ³ Based on derived compensation using the provided employer contribution information for fiscal years 2017 and later.



Notes to Schedule of Employers' Contributions

The actuarially determined contribution rate effective for fiscal year ending 2020 that is documented in the schedule on the previous page was calculated as of June 30, 2017. Based on the June 30, 2017 actuarial valuation report, the actuarial methods and assumptions used to calculate this contribution rate is below:

| Item | SPRS |
|---|---|
| Determined by an Actuarial Valuation as of: | June 30, 2017 |
| Actuarial Cost Method: | Entry Age Normal |
| Asset Valuation Method: | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Amortization Method: | Level Percent of Pay |
| Amortization Period: | 26 Years, Closed |
| Payroll Growth Rate: | 0.00% |
| Investment Return: | 5.25% |
| Inflation: | 2.30% |
| Salary Increases: | 3.05% to 15.55%, varies by service |
| Mortality: | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) |

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long term inflation assumption is 2.30% per annum.

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|--|--------------------------|---|
| Growth | 53.50% | |
| US Equity | 15.75% | 4.50% |
| Non-US Equity | 15.75% | 5.25% |
| Private Equity | 7.00% | 5.15% |
| Specialty Credit/High Yield | 15.00% | 3.90% |
| Liquidity | 23.50% | |
| Core Bonds | 20.50% | -0.25% |
| Cash | 3.00% | -0.75% |
| Diversifying Strategies | 23.00% | |
| Real Estate | 5.00% | 5.30% |
| Opportunistic | 3.00% | 2.25% |
| Real Return | 15.00% | 3.95% |
| Expected Real Return | 100.00% | 3.33% |
| Long Term Inflation Assumption | | 2.30% |
| Expected Nominal Return for Portfolio | | 5.63% |

Source: Kentucky Retirement Systems





Schedules of Employer Allocations and
OPEB Amounts by Employer

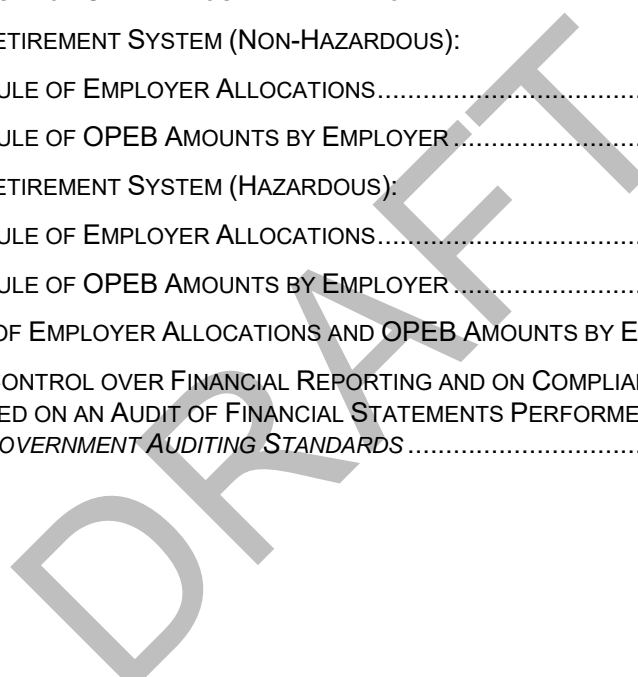
for

KENTUCKY RETIREMENT SYSTEMS

For the Fiscal Year Ended June 30, 2020
with Report of Independent Auditors

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Report of Independent Auditors

Audit Committee
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited the accompanying schedules of employer allocations of Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Insurance Fund and County Employees Retirement System (CERS) Insurance Fund as of and for the fiscal year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the columns titled net Other Postemployment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (collectively, specified column totals) included in the accompanying schedules of OPEB amounts by employer of the KERS and CERS Insurance Fund as of and for the fiscal year ended June 30, 2020, and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair representation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocation and specified column totals included in the schedules of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of employer allocation and specified column totals included in the schedules of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of OPEB amounts by employer.

**Kentucky Retirement Systems
Report of Independent Auditors
(Continued)**

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating entities for the KERS and CERS Insurance Fund as of and for the fiscal year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the combining financial statements of the KRS Insurance Fund as of and for the fiscal year ended June 30, 2020, and our report thereon, dated December 3, 2020, expressed an unmodified opinion on those combining financial statements.

Restriction on Use

Our report is intended solely for the information and use of KRS management, Audit Committee, Board of Trustees, KRS Insurance Fund employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Lexington, Kentucky
February 18, 2021

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
Schedule A - Schedule of Employer Allocations
Fiscal Year Ended June 30, 2020

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|-----------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 014A | BRECKINRIDGE CO ATTORNEY | \$ 8,982 | \$ 72,435 | 0.005080% |
| 024A | CHRISTIAN COUNTY ATTORNEY | 2,807 | 22,640 | 0.001588% |
| 031A | EDMONSON COUNTY ATTORNEY | 5,606 | 45,212 | 0.003171% |
| 060A | KNOTT COUNTY ATTORNEY | 13,403 | 108,090 | 0.007581% |
| 071A | LOGAN COUNTY ATTORNEY | 10,040 | 80,965 | 0.005679% |
| 10005 | LEGS GENERAL ASSEMBLY | 172,190 | 1,388,627 | 0.097395% |
| 10010 | LEGS LEGISLATIVE RES COMM | 2,481,833 | 20,014,782 | 1.403789% |
| 1430 | EASTERN KY UNIV | 763,845 | 9,082,585 | 0.637031% |
| 1433 | KET FOUNDATION | 153,649 | 1,826,974 | 0.128140% |
| 1435 | CHILD WATCH ADVOCACY CTR | 19,427 | 230,995 | 0.016201% |
| 1436 | LOTUS | 76,603 | 910,860 | 0.063886% |
| 1437 | SANCTUARY INC | 49,511 | 588,714 | 0.041291% |
| 1438 | O A S I S | 58,192 | 691,937 | 0.048531% |
| 1439 | BARREN RIVER CHILD ADVOCA | 35,394 | 420,854 | 0.029518% |
| 1440 | MOREHEAD STATE UNIVERSITY | 344,404 | 4,095,168 | 0.287225% |
| 1445 | MURRAY STATE UNIV | 800,831 | 9,522,366 | 0.667876% |
| 1450 | NORTHERN KY UNIVERSITY | 2,894,537 | 34,417,805 | 2.413982% |
| 1451 | SILVERLEAF | 31,208 | 371,079 | 0.026027% |
| 1452 | SPRINGHAVEN INC | 45,336 | 539,078 | 0.037810% |
| 1453 | SAFE HARBOR | 69,108 | 821,730 | 0.057634% |
| 1454 | D.O.V.E.S. | 41,138 | 489,161 | 0.034309% |
| 1456 | JUDI'S PLACE FOR KIDS, INC. | 11,039 | 131,264 | 0.009207% |
| 1457 | KY RIVER CHILD ADVOCACY | 11,419 | 135,774 | 0.009523% |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 60,356 | 717,673 | 0.050336% |
| 1459 | NURSING HOME OMBUDSMAN | 19,781 | 235,207 | 0.016497% |
| 1465 | WESTERN KENTUCKY UNIV | 1,301,437 | 15,474,874 | 1.085370% |
| 1480 | KASAP | 40,586 | 482,587 | 0.033848% |
| 1481 | KDVA | 70,526 | 838,592 | 0.058817% |
| 1483 | PENNYRILE CHILD ADV CTR | 12,368 | 147,064 | 0.010315% |
| 1484 | BUFFALO TR CHILD ADV INC | 10,536 | 125,275 | 0.008787% |
| 1485 | CUMBERLAND V C A CENTER | 24,191 | 287,641 | 0.020174% |
| 1486 | LAKE CUMB CHILD ADV CTR | 11,964 | 142,261 | 0.009978% |
| 1487 | B.R.A.S.S. | 53,627 | 637,663 | 0.044724% |
| 1488 | WOMEN AWARE | 18,936 | 225,156 | 0.015792% |
| 1489 | BETHANY HOUSE ABUSE SHEL | 41,209 | 489,996 | 0.034367% |
| 1490 | HOPE HARBOR INC | 38,785 | 461,177 | 0.032346% |
| 1491 | CHILD ADV CTR OF GRN RVR | 9,801 | 116,543 | 0.008174% |
| 1492 | CSG HEADQUARTERS | 317,891 | 3,779,919 | 0.265114% |
| 1994 | KY HIGHER ED STUD LN CORP | 960,018 | 11,415,195 | 0.800634% |
| 20020 | JUDL JUDICIAL RET SYSTEM | 21,953 | 177,044 | 0.012417% |
| 20025 | JUDL ADM OFF OF THE COURT | 7,307,661 | 58,932,749 | 4.133401% |
| 3022 | LEX FAYETTE CO HLTH DEPT | 539,496 | 6,414,932 | 0.449928% |
| 3023 | LAKE CUMBERLAND DISTRICT | 455,710 | 5,418,673 | 0.380053% |
| 3024 | WEDCO DIST HEALTH DEPT | 236,621 | 2,813,562 | 0.197336% |
| 3025 | NORTHERN KY DIST HLTH DEP | 530,509 | 6,308,068 | 0.442433% |
| 3026 | BARREN RVR DIST HLTH DEPT | 339,003 | 4,030,957 | 0.282722% |
| 3027 | GREEN RVR DIST HLTH DEPT | 509,260 | 6,055,406 | 0.424712% |
| 3028 | LINCOLN TRL DIST HLTH DEP | 296,813 | 3,529,286 | 0.247536% |
| 3029 | PURCHASE DIST HLTH DEPT | 148,005 | 1,759,867 | 0.123433% |
| 3030 | MERCER CO HEALTH DEPT | 48,729 | 579,413 | 0.040639% |
| 3031 | CUMBERLAND VLY DIST HEALT | 170,155 | 2,023,247 | 0.141906% |
| 3033 | KY RIVER DIST HEALTH DEPT | 219,753 | 2,612,991 | 0.183269% |
| 3034 | BOURBON CO HEALTH CENTER | 46,708 | 555,390 | 0.038954% |
| 3035 | CLARK CO HEALTH DEPT | 121,181 | 1,440,910 | 0.101062% |
| 3036 | GATEWAY DIST HEALTH DEPT | 180,047 | 2,140,866 | 0.150155% |
| 3037 | BOYLE CO HEALTH DEPT | 41,984 | 499,216 | 0.035014% |
| 3038 | PIKE CO HEALTH DEPT | 145,617 | 1,731,479 | 0.121442% |
| 3039 | FLOYD CO HEALTH CENTER | 85,977 | 1,022,322 | 0.071703% |
| 3040 | MARTIN CO HEALTH DEPT | 36,676 | 436,095 | 0.030587% |
| 3042 | BUFFALO TRACE HEALTH DEPT | 57,593 | 684,815 | 0.048031% |

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|---|------------------------------------|-----------------------------|-------------------------------------|
| 3044 | N CENTRAL DIST HLTH DEPT | 117,144 | 1,392,911 | 0.097695% |
| 3045 | PENNYRILE DIST HLTH DEPT | 111,382 | 1,324,400 | 0.092890% |
| 3047 | BREATHITT CO HEALTH DEPT | 101,603 | 1,208,127 | 0.084735% |
| 3048 | GREENUP CO HLTH DEPT | 75,442 | 897,052 | 0.062917% |
| 3049 | WHITLEY CO HEALTH DEPT | 142,600 | 1,695,599 | 0.118925% |
| 3050 | LAUREL CO HEALTH DEPT | 97,794 | 1,162,827 | 0.081558% |
| 3051 | KNOX CO HEALTH DEPT | 143,480 | 1,706,061 | 0.119659% |
| 3052 | MONROE CO HEALTH DEPT | 26,884 | 319,668 | 0.022421% |
| 3053 | BULLITT CO HEALTH DEPT | 108,298 | 1,287,728 | 0.090318% |
| 3054 | THREE RIVERS DIST HLTH | 134,153 | 1,595,163 | 0.111881% |
| 3055 | ESTILL CO HEALTH DEPT | 30,293 | 360,205 | 0.025264% |
| 3056 | OLDHAM CO HEALTH DEPT | 86,072 | 1,023,449 | 0.071782% |
| 3057 | LEWIS CO HEALTH DEPT | 44,012 | 523,326 | 0.036705% |
| 3058 | FLEMING CO HEALTH DEP | 29,624 | 352,244 | 0.024706% |
| 3059 | JESSAMINE CO HEALTH DEPT | 75,253 | 894,802 | 0.062759% |
| 3060 | POWELL CO HEALTH DEPT | 25,861 | 307,505 | 0.021568% |
| 3061 | ANDERSON CO HEALTH DEPT | 32,551 | 387,052 | 0.027147% |
| 3062 | MADISON CO HEALTH DEP | 302,436 | 3,596,147 | 0.252225% |
| 3064 | JOHNSON CO HEALTH DEPT | 104,469 | 1,242,194 | 0.087125% |
| 3065 | MAGOFFIN CO HEALTH DEPT | 37,833 | 449,855 | 0.031552% |
| 3066 | ALLEN CO HEALTH DEPT | 73,442 | 873,269 | 0.061249% |
| 3067 | FRANKLIN CO HEALTH DEPT | 199,406 | 2,371,053 | 0.166300% |
| 3068 | LINCOLN CO HEALTH DEPT | 37,426 | 445,014 | 0.031212% |
| 3069 | WOODFORD CO HEALTH DEPT | 42,563 | 506,105 | 0.035497% |
| 3072 | MUHLENBERG CO.HEALTH DEPT | 57,959 | 689,172 | 0.048337% |
| 3073 | MARSHALL CO HEALTH DEPT | 99,028 | 1,177,508 | 0.082588% |
| 3074 | CHRISTIAN CO HEALTH DEPT | 112,412 | 1,336,641 | 0.093749% |
| 3075 | HOPKINS CO HEALTH DEPT | 126,962 | 1,509,656 | 0.105884% |
| 3076 | TODD CO HEALTH DEPT | 26,834 | 319,078 | 0.022379% |
| 3077 | BRACKEN CO HEALTH DEPT | 30,929 | 367,767 | 0.025794% |
| 3078 | MONTGOMERY CO HEALTH DEPT | 124,225 | 1,477,112 | 0.103601% |
| 3079 | GARRARD COUNTY HEALTH DPT | 29,189 | 347,073 | 0.024343% |
| 3080 | BRECKINRIDGE CO HEALTH BD | 41,014 | 487,681 | 0.034205% |
| 3081 | ASHLAND BOYD CO HEALTH DP | 88,440 | 1,051,606 | 0.073757% |
| 3082 | LAWRENCE CO HEALTH DEPT | 58,741 | 698,464 | 0.048989% |
| 3083 | GRAVES CO HEALTH CENTER | 90,669 | 1,078,106 | 0.075616% |
| 3084 | CALLOWAY CO HEALTH DEPT | 48,538 | 577,151 | 0.040480% |
| 3085 | BELL CO HEALTH DEPT | 75,833 | 901,706 | 0.063243% |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 41,217 | 490,091 | 0.034374% |
| 3087 | HARLAN CO HEALTH DEPT | 61,115 | 726,691 | 0.050968% |
| 3088 | CARTER CO HEALTH DEPT | 28,528 | 339,213 | 0.023792% |
| 31030 | UNIFIED PROSECUTORIAL SYS | 6,365,829 | 51,337,328 | 3.600676% |
| 31035 | DEPT OF AGRICULTURE | 1,130,164 | 9,114,226 | 0.639250% |
| 31040 | ATTORNEY GENERALS OFFICE | 935,980 | 7,548,225 | 0.529414% |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 865,856 | 6,982,711 | 0.489751% |
| 31066 | REGISTRY OF ELECTION | 80,425 | 648,590 | 0.045491% |
| 31070 | GOVERNORS OFFICE | 225,646 | 1,819,725 | 0.127631% |
| 31074 | DEPT OF VETERANS AFFAIRS | 3,558,203 | 28,695,185 | 2.012611% |
| 31076 | MILITARY AFFAIRS COMM | 11,345 | 91,494 | 0.006417% |
| 31082 | KY INFRASTRUCTURE | 83,865 | 676,327 | 0.047436% |
| 31085 | LT GOVERNORS OFFICE | 33,409 | 269,428 | 0.018897% |
| 31089 | AGRICULTURAL DEVELOP BD | 88,657 | 714,975 | 0.050147% |
| 31094 | OFF OF HOMELAND SECURITY | 97,109 | 783,139 | 0.054927% |
| 31095 | DEPT MILITARY AFFAIRS | 2,119,421 | 17,092,107 | 1.198799% |
| 31110 | OFF OF SECRETARY TO CABIN | 20,510 | 165,405 | 0.011601% |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 239,388 | 1,930,549 | 0.135404% |
| 31120 | SECRETARY OF STATE | 170,541 | 1,375,333 | 0.096463% |
| 31125 | STATE TREASURERS OFFICE | 203,123 | 1,638,087 | 0.114891% |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | 0.000000% |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 13,491 | 108,799 | 0.007631% |

The accompanying notes are an integral part of these schedules.

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer | 2020 Actual Employer | 2020 Employer |
|---------------|------------------------------|----------------------|----------------------|-----------------------|
| | | Contributions | Salary | Allocation Percentage |
| 31137 | KY COMM NETWORK AUTH | 111,741 | 901,137 | 0.063204% |
| 31150 | BOARD OF ACCOUNTANCY | 26,205 | 211,329 | 0.014822% |
| 31165 | BOARD OF BARBERING | 14,909 | 120,232 | 0.008433% |
| 31180 | BOARD OF DENTISTRY | 30,591 | 246,704 | 0.017303% |
| 31185 | BOARD OF ELECTIONS | 55,702 | 449,212 | 0.031507% |
| 31190 | BRD OF EMBALMERS/FUN DIR | 19,743 | 159,218 | 0.011167% |
| 31200 | BOARD OF EXM ARCHITECTS | 17,534 | 141,403 | 0.009918% |
| 31205 | KY LANDSCAPE ARCH REG BD | 3,008 | 24,262 | 0.001702% |
| 31215 | BD EXAMINERS OF SOCIAL WK | 14,906 | 120,211 | 0.008431% |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 64,203 | 517,764 | 0.036315% |
| 31245 | BD OF MEDICAL LICENSURE | 85,523 | 689,699 | 0.048374% |
| 31250 | BOARD OF NURSING | 313,020 | 2,524,355 | 0.177052% |
| 31260 | BOARD OF OPTOMETRIC EXM | 4,981 | 40,173 | 0.002818% |
| 31263 | KY RESPIRATORY CARE BD | 11,257 | 90,783 | 0.006367% |
| 31268 | PERSONNEL BOARD | 40,862 | 329,531 | 0.023112% |
| 31270 | KY BOARD OF PHARMACY | 124,617 | 1,004,974 | 0.070486% |
| 31275 | BD OF PHYSICAL THERAPY | 16,564 | 133,584 | 0.009369% |
| 31290 | BD OF PROF ENGINEERS & LA | 62,657 | 505,298 | 0.035440% |
| 31345 | SCHOOL FAC CONSTR COMM | 17,259 | 139,182 | 0.009762% |
| 31354 | EXECUTIVE BRANCH ETH COMM | 47,906 | 386,335 | 0.027097% |
| 31370 | COMMISSION ON HUMAN RIGHT | 106,949 | 862,493 | 0.060493% |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 283,491 | 2,286,217 | 0.160350% |
| 31765 | OFFICE OF STATE BUD DIREC | 168,145 | 1,356,011 | 0.095107% |
| 35605 | TRAN OFF OF THE SECRETARY | 391,451 | 3,156,863 | 0.221415% |
| 35607 | TRAN OFFICE OF LEGAL SVC | 232,534 | 1,875,276 | 0.131527% |
| 35609 | DIVISION OF FACILITY MANA | 180,354 | 1,454,471 | 0.102013% |
| 35615 | TRAN DEPT OF AVIATION | 135,668 | 1,094,101 | 0.076738% |
| 35616 | TRAN OFFICE OF PERSONNEL | 195,524 | 1,576,804 | 0.110593% |
| 35617 | OFFICE OF INFORMAT TECHNO | 249,742 | 2,014,050 | 0.141261% |
| 35618 | OFFICE OF AUDITS | 239,058 | 1,927,889 | 0.135218% |
| 35619 | DOT PAYROLL DIVISION | 91,151 | 735,088 | 0.051557% |
| 35625 | TRAN DEPT OF HIGHWAYS | 20,909,047 | 168,621,351 | 11.826682% |
| 35628 | TRAN DEPT OF INTERGOV PRO | 75,064 | 605,358 | 0.042458% |
| 35630 | TRAN DEPT OF VEH REGULATE | 874,555 | 7,052,862 | 0.494671% |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 520,310 | 4,196,044 | 0.294300% |
| 3801 | KENTUCKY STATE UNIVERSITY | 382,499 | 4,548,143 | 0.318996% |
| 39075 | KHEAA DIV OF FINANCIAL AF | 96,906 | 781,500 | 0.054812% |
| 39079 | COMMONWEALTH OF TECHNOL | 2,066,259 | 16,663,380 | 1.168729% |
| 39084 | KY RIVER AUTHORITY | 47,090 | 379,760 | 0.026635% |
| 39103 | OFFICE OF PVA'S | 3,469,485 | 27,979,719 | 1.962430% |
| 39130 | DEPT OF REVENUE | 4,167,564 | 33,609,388 | 2.357281% |
| 39750 | OFFICE OF SECRETARY | 611,671 | 4,932,833 | 0.345977% |
| 39757 | FIN OFFICE OF INSP GENERAL | 39,467 | 318,283 | 0.022324% |
| 39758 | OFF OF THE CONTROLLER | 414,177 | 3,340,140 | 0.234269% |
| 39785 | DEPT FACILITIES SUPP SVCS | 1,150,798 | 9,280,627 | 0.650921% |
| 50235 | KY STATE FAIR BOARD | 1,054,481 | 8,503,882 | 0.596442% |
| 50410 | COMM KY HERITAGE COUNCIL | 112,428 | 906,675 | 0.063592% |
| 50529 | KY ARTS COUNCIL | 60,082 | 484,531 | 0.033984% |
| 50550 | KY HISTORICAL SOCIETY | 192,407 | 1,551,673 | 0.108831% |
| 50660 | DEPT OF FISH & WILDLIFE | 1,709,677 | 13,787,722 | 0.967038% |
| 50665 | COMM KY HORSE PARK | 285,792 | 2,304,778 | 0.161652% |
| 50670 | DEPT OF PARKS | 2,650,051 | 21,371,381 | 1.498937% |
| 50850 | COMM OFFICE OF SECRETARY | 169,292 | 1,365,262 | 0.095756% |
| 50852 | KY ARTISANS CTR AT BERA | 58,112 | 468,644 | 0.032870% |
| 50860 | DEPT OF TOURISM | 135,702 | 1,094,368 | 0.076756% |
| 51340 | KY COMM DEAF/HARD OF HEAR | 65,227 | 526,021 | 0.036894% |
| 51407 | KY ENVIRONMENTAL EDUC COU | 9,781 | 78,883 | 0.005533% |
| 51530 | EDUC OFFICE OF SECRETARY | 553,436 | 4,463,196 | 0.313038% |
| 51531 | DEPT WORKFORCE INVESTMENT | 2,166,847 | 17,474,571 | 1.225624% |
| 51532 | KY COMM ON PROPRIETARY ED | 10,354 | 83,500 | 0.005857% |

The accompanying notes are an integral part of these schedules.

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|--|------------------------------------|-----------------------------|-------------------------------------|
| 51540 | EDUC DEPT OF EDUCATION | 1,321,924 | 10,660,678 | 0.747714% |
| 51545 | KY EDUCATIONAL TV AUTHOR | 744,912 | 6,007,352 | 0.421341% |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 253,668 | 2,045,708 | 0.143481% |
| 53721 | H&FS OFF OF THE SECRETARY | 2,377,468 | 19,173,133 | 1.344757% |
| 53723 | OFFICE INSPECTOR GENERAL | 1,137,146 | 9,170,535 | 0.643199% |
| 53725 | DEPT OF AGING/INDEP LIVIN | 850,687 | 6,860,377 | 0.481170% |
| 53727 | DEPT FOR INCOME SUPPORT | 1,971,647 | 15,900,378 | 1.115214% |
| 53728 | DEPT FOR PUBLIC HEALTH | 2,089,139 | 16,847,895 | 1.181671% |
| 53729 | OFF HUMAN RESOURCE MANAGE | 1,903,728 | 15,352,645 | 1.076797% |
| 53730 | SERVE KY | 99,639 | 803,537 | 0.056358% |
| 53736 | H&FS DEPT FOR COMM BASE S | 20,833,897 | 168,015,299 | 11.784188% |
| 53739 | HEALTH DATA AND ANALYTICS | 121,248 | 977,809 | 0.068581% |
| 53746 | DEPT FOR MEDICAID SERVICE | 797,184 | 6,428,903 | 0.450908% |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 678,496 | 5,471,740 | 0.383775% |
| 54500 | J&PS OFF OF SECRETARY | 854,880 | 6,894,195 | 0.483542% |
| 54515 | DEPT OF PUBLIC ADVOCACY | 3,305,148 | 26,654,416 | 1.869476% |
| 54520 | J&PS DEPT OF KY STATE POL | 3,888,512 | 31,358,970 | 2.199443% |
| 54523 | J&PS OF JUVENILE JUSTICE | 3,779,708 | 30,481,517 | 2.137900% |
| 54525 | DEPT OF CRIMINAL JUST TRN | 889,416 | 7,172,710 | 0.503077% |
| 54527 | J&PS DEPT OF CORRECTIONS | 1,840,675 | 14,844,152 | 1.041133% |
| 5470 | KCTCS | 1,607,643 | 19,115,856 | 1.340740% |
| 55790 | OFFICE OF THE SECRETARY | 620,603 | 5,004,862 | 0.351029% |
| 55793 | DEPT PERSONNEL ADMIN | 233,163 | 1,880,348 | 0.131883% |
| 55794 | DEPT FOR EMPLOYEE INS | 278,623 | 2,246,961 | 0.157596% |
| 56102 | OFFICE OF THE SECRETARY | 414,864 | 3,345,674 | 0.234658% |
| 56106 | DEPT OF WRKPLACE STANDARD | 631,500 | 5,092,739 | 0.357192% |
| 56107 | DEPT OF WORKERS CLAIMS | 698,144 | 5,630,193 | 0.394888% |
| 56113 | KY OSH REVIEW COMMISSION | 29,314 | 236,401 | 0.016581% |
| 56114 | WORKERS COMP FUNDING COMM | 91,759 | 739,993 | 0.051901% |
| 57123 | KY PUBLIC SVC COMMISSION | 483,808 | 3,901,679 | 0.273654% |
| 57126 | OFFICE OF THE SECRETARY | 288,434 | 2,326,077 | 0.163145% |
| 57128 | DEPT FOR NATURAL RESOURCE | 2,718,809 | 21,925,881 | 1.537828% |
| 57129 | DEPT FOR ENVIRONM PROTECT | 3,801,468 | 30,657,001 | 2.150208% |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 477,093 | 3,847,522 | 0.269856% |
| 57140 | KY NATURE PRESERVES | 119,462 | 963,402 | 0.067571% |
| 57141 | OFFICE OF ENERGY POLICY | 37,939 | 305,960 | 0.021459% |
| 58374 | KY HORSE RACING AUTHORITY | 265,955 | 2,144,794 | 0.150431% |
| 58671 | KY CLAIMS COMMISSION | 36,193 | 291,882 | 0.020472% |
| 58675 | OFFICE OF THE SECRETARY | 351,330 | 2,833,310 | 0.198722% |
| 58676 | DEPT OF INSURANCE | 464,112 | 3,742,835 | 0.262513% |
| 58677 | OFF OF OCCUP & PROFESSION | 159,803 | 1,288,732 | 0.090389% |
| 58678 | KY BOXING & WRESTLING AUT | 6,743 | 54,375 | 0.003814% |
| 58680 | DEPT OF ALCOHOL & BEVERA | 105,152 | 848,003 | 0.059477% |
| 58681 | DEPT OF CHARITABLE GAMING | 129,069 | 1,040,878 | 0.073005% |
| 58685 | DEPT OF FINANCIAL INSTITU | 635,534 | 5,125,278 | 0.359475% |
| 58690 | DEPT OF HOUSING & BUILD C | 1,073,590 | 8,657,984 | 0.607250% |
| 7403 | ASST OF COMMONWEALTH ATTY | 91,351 | 1,086,223 | 0.076185% |
| 7407 | KENTUCKY HOUSING CORP | 938,583 | 11,160,323 | 0.782758% |
| 7408 | FRANKLIN CO COUNCIL AGING | 11,267 | 133,974 | 0.009397% |
| 7409 | MUN ELEC POW ASSOC OF KY | 11,425 | 135,853 | 0.009528% |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 17,488 | 207,946 | 0.014585% |
| 7416 | KY OFFICE OF BAR ADMISSIO | 15,738 | 187,138 | 0.013125% |
| 7417 | KY ASSOC OF REGIONAL PROG | 9,987 | 118,750 | 0.008329% |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 4,153 | 33,493 | 0.002349% |
| 7718 | MASTER COMM BOONE CO | 16,520 | 133,225 | 0.009344% |
| 7720 | MASTER COMM CAMPBELL CO | 13,279 | 107,087 | 0.007511% |
| 7724 | MASTER COMM CHRISTIAN CO | 4,785 | 38,586 | 0.002706% |
| 7725 | MASTER COMM CLARK CO | 2,707 | 21,834 | 0.001531% |
| 7727 | MASTER COMM CLINTON/CUMBE | 5,084 | 41,000 | 0.002876% |
| 7730 | MASTER COMM DAVIESS CO | 13,542 | 109,207 | 0.007660% |

The accompanying notes are an integral part of these schedules.

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|---|------------------------------------|-----------------------------|-------------------------------------|
| 7734 | MASTER COMM FAYETTE CO | 26,871 | 216,705 | 0.015199% |
| 7740 | MASTER COMM GARRARD CO | 1,581 | 12,747 | 0.000894% |
| 7741 | MASTER COMM GRANT CO | 6,750 | 54,433 | 0.003818% |
| 7743 | MASTER COMM GRAYSON CO | 2,758 | 22,241 | 0.001560% |
| 7747 | MASTER COMM HARDIN CO | 21,222 | 171,149 | 0.012004% |
| 7750 | MASTER COMMISSIONER HART COUNTY | 5,186 | 41,819 | 0.002933% |
| 7752 | HENRY/ TRIMBLE MASTER COM | 7,192 | 58,000 | 0.004068% |
| 7753 | MASTER COMM HOPKINS CO | 11,701 | 94,367 | 0.006619% |
| 7756 | MASTER COMM JEFF CIRCUIT | 51,391 | 414,448 | 0.029068% |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | 8,552 | 68,965 | 0.004837% |
| 7759 | MASTER COMM KENTON CO | 23,131 | 186,543 | 0.013084% |
| 7763 | MASTER COMM LAUREL CO | 7,812 | 63,000 | 0.004419% |
| 7773 | MASTER COMM MCCRACKEN CO | 14,671 | 118,316 | 0.008298% |
| 7776 | MASTER COMM MADISON CO | 12,439 | 100,318 | 0.007036% |
| 7782 | MASTER COMM MEADE CO | 8,218 | 66,278 | 0.004649% |
| 7790 | MASTER COMM NELSON CO | 9,834 | 79,305 | 0.005562% |
| 7793 | MASTER COMM OLDHAM CO | 7,043 | 56,800 | 0.003984% |
| 7794 | MASTER COMM OWEN CO | 4,992 | 40,255 | 0.002823% |
| 7798 | MASTER COMM PIKE CO | 11,921 | 96,136 | 0.006743% |
| 7805 | MASTER COMM SCOTT CO | 11,641 | 93,880 | 0.006585% |
| 7807 | MASTER COMM SIMPSON CO | 5,203 | 41,958 | 0.002943% |
| 7814 | MASTER COMM WARREN CO | 17,354 | 139,951 | 0.009816% |
| 7817 | LOGAN CO MASTER COM | 3,596 | 29,000 | 0.002034% |
| 7820 | MASTER COMM BARREN CO | 3,627 | 29,251 | 0.002052% |
| 7821 | MASTER COMM MUHLENBERG CO | 7,241 | 58,395 | 0.004096% |
| 8202 | NORTHERN KY REG MHMR BD | 11,437 | 135,991 | 0.009538% |
| 8204 | COMMUNICARE INC | 437,572 | 5,202,997 | 0.364926% |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 374,208 | 4,449,554 | 0.312081% |
| 8208 | CUMBERLAND RIVER MHMR | 866,428 | 10,302,360 | 0.722583% |
| 8209 | WESTERN KY REG MHMR ADV | 285,092 | 3,389,917 | 0.237761% |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 2,969,183 | 35,305,387 | 2.476235% |
| 8211 | PENNYROYAL REG MHMR BD | 275,742 | 3,278,736 | 0.229963% |
| 8213 | GREEN RVR REG MHMR BD | 219,591 | 2,611,076 | 0.183135% |
| 8216 | COMPREHEND INC REG MHMR B | 369,748 | 4,396,523 | 0.308361% |
| 8220 | LIFESKILLS INC | 892,092 | 10,607,517 | 0.743986% |
| 8221 | MOUNTAIN COMP CARE CENTER | 425,546 | 5,060,006 | 0.354897% |
| W002 | ALLEN COUNTY ATTORNEY | 14,460 | 116,611 | 0.008179% |
| W003 | ANDERSON COUNTY ATTORNEY | 148 | 1,197 | 0.000084% |
| W005 | BARREN COUNTY ATTORNEY | 26,564 | 214,223 | 0.015025% |
| W007 | BELL COUNTY ATTORNEY | 21,874 | 176,405 | 0.012373% |
| W008 | BOONE COUNTY ATTORNEY | 76,597 | 617,717 | 0.043325% |
| W011 | BOYLE COUNTY ATTORNEY | 2,130 | 17,181 | 0.001205% |
| W015 | BULLITT COUNTY ATTORNEY | 4,208 | 33,934 | 0.002380% |
| W021 | CARROLL COUNTY ATTORNEY | 9,693 | 78,170 | 0.005483% |
| W022 | CHILD SUPPORT ENFORCEMENT | 10,223 | 82,447 | 0.005783% |
| W023 | CASEY COUNTY ATTORNEY | 8,235 | 66,411 | 0.004658% |
| W025 | CLARK COUNTY ATTORNEY | 21,426 | 172,792 | 0.012119% |
| W028 | CRITTENDEN CO ATTORNEY | 4,267 | 34,414 | 0.002414% |
| W030 | DAVISS COUNTY ATTORNEY | 5,363 | 43,250 | 0.003033% |
| W036 | FLOYD COUNTY ATTORNEY | 6,072 | 48,964 | 0.003434% |
| W037 | FRANKLIN COUNTY ATTORNEY | 30,697 | 247,554 | 0.017363% |
| W040 | GARRARD COUNTY ATTORNEY | 9,747 | 78,605 | 0.005513% |
| W041 | GRANT COUNTY CHILD SUPPOR | 4,408 | 35,551 | 0.002493% |
| W042 | GRAVES COUNTY ATTORNEY | 21,012 | 169,453 | 0.011885% |
| W046 | HANCOCK COUNTY ATTORNEY | 2,569 | 20,717 | 0.001453% |
| W049 | HARRISON COUNTY ATTORNEY | 9,498 | 76,601 | 0.005373% |
| W053 | HICKMAN COUNTY ATTORNEY | 5,325 | 42,940 | 0.003012% |
| W054 | HOPKINS COUNTY ATTORNEY | 33,053 | 266,560 | 0.018696% |
| W055 | JACKSON COUNTY ATTORNEY | 297 | 2,394 | 0.000168% |
| W056 | JEFFERSON CO ATTORNEY | 5,831 | 47,023 | 0.003298% |

The accompanying notes are an integral part of these schedules.

Audit Committee Meeting - February 4, 2021 - Audit Committee Approval Requests

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

Kentucky Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Actual Employer Salary | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-----------------------------|-------------------------------------|
| W062 | LARUE COUNTY ATTORNEY | 12,736 | 102,713 | 0.007204% |
| W063 | LAUREL COUNTY ATTORNEY | 3,918 | 31,600 | 0.002216% |
| W065 | LEE COUNTY ATTORNEY | 5,469 | 44,104 | 0.003093% |
| W073 | MCCRACKEN COUNTY ATTORNEY | 5,789 | 46,683 | 0.003274% |
| W074 | MCCREARY COUNTY ATTORNEY | 15,433 | 124,456 | 0.008729% |
| W076 | MADISON COUNTY ATTORNEY | 81,230 | 655,080 | 0.045946% |
| W077 | MAGOFFIN CO ATTORNEY | 9,584 | 77,289 | 0.005421% |
| W082 | MEADE COUNTY ATTORNEY | 11,347 | 91,506 | 0.006418% |
| W083 | MENIFEE COUNTY ATTORNEY | 2,455 | 19,800 | 0.001389% |
| W084 | MERCER COUNTY ATTORNEY | 4,232 | 34,127 | 0.002394% |
| W087 | MONTGOMERY CO ATTORNEY | 14,590 | 117,659 | 0.008252% |
| W088 | MORGAN COUNTY ATTORNEY | 12,811 | 103,317 | 0.007246% |
| W093 | OLDHAM COUNTY ATTORNEY | 29,122 | 234,851 | 0.016472% |
| W094 | OWEN COUNTY ATTORNEY | 6,760 | 54,513 | 0.003823% |
| W100 | PULASKI COUNTY ATTORNEY | 27,822 | 224,369 | 0.015737% |
| W102 | ROCKCASTLE CO ATTORNEY | 13,957 | 112,558 | 0.007895% |
| W103 | ROWAN COUNTY ATTORNEY | 12,357 | 99,652 | 0.006989% |
| W106 | SHELBY COUNTY ATTORNEY | 8,041 | 64,845 | 0.004548% |
| W107 | SIMPSON COUNTY ATTORNEY | 7,969 | 64,264 | 0.004507% |
| W108 | SPENCER COUNTY ATTORNEY | 6,896 | 55,616 | 0.003901% |
| W111 | TRIGG COUNTY ATTORNEY | 9,020 | 72,738 | 0.005102% |
| W112 | TRIMBLE COUNTY ATTORNEY | 8,639 | 69,672 | 0.004887% |
| W113 | UNION COUNTY ATTORNEY | 11,489 | 92,650 | 0.006498% |
| W117 | WEBSTER COUNTY ATTORNEY | 12,658 | 102,077 | 0.007159% |
| W118 | WHITLEY COUNTY ATTORNEY | 21,565 | 173,909 | 0.012198% |
| X034 | FAYETTE CO ATTORNEY OFF | 7,891 | 63,637 | 0.004463% |
| X059 | KENTON COUNTY ATTORNEY | 9,208 | 74,254 | 0.005208% |
| | | \$ 164,392,787 | \$ 1,425,769,022 | 100.000000% |

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Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020

Kentucky Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| 1430 | EASTERN KY UNIV | \$ 30,079 | 0.698633% |
| 1440 | MOREHEAD STATE UNIVERSITY | 9,010 | 0.209271% |
| 1445 | MURRAY STATE UNIV | 15,451 | 0.358863% |
| 1450 | NORTHERN KY UNIVERSITY | 16,555 | 0.384513% |
| 1465 | WESTERN KENTUCKY UNIV | 26,116 | 0.606582% |
| 31040 | ATTORNEY GENERALS OFFICE | 21,485 | 0.499016% |
| 31095 | DEPT MILITARY AFFAIRS | 44,452 | 1.032451% |
| 35615 | TRAN DEPT OF AVIATION | 2,925 | 0.067945% |
| 3801 | KENTUCKY STATE UNIVERSITY | 2,609 | 0.060586% |
| 39079 | COMMONWEALTH OF TECHNOL | 6,384 | 0.148272% |
| 50660 | DEPT OF FISH & WILDLIFE | 131,928 | 3.064205% |
| 50665 | COMM KY HORSE PARK | 7,244 | 0.168260% |
| 50670 | DEPT OF PARKS | 31,461 | 0.730733% |
| 53729 | OFF HUMAN RESOURCE MANAGE | 78,377 | 1.820408% |
| 54520 | J&PS DEPT OF KY STATE POL | 123,249 | 2.862621% |
| 54523 | J&PS OF JUVENILE JUSTICE | 340,017 | 7.897326% |
| 54527 | J&PS DEPT OF CORRECTIONS | 3,369,756 | 78.266860% |
| 58676 | DEPT OF INSURANCE | 9,299 | 0.215985% |
| 58680 | DEPT OF ALCOHOL & BEVERA | 39,071 | 0.907470% |
| | | \$ 4,305,470 | 100.000000% |

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Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---|------------------------------------|-------------------------------------|
| 014A | BRECKINRIDGE CO ATTORNEY | \$ 570 | 0.000468% |
| 116A | WAYNE COUNTY ATTORNEY | 4,968 | 0.004074% |
| 20025 | JUDL ADM OFF OF THE COURT | 3,043,992 | 2.495846% |
| 39931 | JEFFERSON CO CLERK | 434,062 | 0.355899% |
| 39932 | JEFFERSON CO SHERIFF | 108,885 | 0.089278% |
| 39933 | KENTON CO COURT CLERK | 53,944 | 0.044230% |
| 39934 | KENTON CO SHERIFF | 23,317 | 0.019118% |
| 39935 | CAMPBELL COUNTY CLERK | 46,117 | 0.037813% |
| 39936 | CAMPBELL CO SHERIFF | 21,438 | 0.017577% |
| 39937 | FAYETTE CO CLERK | 161,785 | 0.132652% |
| 39938 | FAYETTE CO SHERIFF | 87,271 | 0.071556% |
| 39939 | DAVISS CO CLERK | 51,579 | 0.042291% |
| 39940 | DAVISS CO SHERIFF | 11,498 | 0.009428% |
| 39941 | PIKE CO CLERK | 25,410 | 0.020834% |
| 39942 | PIKE CO SHERIFF | 38,997 | 0.031975% |
| 39943 | HARDIN COUNTY CLERK OFFIC | 54,436 | 0.044633% |
| 39944 | HARDIN COUNTY SHERIFF | 25,240 | 0.020695% |
| 39945 | WARREN COUNTY CLERKS OFF | 55,713 | 0.045680% |
| 39946 | WARREN COUNTY SHERIFF | 75,557 | 0.061951% |
| 39947 | BOONE COUNTY CLERK | 63,422 | 0.052002% |
| 39948 | BOONE COUNTY SHERIFF | 16,967 | 0.013912% |
| 39949 | CHRISTIAN COUNTY CLERK | 26,605 | 0.021814% |
| 39950 | CHRISTIAN COUNTY SHERIFF | 82,732 | 0.067834% |
| 39951 | MADISON COUNTY CLERK | 44,009 | 0.036084% |
| 39952 | MADISON COUNTY SHERIFF | 13,595 | 0.011147% |
| 39961 | BULLITT COUNTY CLERK | 47,961 | 0.039324% |
| 39962 | BULLITT CO SHERIFF | 54,918 | 0.045029% |
| A051 | HENDERSON CO TOURIST COMM | 2,348 | 0.001925% |
| A073 | HOUSING AUTH OF PADUCAH | 49,932 | 0.040941% |
| A156 | CITY OF ANCHORAGE | 22,313 | 0.018295% |
| AB19 | BELLEVUE/DAYTON FIRE | 1,738 | 0.001425% |
| B008 | BURLINGTON FIRE PRO DIST | 2,193 | 0.001798% |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 10,197 | 0.008361% |
| B015 | CITY OF HILLVIEW | 23,069 | 0.018915% |
| B017 | PENNYRILE EMER ASST CTR | 12,854 | 0.010539% |
| B018 | W KY ED COOPERATIVE | 8,458 | 0.006935% |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 10,964 | 0.008990% |
| B030 | OWENSBORO/DAV CO ECO DEV | 12,272 | 0.010062% |
| B035 | GTR FLEMING CO WATER COMM | 4,826 | 0.003957% |
| B038 | CITY OF HICKMAN | 16,551 | 0.013571% |
| B042 | HOUSING AUTH OF MAYFIELD | 28,087 | 0.023029% |
| B043 | GRAYSON CO CONSERV DIST | 1,317 | 0.001080% |
| B045 | CITY OF BELLEFONTE | 206 | 0.000169% |
| B048 | CITY OF HARLAN | 42,775 | 0.035073% |
| B051 | HENDERSON CITY/CO PLANNIN | 16,308 | 0.013371% |
| B052 | HENRY CO WATER DIST #2 | 41,919 | 0.034370% |
| B054 | CITY OF NORTONVILLE | 6,275 | 0.005145% |
| B058 | JOHNSON CO FISCAL COURT | 84,329 | 0.069143% |
| B061 | KNOX CO UTILITIES COMM | 17,126 | 0.014042% |
| B072 | LAKE BARKLEY TOUR COMM | 2,071 | 0.001698% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|--|------------------------------------|-------------------------------------|
| B078 | MARION CO WATER DISTRICT | 17,081 | 0.014005% |
| B084 | N MERCER WATER DISTRICT | 23,762 | 0.019483% |
| B087 | MONTGOMERY CO FIRE DIST | 118,932 | 0.097516% |
| B097 | KY RIVER REGIONAL JAIL | 39,879 | 0.032698% |
| B098 | PIKE CO SENIOR CITIZEN PR | 10,104 | 0.008284% |
| B100 | CITY OF SCIENCE HILL | 5,706 | 0.004679% |
| B104 | RUSSELL CO AMBULANCE SER | 26,897 | 0.022054% |
| B106 | NORTH SHELBY WATER CO | 23,060 | 0.018907% |
| B109 | CAMPBELL/TAYLOR CO I D A | 4,048 | 0.003319% |
| B113 | UNION CO ECONOMIC DEVELOP | 3,636 | 0.002981% |
| B116 | MONTICELLO/WAYNE TELE BOA | 9,958 | 0.008165% |
| B118 | WHITLEY CO CONSERV DIST | 3,538 | 0.002901% |
| B124 | HOPKINS-CHRIST CO PLANNIN | 44,549 | 0.036527% |
| B156 | LOU POLICE RETIRE FUND | 5,085 | 0.004169% |
| B179 | HOUSING AUTH OF BENTON | 9,344 | 0.007661% |
| B230 | RIVERPARK CTR OWENSBORO | 17,060 | 0.013988% |
| B256 | BUECHEL FIRE PROTECT DIST | 2,585 | 0.002120% |
| B259 | CITY OF LUDLOW | 9,665 | 0.007925% |
| B356 | CITY OF DOUGLASS HILLS | 5,635 | 0.004620% |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 19,656 | 0.016116% |
| B656 | LOUISVILLE AIRPORT AUTHOR | 372,023 | 0.305031% |
| B756 | LEGAL AID SOCIETY INC | 109,363 | 0.089670% |
| B856 | JEFF CO SOIL/CONSER DIST | 75 | 0.000061% |
| B956 | LAKE DREAMLAND FIRE DIST | 3,036 | 0.002489% |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 5,006 | 0.004104% |
| C079 | JONATHAN CREEK WATER DIST | 12,293 | 0.010079% |
| C087 | CITY OF JEFFERSONVILLE | 11,281 | 0.009249% |
| C105 | CITY OF SADIEVILLE | 1,630 | 0.001336% |
| C106 | CITY OF SIMPSONVILLE | 19,333 | 0.015852% |
| C118 | HOUSING AUTH OF CORBIN | 11,898 | 0.009756% |
| C230 | HOUSING AUTH OF OWENSBORO | 53,718 | 0.044045% |
| C256 | LOUISVILLE/JEFF CO METRO | 6,884,024 | 5.644385% |
| D017 | CALDWELL CO WATER DISTRICT | 7,528 | 0.006172% |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 3,555 | 0.002915% |
| D052 | CITY OF PLEASUREVILLE | 1,293 | 0.001060% |
| D071 | CITY OF LEWISBURG | 9,502 | 0.007791% |
| D079 | NORTH MARSHALL WATER DIST | 25,642 | 0.021024% |
| D084 | GTR H/MERCER PL&ZONING CO | 2,933 | 0.002405% |
| D098 | CITY OF COAL RUN VILLAGE | 5,461 | 0.004478% |
| D113 | UNION CO WATER DISTRICT | 11,689 | 0.009584% |
| D118 | WHITLEY CO WATER DIST | 9,241 | 0.007577% |
| D135 | WESTERN FLEMING WATER DIS | 11,276 | 0.009245% |
| G015 | ZONETON FIRE PROT DIST | 1,451 | 0.001189% |
| G090 | NELSON CO. DISPATCH | 22,267 | 0.018257% |
| GS06 | SHELBY CO SUB FIRE DIST | 2,885 | 0.002365% |
| J001 | ADAIR CO BD OF EDUCATION | 164,428 | 0.134818% |
| J002 | CITY OF SCOTTSVILLE | 71,730 | 0.058814% |
| J003 | CITY OF LAWRENCEBURG | 100,768 | 0.082622% |
| J004 | BALLARD CO BD OF ED | 80,385 | 0.065910% |
| J005 | GLASGOW BD OF EDUCATION | 124,627 | 0.102185% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J006 | BATH CO BD OF EDUC | 129,043 | 0.105805% |
| J007 | CITY OF MIDDLESBORO | 52,347 | 0.042921% |
| J008 | BOONE CO WATER DISTRICT | 66,984 | 0.054922% |
| J009 | BOURBON CO BD OF EDUCATIO | 202,593 | 0.166111% |
| J010 | FAIRVIEW BD OF EDUCATION | 35,164 | 0.028832% |
| J011 | DANVILLE CITY BD OF ED | 126,228 | 0.103498% |
| J012 | BRACKEN CO BD OF EDUC | 64,514 | 0.052897% |
| J013 | BREATHITT CO BD OF ED | 117,345 | 0.096214% |
| J014 | BRECKINRIDGE CO BD OF ED | 183,193 | 0.150204% |
| J015 | BULLITT CO BD OF ED | 791,983 | 0.649367% |
| J016 | BUTLER CO BD OF ED | 121,410 | 0.099547% |
| J017 | CALDWELL CO BD EDUCATION | 129,690 | 0.106336% |
| J018 | CALLOWAY CO BD OF EDUC | 149,743 | 0.122778% |
| J019 | SANITATION DISTRICT N0 1 | 641,753 | 0.526189% |
| J021 | CARROLL CO BD OF ED | 203,044 | 0.166481% |
| J022 | CARTER CO BD OF ED | 280,826 | 0.230256% |
| J023 | CASEY CO BD OF ED | 167,822 | 0.137602% |
| J024 | CITY OF HOPKINSVILLE | 204,302 | 0.167513% |
| J025 | CLARK CO BD OF ED | 337,045 | 0.276352% |
| J026 | CLAY CO BD OF ED | 205,190 | 0.168241% |
| J027 | CLINTON CO BD OF ED | 116,703 | 0.095688% |
| J028 | CRITTENDEN CO BD OF ED | 87,560 | 0.071793% |
| J029 | CUMBERLAND CO BD OF ED | 61,955 | 0.050799% |
| J030 | DAVIESS CO LIBRARY DIST | 80,234 | 0.065786% |
| J031 | EDMONSON CO BD OF EDUC | 121,427 | 0.099561% |
| J032 | ELLIOTT CO BD OF ED | 55,999 | 0.045915% |
| J033 | ESTILL CO CONSERVATION DI | 1,078 | 0.000884% |
| J034 | GREATER LEX CONV&VISITOR | 74,083 | 0.060742% |
| J035 | FLEMING CO BD OF ED | 128,079 | 0.105015% |
| J037 | CITY OF FRANKFORT | 336,408 | 0.275830% |
| J038 | FULTON COUNTY BD OF EDUC | 27,810 | 0.022802% |
| J039 | GALLATIN CO BD OF EDUC | 115,317 | 0.094551% |
| J040 | CITY OF LANCASTER | 42,124 | 0.034538% |
| J041 | WILLIAMSTOWN INDEPDNT SC | 68,316 | 0.056014% |
| J042 | GRAVES CO LIBRARY | 10,374 | 0.008506% |
| J043 | GRAYSON CO BD OF ED | 271,361 | 0.222496% |
| J044 | GREEN CO BD OF EDUCATION | 112,040 | 0.091864% |
| J045 | RUSSELL INDPT BD OF ED | 123,065 | 0.100904% |
| J046 | HANCOCK CO BD EDUCATION | 128,777 | 0.105588% |
| J047 | HARDIN CO SOIL CN DIST | 1,279 | 0.001049% |
| J048 | HARLAN CO BD OF EDUCATION | 269,989 | 0.221371% |
| J049 | HARRISON CO BD OF ED | 183,974 | 0.150845% |
| J050 | HART CO BD OF ED | 153,112 | 0.125540% |
| J051 | HENDERSON PUBLIC LIBRARY | 52,088 | 0.042708% |
| J052 | EMINENCE INDEP BD OF EDUC | 61,025 | 0.050036% |
| J053 | HICKMAN CO BD OF ED | 45,060 | 0.036946% |
| J054 | HOPKINS CO BD OF ED | 434,767 | 0.356477% |
| J055 | JACKSON CO BD OF ED | 131,250 | 0.107615% |
| J056 | JEFF CO METRO SEWER DIST | 2,217,522 | 1.818202% |
| J057 | JESSAMINE CO BD OF ED | 555,299 | 0.455303% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J058 | PAINTSVILLE GAS/WATER SYS | 79,307 | 0.065026% |
| J059 | KENTON COUNTY AIRPORT BD | 1,011,971 | 0.829740% |
| J060 | KNOTT CO BD OF EDUCATION | 178,359 | 0.146241% |
| J061 | KNOX CO BD OF EDUCATION | 311,054 | 0.255041% |
| J062 | LARUE CO PUBLIC LIBRARY | 6,979 | 0.005722% |
| J063 | CITY OF LONDON | 132,392 | 0.108552% |
| J064 | LAWRENCE CO BD OF ED | 172,972 | 0.141824% |
| J065 | LEE CO BD OF ED | 58,401 | 0.047885% |
| J066 | LESLIE CO BD OF ED | 111,989 | 0.091823% |
| J067 | CITY OF WHITESBURG | 43,984 | 0.036064% |
| J068 | ELEC PLT BD OF VANCEBURG | 46,079 | 0.037781% |
| J069 | LINCOLN CO BD OF EDUC | 249,921 | 0.204917% |
| J070 | LIVINGSTON CO BD OF ED | 109,934 | 0.090138% |
| J071 | LOGAN CO BD OF EDUCATION | 181,453 | 0.148778% |
| J072 | LYON CO. PUBLIC LIBRARY | 5,739 | 0.004706% |
| J073 | PADUCAH WATER WORKS | 148,248 | 0.121552% |
| J074 | MCCREARY CO BD OF EDUCATN | 202,721 | 0.166216% |
| J075 | MCLEAN CO BD OF ED | 87,260 | 0.071547% |
| J076 | MADISON CO BD OF ED | 658,806 | 0.540172% |
| J077 | MAGOFFIN CO BD OF ED | 152,736 | 0.125232% |
| J078 | MARION CO BD OF EDUCATION | 167,961 | 0.137716% |
| J079 | MARSHALL COUNTY BD OF ED | 267,276 | 0.219147% |
| J080 | MARTIN CO BD OF ED | 146,974 | 0.120508% |
| J081 | MASON CO BD OF ED | 159,794 | 0.131019% |
| J082 | MEADE CO PUBLIC LIBRARY | 14,959 | 0.012265% |
| J083 | MENIFEE CO BD OF ED | 69,702 | 0.057151% |
| J084 | CITY OF HARRODSBURG | 127,188 | 0.104284% |
| J085 | METCALFE CO BD OF ED | 113,462 | 0.093030% |
| J086 | MONROE CO BOARD OF ED | 153,151 | 0.125573% |
| J087 | MT STERLING WATER WORKS | 70,021 | 0.057412% |
| J088 | MORGAN CO BD OF EDUCATION | 133,602 | 0.109544% |
| J089 | MUHLENBERG CO LIB BD DIST | 20,677 | 0.016953% |
| J090 | CITY OF BARDSTOWN | 203,678 | 0.167001% |
| J091 | NICHOLAS CO BD OF ED | 61,398 | 0.050342% |
| J092 | OHIO CO BD OF ED | 254,006 | 0.208266% |
| J093 | OLDHAM COUNTY BD OF ED | 799,943 | 0.655894% |
| J094 | OWEN CO BD OF ED | 123,706 | 0.101430% |
| J095 | OWSLEY CO BD OF EDUCATION | 77,340 | 0.063413% |
| J096 | PENDLETON CO BD OF ED | 140,642 | 0.115316% |
| J097 | HAZARD CITY SCHOOLS | 55,796 | 0.045748% |
| J098 | PIKE CO BD OF EDUCATION | 593,126 | 0.486319% |
| J099 | POWELL CO BD OF EDUCATION | 160,717 | 0.131776% |
| J100 | CITY OF SOMERSET | 285,716 | 0.234266% |
| J101 | ROBERTSON CO BD OF ED | 31,233 | 0.025609% |
| J102 | ROCKCASTLE CO BD OF ED | 180,942 | 0.148359% |
| J103 | ROWAN CO BD OF ED | 243,617 | 0.199747% |
| J104 | RUSSELL CO BD OF ED | 192,370 | 0.157729% |
| J105 | SCOTT CO BOARD OF ED | 628,778 | 0.515551% |
| J106 | SHELBY CO LIBRARY | 16,777 | 0.013756% |
| J107 | SIMPSON CO BD OF ED | 202,857 | 0.166328% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J108 | SPENCER CO BD OF EDUC | 205,672 | 0.168636% |
| J109 | TAYLOR CO BD OF ED | 190,324 | 0.156052% |
| J110 | TODD CO BD OF ED | 143,006 | 0.117254% |
| J111 | TRIGG CO BD OF ED | 129,843 | 0.106461% |
| J112 | TRIMBLE CO BD OF ED | 75,771 | 0.062126% |
| J113 | CITY OF MORGANFIELD | 109,065 | 0.089425% |
| J115 | SPRINGFIELD WATER & SEWER | 34,912 | 0.028626% |
| J117 | CITY OF SEBREE | 11,899 | 0.009756% |
| J118 | CITY OF CORBIN | 81,859 | 0.067118% |
| J119 | WOLFE CO BD OF EDUCATION | 78,274 | 0.064179% |
| J120 | WOODFORD CO BD OF ED | 290,178 | 0.237924% |
| J124 | PENNYRILE NAR TASK FORCE | 1,371 | 0.001124% |
| J134 | LEX-FAY CO HUM RIGHTS COM | 8,618 | 0.007066% |
| J135 | FLEMING CO EMS | 21,309 | 0.017472% |
| J154 | CITY OF EARLINGTON | 11,299 | 0.009264% |
| J156 | CITY OF JEFFERSONTOWN | 158,715 | 0.130134% |
| J178 | LEBANON HOUSING AUTHORITY | 13,307 | 0.010911% |
| J179 | MARSHALL CO TOURIST COMM | 3,808 | 0.003122% |
| J190 | CITY OF BLOOMFIELD | 12,262 | 0.010054% |
| J200 | SOMERSET-PULASKI CONV & V | 6,160 | 0.005051% |
| J203 | FRONTIER HOUSING INC | 12,472 | 0.010226% |
| J205 | GEORGETOWN-SCOTT CO P COM | 25,076 | 0.020561% |
| J210 | BOYD CO AMBULANCE SERVICE | 2,506 | 0.002055% |
| J214 | COMM ACTION SOUTHERN KY | 244,556 | 0.200518% |
| J217 | CITY OF PROVIDENCE | 67,441 | 0.055296% |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 88,827 | 0.072831% |
| J224 | HOUSING AUTH OF HOPKINSVL | 38,665 | 0.031702% |
| J234 | LFUC HOUSING AUTHORITY | 154,532 | 0.126705% |
| J256 | CITY OF ST MATTHEWS | 68,024 | 0.055775% |
| J259 | CITY OF PARK HILLS | 5,344 | 0.004382% |
| J310 | CANNONSBURG WATER DIST | 19,088 | 0.015651% |
| J314 | BOWL GRN WARREN AIRPRT BD | 10,510 | 0.008618% |
| J317 | PROVIDENCE MUN HOUSING AU | 6,843 | 0.005610% |
| J319 | CITY OF ALEXANDRIA | 34,249 | 0.028081% |
| J324 | CITY OF OAK GROVE | 35,805 | 0.029358% |
| J334 | CENTRAL KY ED COOPERATIVE | 3,763 | 0.003085% |
| J356 | CITY OF WEST BUECHEL | 9,292 | 0.007619% |
| J359 | CITY OF FORT WRIGHT | 17,249 | 0.014143% |
| J405 | GEORGETOWN HOUSING AUTHOR | 18,546 | 0.015206% |
| J414 | WARREN CO PLANNING COMM | 34,140 | 0.027993% |
| J417 | WEBSTER CO CONSER DIST | 3,829 | 0.003139% |
| J419 | CITY OF COLD SPRING | 14,314 | 0.011736% |
| J424 | CITY OF CROFTON | 1,832 | 0.001502% |
| J434 | KY LEAGUE OF CITIES | 276,507 | 0.226715% |
| J456 | CITY OF SHIVELY | 38,071 | 0.031215% |
| J459 | N KY AREA PLAN COMMISSION | 141,259 | 0.115822% |
| J510 | CITY OF CATLETTSBURG | 16,693 | 0.013687% |
| J514 | BARREN RIVER AREA DEV | 64,097 | 0.052554% |
| J519 | NORTHERN KY COOP ED SER | 60,224 | 0.049379% |
| J524 | HOPKINSVILLE S W AUTHORI | 119,252 | 0.097777% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J534 | BLUEGRASS AREA DEV DISRIC | 129,353 | 0.106060% |
| J556 | LOUISVILLE CONV BUREAU | 226,736 | 0.185907% |
| J559 | CITY OF CRESCENT SPRINGS | 12,002 | 0.009841% |
| J610 | BOYD CO CONSERVATION DIST | 1,901 | 0.001559% |
| J614 | BOWL GRN CONV & VISIT BUR | 16,765 | 0.013746% |
| J619 | CITY OF FORT THOMAS | 82,847 | 0.067928% |
| J656 | OHIO VALLEY ED COOP | 114,613 | 0.093974% |
| J710 | BIG SANDY WATER DISTRICT | 14,563 | 0.011940% |
| J714 | BOWLING GR/WARREN COMM ED | 19,003 | 0.015581% |
| J719 | CITY OF SOUTHGATE | 11,171 | 0.009159% |
| J756 | CITY OF PROSPECT | 16,771 | 0.013751% |
| J759 | N KY COMMUNITY ACT COMM | 164,115 | 0.134562% |
| J810 | HOUSING AUTH OF ASHLAND | 28,875 | 0.023675% |
| J814 | HOUSING AUTH BOWLING GRN | 78,124 | 0.064055% |
| J819 | CITY OF BELLEVUE | 30,480 | 0.024992% |
| J834 | KY LEGAL SERVICE PROGRAMS | 22,236 | 0.018232% |
| J856 | LOUISVILLE WATER COMPANY | 1,520,638 | 1.246810% |
| J859 | CITY OF VILLA HILLS | 15,147 | 0.012419% |
| J910 | SANITATION DISTRICT #4 | 20,142 | 0.016515% |
| J914 | BOWLING GRN HUM RIGHT COM | 3,513 | 0.002880% |
| J919 | CITY OF DAYTON | 19,229 | 0.015766% |
| J956 | OKOLONA FIRE DISTRICT | 2,240 | 0.001836% |
| J959 | CITY OF INDEPENDENCE | 39,221 | 0.032158% |
| K001 | CITY OF COLUMBIA | 33,103 | 0.027142% |
| K002 | ALLEN CO BD OF ED | 193,559 | 0.158704% |
| K003 | ANDERSON CO BD OF ED | 209,750 | 0.171980% |
| K004 | CITY OF WICKLIFFE | 11,583 | 0.009497% |
| K005 | BARREN CO BD OF EDUCATION | 308,053 | 0.252580% |
| K006 | CITY OF OWINGSVILLE | 22,853 | 0.018737% |
| K007 | BELL CO BD OF ED | 182,991 | 0.150039% |
| K009 | PARIS BD OF EDUCATION | 51,751 | 0.042432% |
| K010 | CITY OF ASHLAND | 376,606 | 0.308789% |
| K011 | CITY OF DANVILLE | 156,436 | 0.128266% |
| K012 | AUGUSTA BD OF ED | 13,542 | 0.011104% |
| K013 | JACKSON CITY SCHOOLS | 24,433 | 0.020033% |
| K014 | CLOVERPORT INDEPENDENT SC | 20,615 | 0.016902% |
| K015 | BULLITT CO PUBLIC LIBRARY | 83,819 | 0.068726% |
| K016 | CITY OF MORGANTOWN | 35,685 | 0.029259% |
| K017 | GEORGE COON PUBLIC LIBRAR | 6,156 | 0.005048% |
| K018 | CITY OF MURRAY | 203,945 | 0.167220% |
| K019 | CITY OF NEWPORT | 105,723 | 0.086685% |
| K020 | CARLISLE CO BD OF ED | 41,203 | 0.033783% |
| K021 | CARROLL CO PUBLIC LIBRARY | 19,887 | 0.016306% |
| K022 | CARTER CO EMER AMBUL DIST | 55,600 | 0.045588% |
| K023 | CASEY CO AMBULANCE SERV | 24,301 | 0.019925% |
| K025 | CLARK CO LIBRARY BD | 41,505 | 0.034031% |
| K026 | CITY OF MANCHESTER | 39,744 | 0.032587% |
| K027 | CLINTON CO PUBLIC LIBRARY | 3,742 | 0.003068% |
| K028 | CITY OF MARION | 40,368 | 0.033099% |
| K029 | CITY OF BURKESVILLE | 30,058 | 0.024646% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| K030 | OWENSBORO BD OF ED | 382,836 | 0.313897% |
| K033 | ESTILL CO BD OF EDUCATION | 160,635 | 0.131709% |
| K034 | LEX/FAYETTE URBAN CO GOVT | 3,739,240 | 3.065898% |
| K035 | LICKING VALLEY COM ACTION | 78,012 | 0.063964% |
| K036 | FLOYD CO SCHOOLS | 451,693 | 0.370355% |
| K038 | FULTON CITY SCHOOLS | 18,759 | 0.015381% |
| K039 | GALLATIN CO PUBLIC LIB | 8,253 | 0.006767% |
| K040 | GARRARD CO BD OF ED | 152,889 | 0.125357% |
| K041 | CITY OF WILLIAMSTOWN | 84,950 | 0.069652% |
| K042 | GRAVES CO BD OF ED | 260,275 | 0.213406% |
| K043 | CITY OF LEITCHFIELD | 67,897 | 0.055671% |
| K044 | CITY OF GREENSBURG | 35,135 | 0.028808% |
| K045 | GREENUP CO BD OF ED | 193,835 | 0.158930% |
| K046 | CITY OF HAWESVILLE | 16,859 | 0.013823% |
| K047 | HARDIN CO BD OF ED | 1,002,132 | 0.821673% |
| K048 | HARLAN INDEPENDENT SCHOOL | 29,529 | 0.024212% |
| K049 | CITY OF CYNTHIANA | 69,593 | 0.057061% |
| K050 | CAVERNA INDEPENDENT SCH | 46,381 | 0.038029% |
| K052 | HENRY CO BD OF EDUCATION | 135,946 | 0.111466% |
| K057 | JESSAMINE CO PUBLIC LIBRA | 72,854 | 0.059735% |
| K058 | JOHNSON CO BD OF ED | 209,850 | 0.172061% |
| K060 | LKLP COMM ACTION COUNCIL | 446,216 | 0.365864% |
| K061 | BARBOURVILLE CITY SCHOOLS | 25,362 | 0.020795% |
| K062 | LARUE CO BD OF EDUCATION | 146,341 | 0.119988% |
| K063 | LONDON UTILITY COMM | 65,768 | 0.053925% |
| K064 | CITY OF LOUISA | 26,239 | 0.021514% |
| K065 | CITY OF BEATTYVILLE | 34,241 | 0.028075% |
| K066 | LESLIE CO PUBLIC LIBRARY | 12,025 | 0.009860% |
| K067 | LETCHER CO BD OF ED | 219,079 | 0.179628% |
| K068 | LEWIS CO BD OF ED | 134,748 | 0.110483% |
| K069 | LINCOLN CO PUBLIC LIBRARY | 8,893 | 0.007292% |
| K070 | LIVINGSTON CO CONSERV DIV | 2,170 | 0.001779% |
| K071 | CITY OF RUSSELLVILLE | 92,695 | 0.076003% |
| K072 | LYON CO BD OF EDUCATION | 69,877 | 0.057294% |
| K073 | PADUCAH BOARD OF ED | 225,832 | 0.185165% |
| K074 | MCCREARY CO WATER DIST | 50,907 | 0.041740% |
| K075 | CITY OF CALHOUN | 9,829 | 0.008059% |
| K077 | MAGOFFIN CO LIBRARY | 2,294 | 0.001881% |
| K078 | CITY OF LEBANON | 69,793 | 0.057225% |
| K079 | CITY OF BENTON | 71,564 | 0.058677% |
| K080 | MARTIN COUNTY LIBRARY | 8,709 | 0.007141% |
| K082 | CITY OF MULDRAUGH | 13,561 | 0.011119% |
| K083 | CITY OF FRENCHBURG | 12,124 | 0.009941% |
| K085 | METCALFE HEALTH CARE CTN | 88,850 | 0.072851% |
| K086 | MONROE CO CONSERV DIST | 2,506 | 0.002054% |
| K087 | MONTGOMERY CO BD OF ED | 274,655 | 0.225196% |
| K088 | GATEWAY COMM SER ORGANIZ | 220,556 | 0.180839% |
| K089 | MUHLENBERG CO BD OF ED | 357,698 | 0.293286% |
| K090 | NELSON COUNTY BD OF ED | 282,393 | 0.231541% |
| K091 | CITY OF CARLISLE | 28,197 | 0.023119% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| K092 | OHIO CO LIBRARY | 17,321 | 0.014202% |
| K093 | OLDHAM CO LIBRARY BD | 40,441 | 0.033159% |
| K094 | OWEN CO PUBLIC LIBRARY | 9,446 | 0.007745% |
| K095 | OWSLEY CO PUBLIC LIBRARY | 2,050 | 0.001681% |
| K096 | PENDLETON CO LIBRARY | 12,221 | 0.010021% |
| K097 | PERRY CO BD OF EDUCATION | 293,981 | 0.241042% |
| K098 | PIKEVILLE INDEPENDENT SCH | 54,797 | 0.044930% |
| K099 | CITY OF STANTON | 12,722 | 0.010431% |
| K100 | SOMERSET BD OF EDUCATION | 85,257 | 0.069905% |
| K101 | CITY OF MOUNT OLIVET | 829 | 0.000679% |
| K102 | ROCKCASTLE CONSERV DIST | 1,206 | 0.000989% |
| K103 | CITY OF MOREHEAD | 69,780 | 0.057214% |
| K104 | RUSSELL CO CONS DIST | 1,450 | 0.001189% |
| K105 | CITY OF GEORGETOWN | 163,223 | 0.133830% |
| K106 | CITY OF SHELBYVILLE | 78,842 | 0.064644% |
| K107 | FRANKLIN/SIMPSON PARKS BD | 7,573 | 0.006209% |
| K108 | CITY OF TAYLORSVILLE | 37,166 | 0.030474% |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 80,642 | 0.066120% |
| K110 | TODD COUNTY WATER DIST | 15,747 | 0.012911% |
| K111 | CITY OF CADIZ | 51,617 | 0.042322% |
| K112 | TRIMBLE CO LIBRARY | 10,332 | 0.008472% |
| K113 | UNION CO BD OF EDUCATION | 161,412 | 0.132346% |
| K114 | CITY OF BOWLING GREEN | 527,262 | 0.432316% |
| K115 | CITY OF SPRINGFIELD | 33,157 | 0.027187% |
| K116 | WAYNE CO BD OF ED | 208,476 | 0.170935% |
| K117 | WEBSTER CO PUBLIC LIBRARY | 7,401 | 0.006068% |
| K118 | WHITLEY CO BD OF ED | 293,887 | 0.240966% |
| K119 | WOLFE COUNTY LIBRARY | 3,353 | 0.002750% |
| K120 | CITY OF VERSAILLES | 103,027 | 0.084475% |
| K137 | KY MAGISTRATES/COMM ASSOC | 9,306 | 0.007630% |
| K141 | GRANT CO PLANNING COMM | 2,573 | 0.002110% |
| K181 | WESTERN LEWIS-RECTORVILLE | 8,287 | 0.006795% |
| K200 | CITY OF FERGUSON | 519 | 0.000425% |
| K214 | GREEN RIVER EDUC COOP | 4,548 | 0.003729% |
| K219 | NORTHERN KY WATER SER DIS | 414,196 | 0.339610% |
| K237 | KY CO JUDGE/EX ASSOC | 9,316 | 0.007638% |
| K256 | JEFFERSONTOWN FIRE DIST | 4,177 | 0.003425% |
| K314 | KY LEGAL AID | 94,333 | 0.077346% |
| K315 | MT WASHINGTON FIRE P DIST | 2,822 | 0.002314% |
| K319 | CITY OF SILVER GROVE | 4,670 | 0.003829% |
| K356 | ST MATTHEWS FIRE DIST. | 3,672 | 0.003011% |
| K419 | ALEXANDRIA FIRE DISTRICT | 608 | 0.000499% |
| K459 | CITY OF LAKESIDE PARK | 2,017 | 0.001654% |
| K519 | CITY OF MELBOURNE | 1,642 | 0.001346% |
| K559 | CITY OF TAYLOR MILL | 23,537 | 0.019298% |
| K614 | WARREN CO PUBLIC LIBRARY | 59,104 | 0.048460% |
| K619 | CAMPBELL CO CONS DISPATCH | 65,925 | 0.054053% |
| K659 | CITY OF EDGEWOOD | 40,456 | 0.033171% |
| K719 | CENTRAL CAMPBELL CO FIRE | 1,391 | 0.001141% |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 2,708 | 0.002220% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| K856 | HIGHVIEW FIRE DISTRICT | 2,909 | 0.002385% |
| K859 | CITY OF FORT MITCHELL | 27,873 | 0.022854% |
| K959 | HOUSING AUTH OF COVINGTON | 59,009 | 0.048383% |
| L002 | ALLEN CO CONSERVATION DIS | 1,709 | 0.001401% |
| L003 | ANDERSON PUBLIC LIBRARY | 14,584 | 0.011958% |
| L004 | CITY OF BARLOW | 4,812 | 0.003946% |
| L005 | CITY OF GLASGOW | 148,071 | 0.121407% |
| L006 | BATH CO WATER DISTRICT | 16,604 | 0.013614% |
| L007 | BELL CO COURT CLERK | 11,418 | 0.009362% |
| L008 | BOONE CO BD OF ED | 1,442,975 | 1.183132% |
| L009 | CITY OF PARIS | 203,705 | 0.167023% |
| L010 | FIVCO AREA DEVELOPMT DIST | 52,063 | 0.042688% |
| L011 | DANVILLE BOYLE CO REC | 11,890 | 0.009749% |
| L012 | BRACKEN COUNTY PUB LIBRAR | 6,088 | 0.004992% |
| L013 | BREATHITT CO PUBLIC LIB | 8,339 | 0.006837% |
| L014 | BRECKINRIDGE CO CLERK OFF | 14,796 | 0.012132% |
| L015 | CITY OF MT WASHINGTON | 113,410 | 0.092987% |
| L016 | BUTLER CO AMBULANCE SVC | 30,539 | 0.025040% |
| L018 | MURRAY PUBLIC SCHOOLS | 191,962 | 0.157394% |
| L021 | CITY OF CARROLLTON | 67,083 | 0.055003% |
| L022 | NORTHEAST KY CAA | 124,767 | 0.102300% |
| L023 | CITY OF LIBERTY | 41,348 | 0.033902% |
| L024 | HOPKINSVLE CHRIST LIBRARY | 16,814 | 0.013786% |
| L025 | CITY OF WINCHESTER | 102,816 | 0.084302% |
| L026 | DANIEL BOONE COMM AGENCY | 157,011 | 0.128738% |
| L027 | CITY OF ALBANY | 50,598 | 0.041486% |
| L028 | CRITTENDEN/LIV CO WAT DIS | 22,789 | 0.018685% |
| L029 | CUMBERLAND CO SOIL & WAT | 1,396 | 0.001144% |
| L031 | EDMONSON CO AMBULANCE DIS | 12,529 | 0.010273% |
| L032 | SANDY HOOK WATER DISTRICT | 10,405 | 0.008531% |
| L033 | CITY OF IRVINE | 22,313 | 0.018295% |
| L035 | CITY OF FLEMINGSBURG | 31,820 | 0.026090% |
| L036 | FLOYD CO LIBRARY | 22,377 | 0.018348% |
| L038 | FULTON CO LIBRARY | 6,036 | 0.004949% |
| L039 | CITY OF WARSAW | 11,383 | 0.009333% |
| L041 | GRANT CO PUBLIC LIBRARY | 21,237 | 0.017413% |
| L042 | MAYFIELD CITY SCHOOLS | 156,002 | 0.127910% |
| L043 | LEITCHFIELD UTILITY COMM | 63,917 | 0.052407% |
| L044 | GREEN CO AMBULANCE SVC | 11,278 | 0.009247% |
| L045 | RACELAND BOARD OF EDUC | 54,995 | 0.045092% |
| L046 | HANCOCK CO PUBLIC LIBRARY | 11,290 | 0.009257% |
| L047 | WEST POINT INDEPENDENT SC | 8,678 | 0.007115% |
| L049 | CYNTHIANA/HARRISON LIBRAR | 10,208 | 0.008370% |
| L050 | CITY OF MUNFORDVILLE | 12,166 | 0.009975% |
| L051 | HENDERSON CO WATER DIST | 20,665 | 0.016944% |
| L052 | CITY OF EMINENCE | 15,750 | 0.012914% |
| L054 | DAWSON SPRINGS PUBLIC SCH | 37,633 | 0.030856% |
| L057 | CITY OF NICHOLASVILLE | 250,544 | 0.205427% |
| L058 | PAINTSVILLE BD OF ED | 38,279 | 0.031386% |
| L060 | KNOTT CO SOIL CONV DIST | 1,474 | 0.001208% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| L061 | CITY OF BARBOURVILLE | 29,737 | 0.024382% |
| L062 | CITY OF HODGENVILLE | 42,931 | 0.035200% |
| L063 | LAUREL CO PUBLIC LIB DIST | 37,993 | 0.031152% |
| L064 | LOUISA WATER & SEWER COMM | 21,122 | 0.017319% |
| L065 | LEE CO PUBLIC LIBRARY | 3,744 | 0.003070% |
| L066 | CITY OF HYDEN | 5,219 | 0.004279% |
| L067 | LETCHER COUNTY CONS DIST | 1,548 | 0.001269% |
| L068 | HOUSING AUTH OF VANCEBURG | 3,923 | 0.003217% |
| L069 | STANFORD WATER COMMISSION | 25,714 | 0.021084% |
| L071 | RUSSELLVILLE CITY SCHOOLS | 77,495 | 0.063540% |
| L072 | CITY OF EDDYVILLE | 12,969 | 0.010634% |
| L073 | CITY OF PADUCAH | 387,009 | 0.317319% |
| L074 | HOUSING AUTH MCREARY CO | 6,976 | 0.005720% |
| L075 | CITY OF LIVERMORE | 9,121 | 0.007479% |
| L076 | BEREA BD OF ED | 65,039 | 0.053327% |
| L077 | CITY OF SALYERSVILLE | 35,347 | 0.028982% |
| L078 | MARION FREE PUBLIC LIBRAR | 12,801 | 0.010496% |
| L079 | MARSHALL CO SOIL & WATER | 1,461 | 0.001198% |
| L080 | MARTIN CO CONSERV DIST | 1,089 | 0.000893% |
| L082 | MEADE CO BD OF ED | 297,888 | 0.244246% |
| L083 | MENIFEE CO PUBLIC LIBRARY | 1,616 | 0.001325% |
| L084 | BURGIN INDEPENDENT SCH | 29,711 | 0.024361% |
| L085 | METCALFE CO PUBLIC LIB | 7,096 | 0.005818% |
| L086 | CITY OF TOMPKINSVILLE | 39,841 | 0.032667% |
| L087 | MONTGOMERY CO SAN DIST #2 | 2,244 | 0.001840% |
| L088 | MORGAN COUNTY LIBRARY | 6,743 | 0.005529% |
| L090 | CITY OF NEW HAVEN | 5,471 | 0.004486% |
| L091 | NICHOLAS COUNTY LIBRARY | 2,528 | 0.002073% |
| L092 | OHIO CO WATER DIST | 44,828 | 0.036756% |
| L093 | LAGRANGE UTILITY COMM | 27,375 | 0.022445% |
| L096 | PENDLETON COUNTY WATER | 17,739 | 0.014544% |
| L099 | POWELLS VALLEY WATER DIST | 11,447 | 0.009386% |
| L100 | SCIENCE HILL BD OF ED | 25,890 | 0.021228% |
| L102 | CITY OF MOUNT VERNON | 61,665 | 0.050561% |
| L103 | MOREHEAD UTILITY PLANT BD | 99,299 | 0.081418% |
| L104 | LAKE CUMBERLAND ADD | 135,102 | 0.110774% |
| L105 | GEORGETOWN/SCOTT CO PARKS | 35,148 | 0.028819% |
| L106 | TRIPLE S PLANNING & ZONIN | 7,615 | 0.006243% |
| L107 | CITY OF FRANKLIN | 105,950 | 0.086871% |
| L108 | SPENCER CO FIRE DIST | 1,918 | 0.001573% |
| L109 | CAMPBELLSVILLE CITY SCHOO | 68,089 | 0.055828% |
| L110 | CITY OF ELKTON | 26,987 | 0.022127% |
| L111 | HOUSING AUTH OF CADIZ | 5,447 | 0.004466% |
| L112 | CITY OF BEDFORD | 3,900 | 0.003198% |
| L113 | UNION CO PLANNING COMM | 6,610 | 0.005420% |
| L114 | WARREN COUNTY BD OF ED | 895,753 | 0.734451% |
| L115 | WASHINGTON CO SCHOOLS | 103,091 | 0.084527% |
| L118 | CORBIN BD OF ED | 149,469 | 0.122553% |
| L119 | CITY OF CAMPTON | 21,762 | 0.017844% |
| L120 | FALLING SPRINGS ARTS | 23,108 | 0.018947% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| L141 | CORINTH WATER DISTRICT | 3,143 | 0.002577% |
| L156 | CITY OF LYNDON | 9,400 | 0.007707% |
| L159 | ELSMERE FIRE PROTECTION | 2,396 | 0.001964% |
| L256 | CITY OF HURSTBOURNE | 6,681 | 0.005478% |
| L656 | FERN CREEK FIRE PROT DIST | 3,409 | 0.002795% |
| L756 | PLEASURE RIDGE PARK FIRE | 11,801 | 0.009676% |
| L959 | NORTHERN KY CONV CTR CORP | 56,743 | 0.046525% |
| M001 | COLUMBIA/ADAIR UTILITIES | 43,863 | 0.035964% |
| M003 | LAWBG-ANDERSON PLAN COMM | 791 | 0.000649% |
| M005 | GLASGOW WATER COMPANY | 114,498 | 0.093880% |
| M006 | GATEWAY AREA DEV DISTRICT | 33,752 | 0.027674% |
| M007 | MIDDLESBORO CITY SCHOOL | 71,390 | 0.058535% |
| M008 | WALTON/VERONA BD OF ED | 104,941 | 0.086044% |
| M009 | PARIS BOURBON CO LIBRARY | 16,433 | 0.013474% |
| M010 | BOYD CO BD OF ED | 276,702 | 0.226875% |
| M011 | BOYLE COUNTY BD OF EDUC | 139,574 | 0.114440% |
| M012 | EAST PENDLETON WATER DIST | 15,228 | 0.012486% |
| M013 | BREATHITT CO SOIL CONSERV | 1,060 | 0.000869% |
| M014 | CITY OF HARDINSBURG | 9,393 | 0.007701% |
| M015 | BULLITT CO FISCAL COURT | 260,401 | 0.213509% |
| M017 | CITY OF FREDONIA | 2,126 | 0.001743% |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 16,085 | 0.013188% |
| M019 | CAMPBELL CO COURTHOUSE | 3,283 | 0.002692% |
| M020 | CITY OF BARDWELL | 16,341 | 0.013399% |
| M021 | CARROLL CO WATER DISTRICT | 22,326 | 0.018306% |
| M022 | CITY OF OLIVE HILL | 50,119 | 0.041094% |
| M023 | E CASEY CO WATER DISTRICT | 11,945 | 0.009794% |
| M024 | CHRISTIAN CO BD OF ED | 560,825 | 0.459835% |
| M025 | WINCHESTER MUNICIPAL UTIL | 154,279 | 0.126497% |
| M026 | CLAY COUNTY 911 BOARD | 10,757 | 0.008820% |
| M027 | HOUSING AUTH OF ALBANY | 7,442 | 0.006102% |
| M029 | CUMBERLAND CO FISCAL CT | 47,640 | 0.039061% |
| M030 | DAVIESS CO BD OF EDUC | 774,790 | 0.635270% |
| M031 | EDMONSON CO CONSERV DIST | 1,047 | 0.000858% |
| M033 | IRVINE MUNICIPAL UTILITY | 31,975 | 0.026218% |
| M034 | FAYETTE CO BD EDUCATION | 2,916,483 | 2.391298% |
| M035 | FLEMING COUNTY LIBRARY | 8,194 | 0.006718% |
| M037 | FRANKLIN CO BD OF ED | 464,807 | 0.381107% |
| M038 | HICKMAN/FULTON RIV PRT AU | 14,357 | 0.011772% |
| M039 | GALLATIN CO WATER DIS | 11,899 | 0.009757% |
| M040 | GARRARD CO PUBLIC LIBRARY | 9,154 | 0.007506% |
| M041 | GRANT CO BD OF ED | 253,822 | 0.208115% |
| M042 | CITY OF MAYFIELD | 45,523 | 0.037325% |
| M043 | CITY OF CANEYVILLE | 7,233 | 0.005931% |
| M044 | GREEN/TAYLOR WATER DIST | 26,357 | 0.021611% |
| M045 | CITY OF FLATWOODS | 55,883 | 0.045819% |
| M046 | CITY OF LEWISPORT | 29,475 | 0.024167% |
| M047 | HARDIN CO PUBLIC LIBRARY | 19,411 | 0.015915% |
| M048 | CITY OF BENHAM | 10,836 | 0.008885% |
| M049 | HARRISON CO CONSERVA DIST | 2,965 | 0.002431% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| M050 | HART CO CONSERVATION DIST | 2,122 | 0.001740% |
| M051 | HENDERSON CO BD OF ED | 481,046 | 0.394422% |
| M052 | HENRY CO LIBRARY | 9,661 | 0.007921% |
| M054 | CITY OF DAWSON SPRINGS | 25,134 | 0.020608% |
| M056 | JEFF CO MED CTR STM & CHL | 56,786 | 0.046561% |
| M057 | NICH-VLE/JESS CO PK & REC | 14,489 | 0.011880% |
| M058 | CITY OF PAINTSVILLE | 126,447 | 0.103677% |
| M059 | KENTON COUNTY FISCAL CT | 455,442 | 0.373428% |
| M060 | CITY OF HINDMAN | 4,725 | 0.003874% |
| M061 | KNOX CO E M S | 55,241 | 0.045293% |
| M062 | LARUE CO WATER DIST #1 | 11,029 | 0.009043% |
| M064 | HOUSING AUTH/ LAWRENCE CO | 7,846 | 0.006433% |
| M065 | LEE CO SOIL CONSERV DIST | 1,614 | 0.001323% |
| M067 | JENKINS BD OF ED | 24,226 | 0.019863% |
| M068 | CITY OF VANCEBURG | 16,941 | 0.013890% |
| M069 | CITY OF STANFORD | 8,078 | 0.006624% |
| M070 | LEDBETTER WATER DISTRICT | 11,493 | 0.009423% |
| M073 | W MCCracken CO WATER DIST | 4,237 | 0.003474% |
| M075 | CITY OF SACRAMENTO | 8,393 | 0.006881% |
| M076 | CITY OF RICHMOND | 225,977 | 0.185285% |
| M077 | MAGOFFIN CO COURT CLERK | 11,479 | 0.009412% |
| M078 | LEBANON WATER WORKS | 33,223 | 0.027240% |
| M079 | MARSHALL CO REF DISP DIST | 33,089 | 0.027130% |
| M081 | CITY OF MAYSVILLE | 140,778 | 0.115427% |
| M082 | CITY OF BRANDENBURG | 29,213 | 0.023952% |
| M084 | MERCER CO BOARD OF ED | 167,994 | 0.137742% |
| M085 | CITY OF EDMONTON | 36,043 | 0.029552% |
| M087 | MT STERL/MONTGOMERY LIB | 14,291 | 0.011718% |
| M088 | MORGAN CO CONSERVAT DIST | 1,558 | 0.001277% |
| M090 | BARDSTOWN BD OF ED | 217,206 | 0.178092% |
| M091 | NICHOLAS CO WATER DIST | 5,792 | 0.004749% |
| M092 | CITY OF BEAVER DAM | 35,807 | 0.029359% |
| M093 | OLDHAM CO WATER DIST | 52,509 | 0.043054% |
| M096 | CITY OF FALMOUTH | 38,632 | 0.031675% |
| M097 | E KY CONCEN EMPLOY PRO | 103,973 | 0.085250% |
| M098 | PIKE CO HOUSING AUTHORITY | 9,140 | 0.007494% |
| M099 | BEECH FORK WATER COMM | 14,388 | 0.011797% |
| M100 | PULASKI CO BD OF ED | 566,664 | 0.464622% |
| M104 | RUSSELL CO PUBLIC LIBRARY | 10,448 | 0.008566% |
| M105 | SCOTT COUNTY LIBRARY | 42,748 | 0.035050% |
| M106 | SHELBY CO BD OF ED | 482,027 | 0.395226% |
| M107 | FRANKLIN ELECTRIC PLNT BD | 54,325 | 0.044543% |
| M108 | SPENCER CO PUBLIC LIB | 11,098 | 0.009100% |
| M109 | CITY OF CAMPBELLSVILLE | 127,669 | 0.104679% |
| M110 | CITY OF GUTHRIE | 19,854 | 0.016278% |
| M111 | TRIGG CO CONS DISTRICT | 1,685 | 0.001382% |
| M112 | CITY OF MILTON | 12,742 | 0.010448% |
| M113 | CITY OF STURGIS | 22,012 | 0.018048% |
| M115 | WASHINGTON CO LIBRARY BD | 6,485 | 0.005317% |
| M116 | WAYNE CO PUBLIC LIBRARY | 11,420 | 0.009364% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|----------------------------|------------------------------------|-------------------------------------|
| M117 | WEBSTER CO BD OF ED | 154,062 | 0.126319% |
| M118 | WHITLEY CO FISCAL COURT | 179,343 | 0.147048% |
| M119 | WOLFE CO FISCAL COURT | 54,424 | 0.044624% |
| M120 | WOODFORD COUNTY LIBRARY | 25,245 | 0.020699% |
| M215 | SHEPHER/BULLITT CO TOURIST | 26,253 | 0.021526% |
| M315 | CITY OF PIONEER VILLAGE | 1,911 | 0.001567% |
| M415 | BULLITT CO SANITATION DIS | 23,382 | 0.019172% |
| N001 | ADAIR CO CONSERVATION DIS | 3,326 | 0.002727% |
| N006 | HOUSING AUTH OWINGSVILLE | 4,360 | 0.003575% |
| N007 | PINEVILLE BD OF EDUCATION | 25,770 | 0.021130% |
| N008 | CITY OF FLORENCE | 217,131 | 0.178031% |
| N009 | CITY OF MILLERSBURG | 1,455 | 0.001193% |
| N010 | BOYD CO PUBLIC LIBRARY | 38,581 | 0.031634% |
| N011 | CITY OF PERRYVILLE | 1,233 | 0.001011% |
| N012 | CITY OF BROOKSVILLE | 12,235 | 0.010032% |
| N013 | MIDDLE KY COMM ACT PART | 103,348 | 0.084737% |
| N014 | CITY OF IRVINGTON | 8,485 | 0.006957% |
| N015 | BULLITT CO CONSERVAT DIST | 1,740 | 0.001427% |
| N017 | PRINCETON ELECTRIC PL BD | 59,151 | 0.048499% |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 2,052 | 0.001682% |
| N020 | CARLISLE CO SANIT DIST 1 | 3,614 | 0.002963% |
| N021 | CARROLLTON UTILITIES COMM | 73,262 | 0.060069% |
| N022 | CITY OF GRAYSON | 43,155 | 0.035384% |
| N025 | EAST CLARK CO WATER DIST | 13,999 | 0.011478% |
| N029 | CUMBERLAND CO PUBLIC LIB | 5,411 | 0.004437% |
| N033 | ESTILL CO WATER DIST NO 1 | 13,075 | 0.010721% |
| N035 | HOUSING AUTH FLEMINGSBURG | 3,920 | 0.003214% |
| N036 | PRESTONSBURG CITY UTIL | 122,325 | 0.100297% |
| N037 | FRANKFORT INDEP SCHOOLS | 56,653 | 0.046451% |
| N038 | HOUSING AUTH OF HICKMAN | 8,118 | 0.006656% |
| N041 | BULLOCK PEN WATER DIST | 36,945 | 0.030292% |
| N042 | PURCHASE AREA DEV DIST | 84,617 | 0.069379% |
| N043 | GRAYSON CO LIBRARY | 12,414 | 0.010178% |
| N045 | KENTUCKY ED DEV CORP | 29,605 | 0.024274% |
| N047 | ELIZABETHTOWN BD OF EDUC | 145,195 | 0.119049% |
| N049 | CYNTHIANA HARRISON CO JPC | 4,363 | 0.003578% |
| N050 | CITY OF HORSE CAVE | 20,733 | 0.016999% |
| N051 | CITY OF HENDERSON | 351,634 | 0.288314% |
| N052 | CITY OF NEW CASTLE | 6,185 | 0.005071% |
| N054 | CITY OF MADISONVILLE | 394,819 | 0.323722% |
| N057 | NICHOLASVILLE HOUSING AUT | 4,009 | 0.003287% |
| N058 | JOHNSON CO LIBRARY | 14,181 | 0.011628% |
| N060 | KNOTT CO WATER & SEWER | 23,559 | 0.019317% |
| N061 | KNOX CO SOIL CONSERV DIS | 1,831 | 0.001501% |
| N063 | CUMBERLAND VAL AREA DEV | 45,558 | 0.037354% |
| N065 | THREE FORKS REG JAIL | 61,682 | 0.050575% |
| N067 | HOUSING ORIENTED MINISTRI | 18,274 | 0.014983% |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 11,597 | 0.009509% |
| N069 | CITY OF CRAB ORCHARD | 2,262 | 0.001854% |
| N071 | CITY OF AUBURN | 18,092 | 0.014834% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| N072 | LYON CO AMBULANCE SERVICE | 29,281 | 0.024008% |
| N075 | CITY OF ISLAND | 5,483 | 0.004496% |
| N076 | MADISON CO EMS | 3,768 | 0.003090% |
| N077 | MAGOFFIN CO WATER DIST | 16,983 | 0.013925% |
| N078 | CENTRAL KY COMM ACTION | 287,015 | 0.235331% |
| N079 | BENTON ELECTRIC SYSTEM | 36,410 | 0.029853% |
| N080 | MARTIN CO WATER DISTRICT | 17,207 | 0.014109% |
| N081 | BUFFALO TRACE AR DEV DIST | 65,689 | 0.053860% |
| N082 | MEADE CO WATER DISTRICT | 21,920 | 0.017973% |
| N084 | MERCER CO PUBLIC LIBRARY | 19,197 | 0.015740% |
| N085 | METCALFE CO CONSERV DIST | 1,635 | 0.001341% |
| N087 | CITY OF MT STERLING | 45,608 | 0.037395% |
| N088 | MORGAN CO AMBULANCE SERV | 14,225 | 0.011663% |
| N089 | MUHLENBERG CO WATER DIST | 34,248 | 0.028081% |
| N090 | BARDSTOWN-NELSON CO TOURI | 9,771 | 0.008012% |
| N092 | CITY OF HARTFORD | 33,832 | 0.027739% |
| N093 | CITY OF LAGRANGE | 29,501 | 0.024189% |
| N094 | CITY OF OWENTON | 5,280 | 0.004329% |
| N097 | KY VALLEY ED COOPERATIVE | 5,473 | 0.004488% |
| N098 | PIKE CO LIBRARY DISTRICT | 28,769 | 0.023588% |
| N099 | CITY OF CLAY CITY | 10,396 | 0.008524% |
| N100 | CITY OF BURNSIDE | 12,496 | 0.010245% |
| N103 | HOUSING AUTH OF MOREHEAD | 16,507 | 0.013534% |
| N104 | CITY OF JAMESTOWN | 46,303 | 0.037965% |
| N106 | W SHELBY WATER DISTRICT | 10,826 | 0.008877% |
| N107 | SIMPSON CO CONSER DIST | 1,139 | 0.000934% |
| N110 | LOGAN/TODD REG. WATER COM | 25,048 | 0.020538% |
| N111 | BARKLEY LAKE WATER DIST | 31,509 | 0.025835% |
| N112 | TRIMBLE CO WATER DIST | 5,420 | 0.004444% |
| N113 | UNION CO LIBRARY BD | 13,849 | 0.011355% |
| N114 | BOWLING GRN MUNICIPAL UTI | 624,742 | 0.512242% |
| N115 | WASHINGTON CO CONSER DIST | 1,361 | 0.001116% |
| N116 | MONTICELLO UTILITY COMM | 52,973 | 0.043434% |
| N117 | CITY OF DIXON | 4,189 | 0.003435% |
| N118 | CITY OF WILLIAMSBURG | 96,128 | 0.078818% |
| N119 | WOLFE CO CONSER DISTRICT | 2,005 | 0.001644% |
| N120 | WOODFORD CO PLAN ZONING | 12,341 | 0.010118% |
| N959 | N KY CONV & VISITORS BUR | 48,302 | 0.039604% |
| P001 | HOUSING AUTH OF COLUMBIA | 5,095 | 0.004178% |
| P005 | GLASGOW ELECTRIC PLANT BD | 173,111 | 0.141938% |
| P006 | BATH COUNTY E.M.S. | 22,154 | 0.018164% |
| P007 | CITY OF PINEVILLE | 11,523 | 0.009448% |
| P008 | BOONE CO PLANNING COMM | 48,979 | 0.040159% |
| P009 | HOUSING AUTHORITY PARIS | 9,192 | 0.007536% |
| P010 | REGIONAL PUBLIC SAFETY | 33,438 | 0.027417% |
| P011 | CITY OF JUNCTION CITY | 8,532 | 0.006996% |
| P013 | CITY OF JACKSON | 57,625 | 0.047248% |
| P014 | BRECKINRIDGE CO PUBLIC LI | 10,086 | 0.008269% |
| P015 | CITY OF LEBANON JUNCTION | 11,996 | 0.009836% |
| P017 | PRINCETON WATER/WASTEWATE | 36,344 | 0.029799% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|-----------------------------------|------------------------------------|-------------------------------------|
| P018 | MURRAY/CALLOWAY TRANS AUT | 16,101 | 0.013202% |
| P022 | RATTLESNAKE RIDGE WATER | 29,267 | 0.023997% |
| P025 | CLARK CO CONSVATION DIST | 1,118 | 0.000917% |
| P035 | FLEMING CO DISPATCH | 7,592 | 0.006224% |
| P037 | COMMUNITY ACTION KENTUCKY | 35,333 | 0.028970% |
| P038 | HICKMAN ELECTRIC SYSTEM | 19,314 | 0.015836% |
| P041 | CITY OF DRY RIDGE | 13,772 | 0.011292% |
| P043 | CITY OF CLARKSON | 7,313 | 0.005996% |
| P045 | GREENUP CO ENVIR COMM | 7,732 | 0.006340% |
| P047 | CITY OF WEST POINT | 13,127 | 0.010763% |
| P048 | HARLAN COUNTY C A A | 57,677 | 0.047291% |
| P049 | HOUSING AUTHORITY OF CYNT | 27,292 | 0.022378% |
| P050 | HART CO SOLID WASTE SVC | 31,107 | 0.025505% |
| P051 | HENDERSON MUN POWER&LIGHT | 169,086 | 0.138638% |
| P052 | LITTLE KY RV WS CONV DIST | 2,933 | 0.002405% |
| P054 | HOUSING AUTH DAWSON SPG | 11,966 | 0.009811% |
| P057 | VALLEY VIEW FERRY AUTHORI | 4,715 | 0.003866% |
| P061 | BARBOURVILLE UTILITY COMM | 112,180 | 0.091980% |
| P063 | LAUREL CO WATER DIST #2 | 36,433 | 0.029872% |
| P068 | LEWIS CO PUBLIC LIBRARY | 4,332 | 0.003552% |
| P069 | LINCOLN CO CLERK | 16,299 | 0.013364% |
| P071 | LOGAN CO CONS DISTRICT | 3,980 | 0.003264% |
| P072 | LYON CO WATER DISTRICT | 7,562 | 0.006200% |
| P075 | MCLEAN CO REG WATER COMM | 8,635 | 0.007080% |
| P076 | MADISON CO PUBLIC LIBRARY | 50,445 | 0.041361% |
| P077 | SALYERS/MAG CO JOINT HOUS | 5,859 | 0.004804% |
| P078 | MARION CO CONSERVAT DIST | 1,439 | 0.001180% |
| P079 | CITY OF CALVERT CITY | 59,377 | 0.048684% |
| P081 | MASON COUNTY LIBRARY | 9,350 | 0.007666% |
| P084 | ANDERSON-DEAN COMM PARK | 4,163 | 0.003413% |
| P087 | MONTGOMERY CTY WATER DIST | 2,892 | 0.002371% |
| P088 | MORGAN CO WATER DIST | 9,632 | 0.007898% |
| P089 | MUHLENBERG WATER DIST #3 | 11,788 | 0.009665% |
| P090 | NORTH NELSON WATER DIST | 9,722 | 0.007971% |
| P092 | OHIO CO REG WASTEWATER D | 10,929 | 0.008961% |
| P097 | KY RIVER AREA DEV DIST | 65,220 | 0.053476% |
| P100 | LAKE CUMBERLAND CAA, INC | 149,196 | 0.122330% |
| P103 | MOREHEAD TOURISM COMMISSI | 10,997 | 0.009017% |
| P104 | RUSSELL CO TOURIST COMM | 3,324 | 0.002725% |
| P105 | GEORGETOWN/SCOTT TOURISM | 6,176 | 0.005064% |
| P106 | MULTI PURPOSE COMM ACTION | 14,526 | 0.011911% |
| P107 | SIMPSON CO LIBRARY DIST | 9,531 | 0.007814% |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 1,782 | 0.001461% |
| P111 | JOHN L STREET LIBRARY | 4,569 | 0.003746% |
| P113 | STURGIS HOUSING AUTHORITY | 2,676 | 0.002194% |
| P115 | HOUSING AUTH SPRINGFIELD | 3,495 | 0.002866% |
| P116 | CITY OF MONTICELLO | 16,764 | 0.013745% |
| P117 | CITY OF CLAY | 11,676 | 0.009573% |
| P120 | WOODFORD CO CONSERV DIST | 2,075 | 0.001702% |
| P959 | CITY OF CRESTVIEW HILLS | 11,704 | 0.009596% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------------|------------------------------------|-------------------------------------|
| R003 | SOUTH ANDERSON WATER DIST | 11,462 | 0.009398% |
| R005 | BARREN CO SOIL CONS DIS | 1,455 | 0.001193% |
| R008 | BOONE CO LIBRARY DIST | 150,409 | 0.123324% |
| R010 | ASHLAND BD OF ED | 240,353 | 0.197072% |
| R011 | DANVILLE BOYLE PLANNING | 4,217 | 0.003458% |
| R013 | BREATHITT COUNTY WATER DISTRICT | 8,330 | 0.006830% |
| R015 | CITY OF SHEPHERDSVILLE | 59,008 | 0.048382% |
| R017 | CITY OF PRINCETON | 29,805 | 0.024438% |
| R018 | MURRAY ELECTRIC SYSTEM | 130,092 | 0.106666% |
| R019 | FORT THOMAS BOARD OF ED | 160,547 | 0.131636% |
| R021 | CARROLLTON/CARR CO REC TR | 2,313 | 0.001897% |
| R024 | CHRISTIAN CO WATER DIST | 27,277 | 0.022365% |
| R030 | DAVIESS CO AIRPORT BD | 16,218 | 0.013297% |
| R033 | CITY OF RAVENNA | 3,041 | 0.002493% |
| R034 | LEXINGTON PUBLIC LIBRARY | 251,093 | 0.205878% |
| R036 | CITY OF PRESTONSBURG | 124,972 | 0.102468% |
| R037 | PAUL SAWYIER LIBRARY | 52,847 | 0.043331% |
| R038 | CITY OF FULTON | 56,996 | 0.046733% |
| R041 | CITY OF CRITTENDEN | 5,009 | 0.004107% |
| R042 | MAYFIELD ELEC & WATER SYS | 162,603 | 0.133322% |
| R045 | CITY OF RUSSELL | 46,520 | 0.038143% |
| R047 | LINCOLN TRAIL AREA DEV DI | 67,512 | 0.055355% |
| R048 | HARLAN CO CONSERV DIST | 1,955 | 0.001603% |
| R050 | HART CO AMB SERVICE | 47,402 | 0.038866% |
| R051 | HENDERSON MUN W & S DEPT | 190,765 | 0.156413% |
| R052 | CITY OF CAMPBELLSBURG | 2,527 | 0.002072% |
| R054 | SOUTH HOPKINS WATER DIST | 13,542 | 0.011104% |
| R057 | CITY OF WILMORE | 47,419 | 0.038880% |
| R058 | HOUSING AUTH OF PAINTSVLE | 23,501 | 0.019269% |
| R061 | KY COMM ECONOMIC OPPORT | 315,224 | 0.258461% |
| R063 | WOODCREEK WATER DISTRICT | 101,927 | 0.083573% |
| R071 | LOGAN CO PUBLIC LIBRARY | 22,677 | 0.018594% |
| R072 | LYON CO HOUSING AUTHORITY | 11,628 | 0.009534% |
| R073 | MCCRACKEN CO BD OF ED | 432,827 | 0.354885% |
| R076 | RICHMOND UTILITIES | 152,762 | 0.125254% |
| R078 | CITY OF LORETTO | 1,219 | 0.001000% |
| R079 | MARSHALL CO PUB LIBRARY | 36,018 | 0.029532% |
| R088 | CITY OF WEST LIBERTY | 59,717 | 0.048963% |
| R089 | CENTRAL CITY MUN WTR&SEWR | 45,015 | 0.036909% |
| R090 | NELSON CO PUBLIC LIBRARY | 49,875 | 0.040894% |
| R093 | TRI CO COMM ACTION AGENCY | 12,987 | 0.010649% |
| R097 | PERRY COUNTY PUBLIC LIB | 29,907 | 0.024521% |
| R103 | ROWAN CO PUBLIC LIBRARY | 17,387 | 0.014256% |
| R104 | CITY OF RUSSELL SPRINGS | 40,547 | 0.033245% |
| R105 | CITY OF STAMPING GROUND | 1,023 | 0.000839% |
| R106 | SHELBY CO PARK RECREATION | 20,722 | 0.016991% |
| R109 | TAYLOR CO PUBLIC LIBRARY | 15,489 | 0.012700% |
| R114 | BOWLING GREEN PUBLIC SCHO | 310,006 | 0.254181% |
| R115 | S W E D A | 2,951 | 0.002420% |
| R116 | WAYNE CO CONSERV DIST | 2,455 | 0.002013% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| R117 | WEBSTER COUNTY WATER DIST | 19,454 | 0.015951% |
| R118 | WILLIAMSBURG IND BD OF ED | 49,764 | 0.040802% |
| R120 | CITY OF MIDWAY | 12,807 | 0.010500% |
| R959 | N KY LEGAL AID SOCIETY | 110,683 | 0.090751% |
| T036 | FLOYD COUNTY CONSV DIST | 4,623 | 0.003790% |
| V001 | ADAIR COUNTY FISCAL COURT | 83,654 | 0.068590% |
| V002 | ALLEN COUNTY FISCAL COURT | 104,623 | 0.085783% |
| V003 | ANDERSON CO FISCAL COURT | 118,716 | 0.097339% |
| V004 | BALLARD COUNTY FISCAL CT | 113,552 | 0.093104% |
| V005 | BARREN CO FISCAL CT | 75,968 | 0.062288% |
| V006 | BATH CO FISCAL COURT | 58,950 | 0.048335% |
| V007 | BELL CO FISCAL CT | 106,670 | 0.087462% |
| V008 | BOONE CO FISCAL CT | 486,535 | 0.398922% |
| V009 | BOURBON CO FISCAL COURT | 112,159 | 0.091962% |
| V010 | BOYD COUNTY FISCAL COURT | 329,620 | 0.270264% |
| V011 | BOYLE COUNTY FISCAL COURT | 154,327 | 0.126537% |
| V012 | BRACKEN CO FISCAL COURT | 58,915 | 0.048306% |
| V013 | BREATHITT CO FISCAL COURT | 62,513 | 0.051256% |
| V014 | BRECKINRIDGE CO FISCAL CT | 119,793 | 0.098221% |
| V016 | BUTLER COUNTY FISCAL CT | 98,873 | 0.081068% |
| V017 | CALDWELL CO FISCAL COURT | 68,498 | 0.056164% |
| V018 | CALLOWAY CO FISCAL COURT | 191,866 | 0.157316% |
| V019 | CAMPBELL CO FISCAL CT | 456,267 | 0.374105% |
| V020 | CARLISLE CO FISCAL COURT | 43,061 | 0.035307% |
| V021 | CARROLL CO FISCAL CT | 125,539 | 0.102933% |
| V022 | CARTER CO FISCAL CT | 161,204 | 0.132175% |
| V023 | CASEY CO FISCAL COURT | 112,194 | 0.091990% |
| V024 | CHRISTIAN CO FISCAL COURT | 169,183 | 0.138717% |
| V025 | CLARK COUNTY FISCAL COURT | 150,650 | 0.123522% |
| V026 | CLAY COUNTY FISCAL CT | 192,772 | 0.158059% |
| V027 | CLINTON CO FISCAL COURT | 96,977 | 0.079514% |
| V028 | CRITTENDEN CO FIS CT | 103,337 | 0.084729% |
| V030 | DAVISS CO FISCAL COURT | 290,252 | 0.237985% |
| V031 | EDMONSON CO FISCAL CRT | 69,371 | 0.056879% |
| V032 | ELLIOTT CO FISCAL CT | 35,954 | 0.029480% |
| V033 | ESTILL CO FISCAL COURT | 92,775 | 0.076069% |
| V035 | FLEMING CO FISCAL COURT | 53,778 | 0.044094% |
| V036 | FLOYD CO FISCAL COURT | 176,807 | 0.144968% |
| V037 | FRANKLIN CO FISCAL COURT | 248,928 | 0.204103% |
| V038 | FULTON COUNTY FIS CT | 140,096 | 0.114868% |
| V039 | GALLATIN CO FISCAL COURT | 96,405 | 0.079045% |
| V040 | GARRARD CO FISCAL COURT | 101,326 | 0.083080% |
| V041 | GRANT COUNTY FISCAL COURT | 142,339 | 0.116708% |
| V042 | GRAVES COUNTY FISCAL CT | 194,205 | 0.159233% |
| V043 | GRAYSON CO FISCAL COURT | 193,202 | 0.158411% |
| V044 | GREEN COUNTY FISCAL COURT | 41,103 | 0.033701% |
| V045 | GREENUP CO FISCAL CT | 203,031 | 0.166470% |
| V046 | HANCOCK CO FISCAL COURT | 110,523 | 0.090621% |
| V047 | HARDIN CO FISCAL COURT | 160,884 | 0.131913% |
| V048 | HARLAN CO FIS CT | 165,502 | 0.135699% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V049 | HARRISON CO FISCAL COURT | 63,497 | 0.052062% |
| V050 | HART COUNTY FISCAL COURT | 121,675 | 0.099764% |
| V051 | HENDERSON CO FISCAL COURT | 309,332 | 0.253629% |
| V052 | HENRY CO FISCAL COURT | 68,181 | 0.055903% |
| V053 | HICKMAN CO FISCAL COURT | 51,416 | 0.042157% |
| V054 | HOPKINS CO FISCAL COURT | 217,046 | 0.177961% |
| V055 | JACKSON CO FISCAL COURT | 113,181 | 0.092800% |
| V057 | JESSAMINE CO FISCAL COURT | 271,980 | 0.223003% |
| V060 | KNOTT CO FISCAL CT | 70,481 | 0.057789% |
| V061 | KNOX CO FISCAL CT | 155,428 | 0.127440% |
| V062 | LARUE CO FISCAL COURT | 103,353 | 0.084742% |
| V063 | LAUREL COUNTY FISCAL COUR | 291,071 | 0.238656% |
| V064 | LAWRENCE CO FISCAL CT | 97,109 | 0.079622% |
| V065 | LEE COUNTY FISCAL COURT | 62,124 | 0.050937% |
| V066 | LESLIE CO FISCAL COURT | 127,362 | 0.104427% |
| V067 | LETCHER CO FISCAL COURT | 104,512 | 0.085692% |
| V068 | LEWIS COUNTY FISCAL COURT | 93,844 | 0.076945% |
| V069 | LINCOLN CO FISCAL COURT | 96,420 | 0.079057% |
| V070 | LIVINGSTON CO FISCAL CT | 99,100 | 0.081255% |
| V071 | LOGAN COUNTY FISCAL COURT | 181,629 | 0.148922% |
| V072 | LYON COUNTY FISCAL COURT | 46,956 | 0.038501% |
| V073 | MCCRACKEN CO FISCAL COURT | 180,291 | 0.147825% |
| V074 | MCCREARY CO FISCAL CT | 123,909 | 0.101596% |
| V075 | MCLEAN COUNTY FISCAL CT | 96,191 | 0.078869% |
| V076 | MADISON CO FISCAL COURT | 280,827 | 0.230257% |
| V077 | MAGOFFIN CO FISCAL COURT | 59,385 | 0.048691% |
| V078 | MARION CO FISCAL COURT | 214,743 | 0.176073% |
| V079 | MARSHALL CO FISCAL COURT | 207,723 | 0.170317% |
| V080 | MARTIN CO FISCAL COURT | 68,981 | 0.056560% |
| V081 | MASON CO FIS CT | 146,148 | 0.119830% |
| V082 | MEADE COUNTY FISCAL COURT | 242,541 | 0.198866% |
| V083 | MENIFEE CO FISCAL COURT | 41,582 | 0.034094% |
| V084 | MERCER COUNTY FISCAL COUR | 82,363 | 0.067531% |
| V085 | METCALFE CO FISCAL COURT | 51,232 | 0.042006% |
| V086 | MONROE CO FISCAL COURT | 48,195 | 0.039516% |
| V087 | MONTGOMERY CO FISCAL CT | 153,253 | 0.125656% |
| V088 | MORGAN CO FISCAL CT | 56,991 | 0.046728% |
| V089 | MUHLENBERG CO FISCAL CT | 217,942 | 0.178696% |
| V090 | NELSON CO FISCAL CT | 292,564 | 0.239880% |
| V091 | NICHOLAS CO FISCAL COURT | 54,650 | 0.044809% |
| V092 | OHIO COUNTY FISCAL CRT | 131,128 | 0.107515% |
| V093 | OLDHAM CO FISCAL COURT | 197,371 | 0.161830% |
| V094 | OWEN COUNTY FISCAL COURT | 77,299 | 0.063379% |
| V095 | OWSLEY CO FISCAL COURT | 36,598 | 0.030008% |
| V096 | PENDLETON CO FISCAL COURT | 67,348 | 0.055220% |
| V097 | PERRY COUNTY FISCAL COURT | 178,221 | 0.146128% |
| V098 | PIKE COUNTY FISCAL COURT | 367,396 | 0.301238% |
| V099 | POWELL CO FISCAL CT | 154,353 | 0.126558% |
| V100 | PULASKI CO FISCAL CT | 281,146 | 0.230519% |
| V101 | ROBERTSON CO FISCAL CT | 24,017 | 0.019692% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V102 | ROCKCASTLE CO FISCAL CT | 124,144 | 0.101789% |
| V103 | ROWAN CO FISCAL COURT | 183,050 | 0.150087% |
| V104 | RUSSELL CO FISCAL COURT | 111,316 | 0.091271% |
| V105 | SCOTT CO FISCAL CT | 172,377 | 0.141336% |
| V106 | SHELBY CO FISCAL COURT | 156,354 | 0.128199% |
| V107 | SIMPSON CO FISCAL COURT | 139,818 | 0.114640% |
| V108 | SPENCER CO TREASURER | 64,969 | 0.053269% |
| V109 | TAYLOR COUNTY FISCAL COUR | 134,413 | 0.110209% |
| V110 | TODD COUNTY FISCAL COURT | 92,948 | 0.076211% |
| V111 | TRIGG COUNTY FISCAL COURT | 109,607 | 0.089870% |
| V112 | TRIMBLE CO FISCAL COURT | 75,710 | 0.062077% |
| V113 | UNION COUNTY FISCAL COURT | 122,558 | 0.100488% |
| V114 | WARREN COUNTY FISCAL COUR | 390,700 | 0.320345% |
| V115 | WASHINGTON CO FIS COURT | 77,185 | 0.063286% |
| V116 | WAYNE COUNTY FISCAL COURT | 179,885 | 0.147492% |
| V117 | WEBSTER CO FISCAL COURT | 135,749 | 0.111304% |
| V119 | CITY OF HIGHLAND HEIGHTS | 15,696 | 0.012869% |
| V120 | WOODFORD CO FISCAL COURT | 146,132 | 0.119817% |
| V122 | FAMILY HEALTH CENTER | 814,640 | 0.667944% |
| V125 | LOUISVILLE MEM COMM | 6,991 | 0.005732% |
| V126 | LOU & JEFF CO RIVERPORT | 6,956 | 0.005703% |
| V127 | LOU LABOR MANAGER COM | 3,123 | 0.002560% |
| V129 | T A R C | 1,525,275 | 1.250611% |
| V130 | ANCHORAGE BD OF EDUCATION | 38,047 | 0.031195% |
| V137 | FRANKLIN CO CONS DIST | 2,935 | 0.002406% |
| V145 | CITY OF WURLAND | 3,489 | 0.002860% |
| V147 | HARDIN CO WATER DIST #2 | 183,879 | 0.150767% |
| V151 | HOUSING AUTH OF HENDERSON | 52,507 | 0.043052% |
| V156 | JEFF CO BD OF ED | 8,910,450 | 7.305900% |
| V158 | BIG SANDY AREA COMM PRO | 91,213 | 0.074788% |
| V159 | CITY OF ERLANGER | 86,575 | 0.070985% |
| V163 | EAST BERNSTADT BD OF ED | 19,045 | 0.015615% |
| V171 | CITY OF ADAIRVILLE | 8,317 | 0.006819% |
| V176 | MADISON CO CONSERVAT DIST | 1,840 | 0.001508% |
| V189 | CITY OF CENTRAL CITY | 64,330 | 0.052746% |
| V196 | CITY OF BUTLER | 1,841 | 0.001509% |
| V197 | CITY OF HAZARD | 179,158 | 0.146897% |
| V198 | MOUNTAIN WATER DISTRICT | 103,671 | 0.085002% |
| V200 | PULASKI COUNTY LIBRARY | 27,228 | 0.022325% |
| V205 | BARREN/METCALFE CO AMB SR | 4,582 | 0.003757% |
| V206 | SHELBYVLE MUN WATER&SEWER | 67,029 | 0.054959% |
| V207 | BELL CO PUBLIC LIBRARY | 12,752 | 0.010456% |
| V208 | CITY OF WALTON | 20,982 | 0.017204% |
| V218 | MURRAY TOURISM COMMISSION | 4,189 | 0.003435% |
| V219 | BELLEVUE BD OF EDUCATION | 47,172 | 0.038677% |
| V224 | PENNYROYAL AREA MUSEUM | 5,621 | 0.004609% |
| V230 | OWENSBORO RIVERPORT AUTH | 117,056 | 0.095977% |
| V236 | BIG SANDY AREA DEV DIST | 115,525 | 0.094722% |
| V237 | BLUE GRASS COMM ACTION | 225,678 | 0.185039% |
| V247 | HARDIN CO WATER DIST #1 | 185,491 | 0.152089% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V251 | HENDERSON CO RIVER AUTH | 38,123 | 0.031258% |
| V259 | KENTON CO PUBLIC LIBRARY | 237,682 | 0.194881% |
| V263 | LAUREL CO BD OF EDUCATION | 460,268 | 0.377386% |
| V271 | RUSSELLVILLE ELEC PL BD | 58,061 | 0.047606% |
| V281 | HOUSING AUTH OF MAYSVILLE | 18,675 | 0.015312% |
| V298 | CITY OF PIKEVILLE | 139,841 | 0.114659% |
| V300 | HOUSING AUTH OF SOMERSET | 23,278 | 0.019086% |
| V305 | CITY OF CAVE CITY | 28,018 | 0.022973% |
| V306 | HOUSING AUTH OF SHELBYVLE | 4,796 | 0.003932% |
| V308 | NORTHERN KY AREA DEV.DIST | 144,418 | 0.118412% |
| V319 | CAMPBELL CO BD OF ED | 373,165 | 0.305968% |
| V324 | CHRISTIAN CO CONS DIST | 1,634 | 0.001339% |
| V330 | CITY OF OWENSBORO | 512,916 | 0.420553% |
| V336 | SANDY VALLEY TRANS SER IN | 100,565 | 0.082456% |
| V337 | FRANKFORT ELEC WATER BD | 623,007 | 0.510819% |
| V347 | CITY OF RADCLIFF | 110,416 | 0.090533% |
| V359 | CITY OF ELSMERE | 25,625 | 0.021011% |
| V363 | LONDON LAUREL CO COMM CTR | 35,263 | 0.028913% |
| V373 | PADUCAH MCCRACKEN CO TOUR | 14,708 | 0.012060% |
| V376 | CITY OF BEREA | 325,287 | 0.266711% |
| V398 | CITY OF ELKHORN CITY | 8,615 | 0.007063% |
| V400 | PULASKI CO SOIL CONS DIST | 4,983 | 0.004085% |
| V405 | MARY W WELDON MEM PUB LIB | 10,796 | 0.008852% |
| V407 | BELL/WHITLEY COMM ACTION | 134,492 | 0.110273% |
| V419 | DAYTON CITY SCHOOLS | 60,787 | 0.049841% |
| V424 | PENNYRILE ALLIED COMM SER | 160,774 | 0.131822% |
| V430 | OWENSBORO MUN UTILITIES | 883,659 | 0.724534% |
| V436 | APPALACHIAN RES & DEFENSE | 95,731 | 0.078492% |
| V437 | FKT/FKLN CO TOUR&CONV COM | 6,188 | 0.005074% |
| V447 | CITY OF ELIZABETHTOWN | 380,781 | 0.312212% |
| V459 | LUDLOW BD OF EDUCATION | 33,241 | 0.027255% |
| V463 | LONDON LAUREL TOURIST COM | 6,957 | 0.005704% |
| V473 | PADUCAH POWER SYSTEM | 274,300 | 0.224906% |
| V476 | KY RIVER FOOTHILLS DEV CO | 236,393 | 0.193825% |
| V500 | WEST PULASKI WATER DISTR | 18,757 | 0.015379% |
| V505 | CITY OF PARK CITY | 1,337 | 0.001096% |
| V507 | BELL CO SOLID WASTE OFFIC | 8,885 | 0.007285% |
| V508 | CITY OF UNION | 5,481 | 0.004494% |
| V524 | HOPKINSVL WATER ENV ATH | 178,210 | 0.146119% |
| V530 | AUDUBON AREA COMM SER INC | 690,040 | 0.565781% |
| V537 | CAPITAL COMMUNITY E I D A | 4,383 | 0.003594% |
| V547 | ELIZABETHTOWN TOUR/CON BU | 9,743 | 0.007989% |
| V559 | BEECHWOOD BOARD OF EDUC | 60,695 | 0.049766% |
| V563 | LONDON-LAUREL CO IDA | 4,514 | 0.003701% |
| V576 | SOUTHERN MADISON WATER DT | 15,775 | 0.012934% |
| V607 | PINEVILLE UTILITY COMM | 54,408 | 0.044611% |
| V619 | SOUTHGATE BD OF ED | 12,835 | 0.010523% |
| V624 | HOPKINSVL ELECTRIC SYSTEM | 174,849 | 0.143363% |
| V630 | CITY OF WHITESVILLE | 7,170 | 0.005879% |
| V637 | FARMDALE WATER DISTRICT | 5,159 | 0.004230% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V647 | CITY OF VINE GROVE | 30,405 | 0.024930% |
| V659 | KENTON CO BD OF ED | 909,318 | 0.745573% |
| V663 | LAUREL CO CONSERV DIST | 2,659 | 0.002180% |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 71,101 | 0.058298% |
| V676 | MADISON CO UTILITIES DIST | 29,210 | 0.023950% |
| V707 | BELL CO CONSERVATION DIST | 718 | 0.000589% |
| V708 | HEBRON FIRE PROTECTION DI | 3,394 | 0.002783% |
| V724 | PENNYRILE AREA DEVP DIST | 84,268 | 0.069094% |
| V730 | GREEN RIV AREA DEL DIST | 109,695 | 0.089942% |
| V737 | KY ASSOC OF CO (KACO) | 171,318 | 0.140468% |
| V756 | JEFF CO MED CENTER LAUNDR | 108,930 | 0.089314% |
| V759 | ERLANGER/ELSMERE BD OF ED | 169,463 | 0.138947% |
| V773 | MCCRACKEN CO PUB LIBRARY | 50,426 | 0.041346% |
| V808 | POINT PLEASANT FIRE DIST | 99 | 0.000081% |
| V819 | NEWPORT BD OF ED | 150,065 | 0.123042% |
| V830 | REGIONAL WTR RESOURCE AGY | 224,949 | 0.184442% |
| V856 | KYIANA REG PLANNING DEV | 186,538 | 0.152947% |
| V859 | COVINGTON BD OF ED | 456,711 | 0.374469% |
| V873 | PADUCAH-MCRACKEN CO RIV | 19,707 | 0.016158% |
| V919 | CITY OF WILDER | 10,251 | 0.008405% |
| V930 | OWENSBORO METRO PLAN COMM | 27,259 | 0.022350% |
| V937 | HOUSING AUTH OF FRANKFORT | 30,023 | 0.024617% |
| V959 | CITY OF COVINGTON | 319,067 | 0.261611% |
| W001 | ADAIR COUNTY ATTORNEY | 6,156 | 0.005048% |
| W003 | ANDERSON COUNTY ATTORNEY | 2,067 | 0.001695% |
| W004 | BALLARD COUNTY ATTORNEY | 3,893 | 0.003192% |
| W010 | BOYD COUNTY ATTORNEY | 10,210 | 0.008371% |
| W011 | BOYLE COUNTY ATTORNEY | 3,564 | 0.002922% |
| W013 | BREATHITT CO ATTORNEY | 2,963 | 0.002430% |
| W015 | BULLITT COUNTY ATTORNEY | 19,351 | 0.015866% |
| W016 | BUTLER COUNTY ATTORNEY | 1,164 | 0.000955% |
| W017 | CALDWELL COUNTY ATTORNEY | 5,214 | 0.004275% |
| W018 | CALLOWAY COUNTY ATTORNEY | 10,651 | 0.008733% |
| W019 | CAMPBELL COUNTY ATTORNEY | 23,867 | 0.019569% |
| W021 | CARROLL COUNTY ATTORNEY | 1,160 | 0.000951% |
| W022 | CHILD SUPPORT ENFORCEMENT | 3,567 | 0.002925% |
| W024 | CHRISTIAN COUNTY ATTORNEY | 17,622 | 0.014448% |
| W026 | CLAY COUNTY ATTORNEY | 6,904 | 0.005660% |
| W027 | CLINTON CO ATTORNEY | 3,922 | 0.003216% |
| W029 | CUMBERLAND CO ATTORNEY | 3,319 | 0.002722% |
| W031 | EDMONSON COUNTY ATTORNEY | 1,346 | 0.001103% |
| W032 | ELLIOTT COUNTY ATTORNEY | 2,893 | 0.002372% |
| W033 | ESTILL COUNTY ATTORNEY | 4,881 | 0.004002% |
| W035 | FLEMING COUNTY ATTORNEY | 9,328 | 0.007648% |
| W036 | FLOYD COUNTY ATTORNEY | 4,068 | 0.003335% |
| W041 | GRANT COUNTY CHILD SUPPOR | 5,423 | 0.004446% |
| W043 | GRAYSON COUNTY ATTORNEY | 5,509 | 0.004517% |
| W044 | GREEN COUNTY ATTORNEY | 2,475 | 0.002029% |
| W045 | GREENUP CO ATTY/CHILD SUP | 6,833 | 0.005602% |
| W047 | HARDIN COUNTY ATTORNEY | 34,462 | 0.028256% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| W048 | HARLAN COUNTY ATTORNEY | 14,769 | 0.012110% |
| W050 | HART COUNTY ATTORNEY | 8,066 | 0.006614% |
| W051 | HENDERSON CO ATTORNEY | 14,355 | 0.011770% |
| W052 | HENRY COUNTY ATTORNEY | 2,164 | 0.001774% |
| W055 | JACKSON COUNTY ATTORNEY | 3,468 | 0.002843% |
| W056 | JEFFERSON CO ATTORNEY | 265,761 | 0.217904% |
| W058 | JOHNSON CO ATTORNEY | 7,641 | 0.006265% |
| W060 | KNOTT COUNTY ATTORNEY | 4,766 | 0.003908% |
| W061 | KNOX COUNTY ATTORNEY | 8,510 | 0.006978% |
| W063 | LAUREL COUNTY ATTORNEY | 18,965 | 0.015550% |
| W064 | LAWRENCE COUNTY ATTORNEY | 4,682 | 0.003839% |
| W066 | LESLIE COUNTY ATTORNEY | 4,295 | 0.003522% |
| W067 | LETCHER COUNTY ATTORNEY | 7,280 | 0.005969% |
| W069 | LINCOLN COUNTY ATTORNEY | 5,477 | 0.004491% |
| W070 | LIVINGSTON CO ATTORNEY | 3,209 | 0.002631% |
| W071 | LOGAN COUNTY ATTORNEY | 752 | 0.000616% |
| W073 | MCCRACKEN COUNTY ATTORNEY | 1,867 | 0.001531% |
| W075 | MCLEAN COUNTY ATTORNEY | 752 | 0.000617% |
| W076 | MADISON COUNTY ATTORNEY | 3,607 | 0.002957% |
| W077 | MAGOFFIN CO ATTORNEY | 1,463 | 0.001200% |
| W078 | MARION COUNTY ATTORNEY | 2,545 | 0.002087% |
| W079 | MARSHALL COUNTY ATTORNEY | 1,337 | 0.001096% |
| W080 | MARTIN COUNTY ATTORNEY | 5,086 | 0.004171% |
| W082 | MEADE COUNTY ATTORNEY | 4,506 | 0.003695% |
| W083 | MENIFEE COUNTY ATTORNEY | 2,068 | 0.001695% |
| W084 | MERCER COUNTY ATTORNEY | 5,198 | 0.004262% |
| W085 | METCALFE COUNTY ATTORNEY | 4,328 | 0.003548% |
| W087 | MONTGOMERY CO ATTORNEY | 476 | 0.000390% |
| W090 | NELSON COUNTY ATTORNEY | 11,854 | 0.009719% |
| W091 | NICHOLAS COUNTY ATTORNEY | 1,930 | 0.001583% |
| W092 | OHIO COUNTY ATTORNEY | 4,772 | 0.003913% |
| W095 | OWSLEY COUNTY ATTORNEY | 2,825 | 0.002316% |
| W096 | PENDLETON COUNTY ATTORNEY | 4,098 | 0.003360% |
| W097 | PERRY COUNTY ATTORNEY | 11,413 | 0.009358% |
| W098 | PIKE COUNTY ATTORNEY | 28,689 | 0.023523% |
| W099 | POWELL COUNTY ATTORNEY | 4,856 | 0.003982% |
| W103 | ROWAN COUNTY ATTORNEY | 841 | 0.000689% |
| W104 | RUSSELL COUNTY ATTORNEY | 6,628 | 0.005435% |
| W105 | SCOTT COUNTY ATTORNEY | 4,475 | 0.003669% |
| W106 | SHELBY COUNTY ATTORNEY | 2,430 | 0.001993% |
| W107 | SIMPSON COUNTY ATTORNEY | 418 | 0.000343% |
| W109 | TAYLOR COUNTY ATTORNEY | 6,348 | 0.005205% |
| W113 | UNION COUNTY ATTORNEY | 461 | 0.000378% |
| W114 | WARREN CO ATTY/CHILD SUPP | 25,771 | 0.021131% |
| W115 | WASHINGTON CO ATTORNEY | 2,986 | 0.002448% |
| W119 | WOLFE COUNTY ATTORNEY | 1,660 | 0.001361% |
| W120 | WOODFORD COUNTY ATTORNEY | 7,680 | 0.006297% |
| X030 | OWENSBORO DAVIESS CO TOUR | 14,798 | 0.012133% |
| X034 | FAYETTE CO ATTORNEY OFF | 73,890 | 0.060585% |
| X059 | KENTON COUNTY ATTORNEY | 41,763 | 0.034242% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Non-Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|------------------|---------------------------|---------------------------------------|--|
| X105 | GEORGETOWN WATER & SEWER | 152,376 | 0.124937% |
| X956 | LOU FIREFIGHTERS PENS FUN | 8,974 | 0.007358% |
| | | <u>\$ 121,962,325</u> | <u>100.000000%</u> |

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Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|-----------------------------------|------------------------------------|-------------------------------------|
| 39932 | JEFFERSON CO SHERIFF | \$ 624,996 | 1.123339% |
| 39934 | KENTON CO SHERIFF | 143,859 | 0.258566% |
| 39936 | CAMPBELL CO SHERIFF | 11,510 | 0.020687% |
| 39938 | FAYETTE CO SHERIFF | 259,372 | 0.466183% |
| 39940 | DAVISS CO SHERIFF | 182,808 | 0.328571% |
| 39944 | HARDIN COUNTY SHERIFF | 121,322 | 0.218058% |
| 39946 | WARREN COUNTY SHERIFF | 205,488 | 0.369335% |
| 39948 | BOONE COUNTY SHERIFF | 822,114 | 1.477630% |
| 39952 | MADISON COUNTY SHERIFF | 91,006 | 0.163569% |
| 39962 | BULLITT CO SHERIFF | 126,075 | 0.226602% |
| A156 | CITY OF ANCHORAGE | 11,086 | 0.019926% |
| AB19 | BELLEVUE/DAYTON FIRE | 106,614 | 0.191624% |
| AC19 | CAMPBELL CO FIRE DIST 1 | 60,802 | 0.109283% |
| AD19 | SOUTHERN CAMPBELL F DIST | 42,754 | 0.076845% |
| AS02 | ALLEN CO AMBULANCE SVC | 68,553 | 0.123215% |
| AS20 | WOODFORD CO FIRE DISTRICT | 19,947 | 0.035851% |
| B008 | BURLINGTON FIRE PRO DIST | 142,575 | 0.256257% |
| B015 | CITY OF HILLVIEW | 86,464 | 0.155406% |
| B045 | CITY OF BELLEFONTE | 15,846 | 0.028481% |
| B256 | BUECHEL FIRE PROTECT DIST | 151,267 | 0.271880% |
| B259 | CITY OF LUDLOW | 89,560 | 0.160970% |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 1,327,812 | 2.386548% |
| B656 | LOUISVILLE AIRPORT AUTHOR | 194,135 | 0.348930% |
| B956 | LAKE DREAMLAND FIRE DIST | 17,738 | 0.031882% |
| C106 | CITY OF SIMPSONVILLE | 30,001 | 0.053922% |
| C156 | FAIRDALE FIRE DISTRICT | 83,410 | 0.149918% |
| C256 | LOUISVILLE/JEFF CO METRO | 14,416,949 | 25.912344% |
| C356 | INDIAN HILLS POLICE DEPT | 15,411 | 0.027699% |
| D071 | CITY OF LEWISBURG | 4,793 | 0.008614% |
| D098 | CITY OF COAL RUN VILLAGE | 15,913 | 0.028600% |
| D106 | SIMPSONVILLE RURAL FIRE | 36,625 | 0.065828% |
| G015 | ZONETON FIRE PROT DIST | 95,814 | 0.172212% |
| GS06 | SHELBY CO SUB FIRE DIST | 7,109 | 0.012778% |
| J002 | CITY OF SCOTTSVILLE | 56,831 | 0.102145% |
| J003 | CITY OF LAWRENCEBURG | 67,458 | 0.121247% |
| J007 | CITY OF MIDDLESBORO | 196,681 | 0.353505% |
| J024 | CITY OF HOPKINSVILLE | 842,898 | 1.514985% |
| J037 | CITY OF FRANKFORT | 847,579 | 1.523399% |
| J040 | CITY OF LANCASTER | 25,986 | 0.046706% |
| J059 | KENTON COUNTY AIRPORT BD | 792,548 | 1.424489% |
| J063 | CITY OF LONDON | 199,832 | 0.359170% |
| J067 | CITY OF WHITESBURG | 27,241 | 0.048962% |
| J084 | CITY OF HARRODSBURG | 35,900 | 0.064526% |
| J090 | CITY OF BARDSTOWN | 185,760 | 0.333876% |
| J100 | CITY OF SOMERSET | 563,610 | 1.013007% |
| J113 | CITY OF MORGANFIELD | 16,190 | 0.029099% |
| J118 | CITY OF CORBIN | 174,446 | 0.313541% |
| J156 | CITY OF JEFFERSONTOWN | 401,455 | 0.721556% |
| J210 | BOYD CO AMBULANCE SERVICE | 179,657 | 0.322908% |
| J256 | CITY OF ST MATTHEWS | 181,504 | 0.326227% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| J259 | CITY OF PARK HILLS | 21,993 | 0.039529% |
| J319 | CITY OF ALEXANDRIA | 89,986 | 0.161737% |
| J324 | CITY OF OAK GROVE | 92,640 | 0.166506% |
| J356 | CITY OF WEST BUECHEL | 45,107 | 0.081074% |
| J359 | CITY OF FORT WRIGHT | 145,503 | 0.261520% |
| J410 | CANNONSBURG VOL FIRE DEPT | 6,909 | 0.012419% |
| J419 | CITY OF COLD SPRING | 62,615 | 0.112541% |
| J456 | CITY OF SHIVELY | 398,641 | 0.716498% |
| J510 | CITY OF CATLETTSBURG | 53,349 | 0.095887% |
| J619 | CITY OF FORT THOMAS | 372,386 | 0.669309% |
| J719 | CITY OF SOUTHGATE | 5,173 | 0.009297% |
| J756 | CITY OF PROSPECT | 11,758 | 0.021134% |
| J819 | CITY OF BELLEVUE | 59,593 | 0.107110% |
| J859 | CITY OF VILLA HILLS | 53,462 | 0.096090% |
| J919 | CITY OF DAYTON | 61,476 | 0.110494% |
| J956 | OKOLONA FIRE DISTRICT | 229,169 | 0.411897% |
| J959 | CITY OF INDEPENDENCE | 181,035 | 0.325383% |
| K001 | CITY OF COLUMBIA | 62,975 | 0.113188% |
| K010 | CITY OF ASHLAND | 624,150 | 1.121818% |
| K011 | CITY OF DANVILLE | 255,797 | 0.459757% |
| K016 | CITY OF MORGANTOWN | 24,120 | 0.043351% |
| K018 | CITY OF MURRAY | 327,019 | 0.587769% |
| K019 | CITY OF NEWPORT | 529,507 | 0.951711% |
| K026 | CITY OF MANCHESTER | 37,386 | 0.067196% |
| K029 | CITY OF BURKESVILLE | 23,500 | 0.042238% |
| K034 | LEX/FAYETTE URBAN CO GOVT | 1,301,925 | 2.340020% |
| K041 | CITY OF WILLIAMSTOWN | 41,021 | 0.073730% |
| K043 | CITY OF LEITCHFIELD | 90,940 | 0.163451% |
| K049 | CITY OF CYNTHIANA | 153,029 | 0.275047% |
| K065 | CITY OF BEATTYVILLE | 15,625 | 0.028083% |
| K071 | CITY OF RUSSELLVILLE | 142,189 | 0.255565% |
| K078 | CITY OF LEBANON | 67,952 | 0.122133% |
| K079 | CITY OF BENTON | 37,588 | 0.067558% |
| K090 | NELSON COUNTY BD OF ED | 4,741 | 0.008522% |
| K091 | CITY OF CARLISLE | 17,380 | 0.031238% |
| K099 | CITY OF STANTON | 39,447 | 0.070899% |
| K103 | CITY OF MOREHEAD | 94,417 | 0.169701% |
| K105 | CITY OF GEORGETOWN | 530,133 | 0.952836% |
| K106 | CITY OF SHELBYVILLE | 245,217 | 0.440741% |
| K108 | CITY OF TAYLORSVILLE | 11,245 | 0.020212% |
| K111 | CITY OF CADIZ | 28,264 | 0.050801% |
| K114 | CITY OF BOWLING GREEN | 1,433,019 | 2.575642% |
| K115 | CITY OF SPRINGFIELD | 27,325 | 0.049112% |
| K120 | CITY OF VERSAILLES | 251,988 | 0.452912% |
| K256 | JEFFERSONTOWN FIRE DIST | 517,758 | 0.930594% |
| K315 | MT WASHINGTON FIRE P DIST | 85,899 | 0.154391% |
| K356 | ST MATTHEWS FIRE DIST. | 597,900 | 1.074637% |
| K414 | CITY OF SMITHS GROVE | 4,939 | 0.008876% |
| K419 | ALEXANDRIA FIRE DISTRICT | 103,942 | 0.186820% |
| K456 | CAMP TAYLOR FIRE PRO DIST | 41,683 | 0.074919% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| K559 | CITY OF TAYLOR MILL | 87,198 | 0.156726% |
| K659 | CITY OF EDGEWOOD | 168,028 | 0.302005% |
| K719 | CENTRAL CAMPBELL CO FIRE | 150,250 | 0.270052% |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 74,399 | 0.133722% |
| K856 | HIGHVIEW FIRE DISTRICT | 93,476 | 0.168010% |
| K859 | CITY OF FORT MITCHELL | 184,271 | 0.331201% |
| L001 | ADAIR CO AMBULANCE SER | 58,377 | 0.104925% |
| L005 | CITY OF GLASGOW | 303,280 | 0.545102% |
| L009 | CITY OF PARIS | 96,004 | 0.172553% |
| L015 | CITY OF MT WASHINGTON | 118,444 | 0.212887% |
| L025 | CITY OF WINCHESTER | 484,986 | 0.871692% |
| L031 | EDMONSON CO AMBULANCE DIS | 27,212 | 0.048909% |
| L035 | CITY OF FLEMINGSBURG | 26,452 | 0.047543% |
| L039 | CITY OF WARSAW | 8,367 | 0.015039% |
| L044 | GREEN CO AMBULANCE SVC | 32,047 | 0.057599% |
| L050 | CITY OF MUNFORDVILLE | 12,985 | 0.023339% |
| L052 | CITY OF EMINENCE | 28,423 | 0.051086% |
| L057 | CITY OF NICHOLASVILLE | 575,947 | 1.035180% |
| L061 | CITY OF BARBOURVILLE | 22,242 | 0.039976% |
| L072 | CITY OF EDDYVILLE | 20,352 | 0.036580% |
| L073 | CITY OF PADUCAH | 853,502 | 1.534045% |
| L077 | CITY OF SALYERSVILLE | 18,456 | 0.033173% |
| L086 | CITY OF TOMPKINSVILLE | 29,291 | 0.052645% |
| L090 | CITY OF NEW HAVEN | 4,046 | 0.007271% |
| L107 | CITY OF FRANKLIN | 116,880 | 0.210074% |
| L108 | SPENCER CO FIRE DIST | 11,445 | 0.020571% |
| L110 | CITY OF ELKTON | 6,266 | 0.011263% |
| L159 | ELSMERE FIRE PROTECTION | 57,344 | 0.103067% |
| L656 | FERN CREEK FIRE PROT DIST | 133,924 | 0.240709% |
| L756 | PLEASURE RIDGE PARK FIRE | 416,156 | 0.747979% |
| M014 | CITY OF HARDINSBURG | 23,363 | 0.041992% |
| M015 | BULLITT CO FISCAL COURT | 10,672 | 0.019181% |
| M042 | CITY OF MAYFIELD | 310,779 | 0.558579% |
| M054 | CITY OF DAWSON SPRINGS | 19,703 | 0.035412% |
| M059 | KENTON COUNTY FISCAL CT | 291,110 | 0.523227% |
| M069 | CITY OF STANFORD | 48,312 | 0.086833% |
| M076 | CITY OF RICHMOND | 655,895 | 1.178874% |
| M081 | CITY OF MAYSVILLE | 239,643 | 0.430723% |
| M085 | CITY OF EDMONTON | 23,004 | 0.041346% |
| M096 | CITY OF FALMOUTH | 7,799 | 0.014017% |
| M109 | CITY OF CAMPBELLSVILLE | 136,451 | 0.245251% |
| M118 | WHITLEY CO FISCAL COURT | 16,645 | 0.029917% |
| M315 | CITY OF PIONEER VILLAGE | 23,197 | 0.041693% |
| N008 | CITY OF FLORENCE | 859,902 | 1.545548% |
| N011 | CITY OF PERRYVILLE | 3,173 | 0.005703% |
| N012 | CITY OF BROOKSVILLE | 6,775 | 0.012177% |
| N014 | CITY OF IRVINGTON | 12,755 | 0.022925% |
| N051 | CITY OF HENDERSON | 600,354 | 1.079049% |
| N054 | CITY OF MADISONVILLE | 560,835 | 1.008019% |
| N076 | MADISON CO EMS | 244,488 | 0.439431% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| N087 | CITY OF MT STERLING | 116,958 | 0.210215% |
| N088 | MORGAN CO AMBULANCE SERV | 21,308 | 0.038298% |
| N093 | CITY OF LAGRANGE | 60,766 | 0.109218% |
| N094 | CITY OF OWENTON | 10,292 | 0.018498% |
| N100 | CITY OF BURNSIDE | 17,965 | 0.032289% |
| N104 | CITY OF JAMESTOWN | 6,884 | 0.012373% |
| P007 | CITY OF PINEVILLE | 30,538 | 0.054887% |
| P015 | CITY OF LEBANON JUNCTION | 9,469 | 0.017019% |
| P033 | ESTILL COUNTY EMS | 39,301 | 0.070637% |
| P041 | CITY OF DRY RIDGE | 77,006 | 0.138407% |
| P043 | CITY OF CLARKSON | 3,437 | 0.006177% |
| P079 | CITY OF CALVERT CITY | 44,969 | 0.080826% |
| P093 | SOUTH OLDHAM FIRE DEPT | 72,325 | 0.129993% |
| P116 | CITY OF MONTICELLO | 43,090 | 0.077449% |
| P117 | CITY OF CLAY | 4,697 | 0.008443% |
| R015 | CITY OF SHEPHERDSVILLE | 352,856 | 0.634207% |
| R017 | CITY OF PRINCETON | 65,511 | 0.117747% |
| R045 | CITY OF RUSSELL | 93,151 | 0.167426% |
| R057 | CITY OF WILMORE | 43,429 | 0.078058% |
| R104 | CITY OF RUSSELL SPRINGS | 44,013 | 0.079107% |
| R105 | CITY OF STAMPING GROUND | 6,038 | 0.010853% |
| TS59 | INDEPENDENCE FIRE DIST | 228,869 | 0.411358% |
| V001 | ADAIR COUNTY FISCAL COURT | 43,624 | 0.078407% |
| V002 | ALLEN COUNTY FISCAL COURT | 65,211 | 0.117207% |
| V003 | ANDERSON CO FISCAL COURT | 52,549 | 0.094449% |
| V005 | BARREN CO FISCAL CT | 170,480 | 0.306412% |
| V007 | BELL CO FISCAL CT | 36,350 | 0.065333% |
| V008 | BOONE CO FISCAL CT | 223,611 | 0.401907% |
| V009 | BOURBON CO FISCAL COURT | 32,319 | 0.058089% |
| V011 | BOYLE COUNTY FISCAL COURT | 159,100 | 0.285958% |
| V012 | BRACKEN CO FISCAL COURT | 14,412 | 0.025903% |
| V013 | BREATHITT CO FISCAL COURT | 8,256 | 0.014839% |
| V014 | BRECKINRIDGE CO FISCAL CT | 35,156 | 0.063189% |
| V017 | CALDWELL CO FISCAL COURT | 37,608 | 0.067594% |
| V019 | CAMPBELL CO FISCAL CT | 212,242 | 0.381473% |
| V023 | CASEY CO FISCAL COURT | 29,404 | 0.052849% |
| V025 | CLARK COUNTY FISCAL COURT | 178,796 | 0.321359% |
| V030 | DAVISS CO FISCAL COURT | 380,945 | 0.684693% |
| V032 | ELLIOTT CO FISCAL CT | 5,731 | 0.010300% |
| V035 | FLEMING CO FISCAL COURT | 28,098 | 0.050501% |
| V037 | FRANKLIN CO FISCAL COURT | 393,421 | 0.707117% |
| V041 | GRANT COUNTY FISCAL COURT | 72,371 | 0.130077% |
| V043 | GRAYSON CO FISCAL COURT | 203,624 | 0.365985% |
| V047 | HARDIN CO FISCAL COURT | 401,307 | 0.721290% |
| V049 | HARRISON CO FISCAL COURT | 41,047 | 0.073776% |
| V052 | HENRY CO FISCAL COURT | 23,416 | 0.042087% |
| V054 | HOPKINS CO FISCAL COURT | 153,543 | 0.275971% |
| V057 | JESSAMINE CO FISCAL COURT | 291,789 | 0.524447% |
| V060 | KNOTT CO FISCAL CT | 17,483 | 0.031424% |
| V062 | LARUE CO FISCAL COURT | 24,186 | 0.043471% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems
 Schedule A - Schedule of Employer Allocations
 Fiscal Year Ended June 30, 2020
 (Continued)

County Employees Retirement System (Hazardous)

Employers are presented in order by assigned employer reporting code. There are separate schedules for Non-Hazardous and Hazardous and as such reporting employers may appear on multiple schedules.

| Employer Code | Employer Name | 2020 Actual Employer Contributions | 2020 Employer Allocation Percentage |
|---------------|---------------------------|------------------------------------|-------------------------------------|
| V063 | LAUREL COUNTY FISCAL COUR | 32,341 | 0.058128% |
| V067 | LETCHER CO FISCAL COURT | 35,490 | 0.063789% |
| V070 | LIVINGSTON CO FISCAL CT | 30,895 | 0.055530% |
| V072 | LYON COUNTY FISCAL COURT | 11,375 | 0.020445% |
| V073 | MCCRACKEN CO FISCAL COURT | 389,662 | 0.700360% |
| V076 | MADISON CO FISCAL COURT | 84,039 | 0.151049% |
| V078 | MARION CO FISCAL COURT | 33,700 | 0.060570% |
| V079 | MARSHALL CO FISCAL COURT | 206,555 | 0.371252% |
| V081 | MASON CO FIS CT | 51,146 | 0.091927% |
| V083 | MENIFEE CO FISCAL COURT | 16,659 | 0.029942% |
| V087 | MONTGOMERY CO FISCAL CT | 65,346 | 0.117449% |
| V088 | MORGAN CO FISCAL CT | 5,807 | 0.010437% |
| V090 | NELSON CO FISCAL CT | 135,305 | 0.243192% |
| V093 | OLDHAM CO FISCAL COURT | 357,728 | 0.642964% |
| V094 | OWEN COUNTY FISCAL COURT | 17,420 | 0.031309% |
| V096 | PENDLETON CO FISCAL COURT | 24,060 | 0.043244% |
| V100 | PULASKI CO FISCAL CT | 252,673 | 0.454142% |
| V103 | ROWAN CO FISCAL COURT | 53,964 | 0.096992% |
| V105 | SCOTT CO FISCAL CT | 706,128 | 1.269162% |
| V106 | SHELBY CO FISCAL COURT | 326,848 | 0.587462% |
| V107 | SIMPSON CO FISCAL COURT | 55,693 | 0.100101% |
| V108 | SPENCER CO TREASURER | 71,992 | 0.129395% |
| V109 | TAYLOR COUNTY FISCAL COUR | 47,204 | 0.084842% |
| V112 | TRIMBLE CO FISCAL COURT | 11,515 | 0.020697% |
| V113 | UNION COUNTY FISCAL COURT | 20,657 | 0.037127% |
| V115 | WASHINGTON CO FIS COURT | 29,581 | 0.053167% |
| V119 | CITY OF HIGHLAND HEIGHTS | 64,785 | 0.116442% |
| V120 | WOODFORD CO FISCAL COURT | 81,220 | 0.145981% |
| V159 | CITY OF ERLANGER | 413,205 | 0.742675% |
| V171 | CITY OF ADAIRVILLE | 2,645 | 0.004754% |
| V196 | CITY OF BUTLER | 4,716 | 0.008476% |
| V197 | CITY OF HAZARD | 6,092 | 0.010950% |
| V205 | BARREN/METCALFE CO AMB SR | 178,437 | 0.320714% |
| V298 | CITY OF PIKEVILLE | 115,413 | 0.207438% |
| V330 | CITY OF OWENSBORO | 1,078,083 | 1.937696% |
| V347 | CITY OF RADCLIFF | 314,193 | 0.564716% |
| V359 | CITY OF ELSMERE | 77,852 | 0.139927% |
| V408 | UNION EMERGENCY SERVICES | 186,624 | 0.335429% |
| V447 | CITY OF ELIZABETHTOWN | 575,354 | 1.034114% |
| V608 | WALTON FIRE DIST/EMS | 146,509 | 0.263329% |
| V647 | CITY OF VINE GROVE | 21,523 | 0.038685% |
| V708 | HEBRON FIRE PROTECTION DI | 266,914 | 0.479738% |
| V808 | POINT PLEASANT FIRE DIST | 86,250 | 0.155022% |
| V919 | CITY OF WILDER | 132,171 | 0.237559% |
| V959 | CITY OF COVINGTON | 1,681,625 | 3.022475% |
| | | \$ 55,637,366 | 100.000000% |

The accompanying notes are an integral part of these schedules.

Kentucky Retirement Systems

Kentucky Employees Retirement System (KERS)
County Employees Retirement System (CERS)
State Police Retirement System (SPRS) – Single Employer
Agent Multiple-Employer Other Postemployment Benefits Plans
Notes to the Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2020

Organization

Under the provisions of Kentucky Revised Statute Sections 61.645 and 61.701, the Board of Trustees (the Board) of Kentucky Retirement Systems (KRS) administers the Kentucky Employees Retirement System (KERS), County Employees Retirement System (CERS), and State Police Retirement System (SPRS). Although the assets of the systems are invested as a whole, each system's assets are accounted for separately, invested according to plan-specific asset allocation goals, and are used only for the payment of benefits to the members of that plan and the administrative costs incurred by those receiving an insurance benefit, in accordance with the provisions of Kentucky Revised Statute Sections 16.510, 61.515, 61.702, 78.520, and 78.630.

The Board of Trustees, as of December 3, 2020, is comprised of David L. Harris, Chair, Governor Appointee; Keith Percy, Vice Chair, elected by SPRS; W. Joe Brothers, Governor Appointee; John E. Chilton, Governor Appointee; Kelly Downard, Governor Appointee; Joseph L. Grossman, Governor Appointee; C. Prewitt Lane, Governor Appointee; J.T. Fulkerson, Governor Appointee; Matthew Monteiro, Governor Appointee; Gerina Whethers, Personnel Secretary Ex-Officio; and one vacant Governor Appointee position; Raymond Campbell Connell, elected by KERS; Sherry Lynn Kremer, elected by KERS; Betty Pendergrass, elected by CERS; Jerry W. Powell, elected by CERS; and David Rich, elected by CERS.

CERS Non-hazardous, CERS Hazardous, KERS Non-hazardous, and KERS Hazardous Insurance Plans are cost-sharing multiple-employer defined benefit Other Postemployment Benefits (OPEB) plans. The plans cover all regular full-time members employed in non-hazardous and hazardous duty positions of any state department, board, agency, county, city, school board, and any additional eligible local agencies electing to participate. The plans provide for health insurance benefits to plan members. OPEB may be extended to beneficiaries of plan members under certain circumstances.

SPRS is a single-employer defined benefit OPEB plan that covers all full-time state troopers employed in a hazardous duty position by the Kentucky State Police. The plan provides for health insurance benefits to plan members. OPEB may be extended to beneficiaries of plan members under certain circumstances. No schedule has been presented for SPRS, since it is a single-employer defined benefit OPEB plan.

Relationship to Combining Financial Statements

The Schedule was reconciled to the Plan's Combining Statement of Changes in Fiduciary Net Position – Insurance Fund in KRS' Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020, with the following difference. The 1% of pay member contributions

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2019
(Continued)

for Tier 2 and Tier 3 members to a 401(h) subaccount on the Pension Funds are considered as an OPEB asset. As a result, the reported plan fiduciary net position for the Insurance Fund as of June 30, 2020, includes the 401(h) asset balance.

The components associated with OPEB expense and deferred outflows and inflows of resources have been determined based on the net increase in fiduciary net position as shown in the Combining Statement of Changes in Fiduciary Net Position and in accordance with requirements promulgated by Governmental Accounting Standards Board (GASB) Statements No. 74 and 75. The net OPEB liability at June 30, 2020, is reported in the Notes to Combining Financial Statements and Required Supplementary Information.

Summary of Significant Accounting and Reporting Policies

Measurement Focus, Basis of Accounting and Basis of Presentation

The accompanying Schedules were prepared in accordance with U.S generally accepted accounting principles as applicable to governmental organizations. In doing so, KRS adheres to the reporting requirements established by GASB.

The CERS Non-hazardous, CERS Hazardous, KERS Non-hazardous, KERS Hazardous Insurance Funds are reported as OPEB trust funds, and are accounted for on the accrual basis of accounting. OPEB contributions are determined by the KRS Board and required by the employers, and the employees contributions are set by Kentucky Revised Statute 61.702(2)(b)(1). KRS recognized employer and employee contributions to the plans through June 30, 2020. OPEB expenses are recognized as the benefits come due for the CERS Non-hazardous, CERS Hazardous, KERS Non-hazardous, and KERS Hazardous Insurance Plans, which includes payments made to the Department of Employee Insurance (DEI), and Humana Inc. for OPEB costs incurred for the fiscal year ended June 30, 2020. KRS contracts with DEI and Humana to administer the claims. DEI administers retiree claims for retirees under the age of 65, and Humana administers retiree claims for members 65 and over. Since, the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB 74 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

Net investment income represents realized and unrealized gains and losses based on the fair value of investments, interest, and dividends, net of investment expenses. Investment income/loss is allocated to each plan based on the plan's ownership in the respective investment account.

The systems are charged administrative expenses based on the number of members and dependents electing an insurance policy provided by DEI or Humana, on a monthly basis. The administrative expenses are reported in KRS' basic financial statements included in its CAFR for the Insurance Fund.

**Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2019
(Continued)**

The Schedule of Employer Allocations reflects employer contributions received for the fiscal year ended June 30, 2020, and includes the following for each individual employer:

- employer contributing entity and reporting code;
- the amount of the employer contributing entity's contributions; and,
- the employer contributing entity's contributions as a percentage of total employer contributions, defined by this allocation.

The Employer Allocation Percentage has been rounded to six decimal places.

The components of the net OPEB liability of KERS and CERS for participating employers as of June 30, 2020, calculated in accordance with GASB Statement No. 74, are as follows (dollars in thousands):

| | CERS Non-Hazardous | CERS Hazardous | KERS Non-Hazardous | KERS Hazardous |
|------------------------|-----------------------|-------------------|-----------------------|-------------------|
| Total OPEB Liability | \$ 4,996,309 | \$ 2,245,222 | \$ 3,599,557 | \$ 564,524 |
| Fiduciary Net Position | 2,581,613 | 1,321,117 | 1,060,649 | 521,755 |
| Net OPEB Liability | <u>\$ 2,414,696</u> | <u>\$ 924,105</u> | <u>\$ 2,538,908</u> | <u>\$ 42,769</u> |

Actuarial Methods and Assumptions to Determine the Total OPEB Liability and the Net OPEB Liability

For financial reporting, the actuarial valuation as of June 30, 2020, was performed by Gabriel Roeder Smith (GRS). The total OPEB liability, net OPEB liability, and sensitivity information as of June 30, 2020, were based on an actuarial valuation date of June 30, 2019. The total OPEB liability was rolled-forward from the valuation date (June 30, 2019) to the plan's fiscal year ending June 30, 2020, using the generally accepted actuarial principles.

**Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2019
(Continued)**

The following actuarial assumptions were used in performing the actuarial valuation as of June 30, 2020:

| | |
|--------------------------------|---|
| Inflation | 2.30% |
| Payroll Growth Rate | 2.0% for CERS Non-Hazardous and Hazardous, and 0.0% for KERS Non-Hazardous and Hazardous |
| Salary Increases | 3.30% to 10.30%, varies by service for CERS Non-Hazardous; 3.55% to 19.05%, varies by service for CERS Hazardous; 3.30% to 15.30%, varies by service for KERS Non-Hazardous; and, 3.55% to 20.05%, varies by service for KERS Hazardous |
| Investment Rate of Return | 6.25% |
| Healthcare Trend Rates | |
| Pre - 65 | Initial trend starting at 6.40% at January 1, 2022, and gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years. |
| Post - 65 | Initial trend starting at 2.90% at January 1, 2022, and increasing to 6.30% in 2023, then gradually decreasing to an ultimate trend rate of 4.05% over a period of 14 years |
| Mortality | |
| Pre-retirement | PUB-2010 General Mortality table, for the Non-Hazardous Systems, and the PUB-2010 Public Safety Mortality table for the Hazardous Systems, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010 |
| Post-retirement (non-disabled) | System-specific mortality table based on mortality experience from 2013-2018, projected with the ultimate rates from MP-2014 mortality improvement scale using a base year of 2019 |
| Post-retirement (disabled) | PUB-2010 Disabled Mortality table, with a 4-year set-forward for both male and female rates, projected with the ultimate rates from the MP-2014 mortality improvement scale using a base year of 2010 |

The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. The anticipated savings from the repeal of the “Cadillac Tax” and “Health Insurer Fee”, which occurred in December of 2019 are reflected in the June 30, 2020 GASB 75 actuarial information. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduce by 11 % to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes.

House Bill 1 passed during the 2019 Special Legislative Session allows certain employers in the KERS Non-hazardous plan to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session delayed the effective date of cessation for these provisions to June 30, 2021. Since each employer’s elections are unknown at this time, no adjustment to the Total OPEB Liability was made to reflect this legislation.

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2019
(Continued)

does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes.

Discount Rate

Single discount rates of 5.34% for CERS Non-hazardous, 5.30% for CERS Hazardous, 5.43% for KERS Non-hazardous, and 5.28% for KERS Hazardous systems were used to measure the total OPEB liability as of June 30, 2020. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25%, and a municipal bond rate of 2.45%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy was not included in the calculation of the KRS' actuarial determined contributions, and any cost associated with the implicit subsidy will not be paid out of the KRS' trusts. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the CAFR.

The projection of cash flows used to determine the single discount rate must include an assumption regarding future employer contributions made each year. The future contributions are projected in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 legislative session. If there is a pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, GRS may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 50 of GASB Statement No. 74). Legislation has been enacted for multiple years (for Fiscal Year 18/19, Fiscal Year 19/20, and Fiscal Year 20/21) that allowed certain employers (referred to as "Quasi" agencies) in the KERS Non-hazardous Fund to contribute 8.41% of pay into the insurance fund, which is less than the actuarially determined contribution rate. GRS confirmed that the single discount rate used in the GASB calculations remains unchanged if these Quasi agencies were assumed to continue making contributions at a reduced rate in future years.

Basis of Accounting

The underlying financial information used to prepare allocation schedules is based on KRS's combining financial statements. KRS's combining financial statements for all plans are prepared using the accrual basis of accounting and are prepared in accordance with accounting principles generally accepted in the United State of America (GAAP) that apply to governmental accounting for fiduciary funds.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2019
(Continued)

Use of Estimates in the Preparation of the Schedules

The preparation of the schedules in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect certain amounts and disclosures. KRS accrues employer contributions using estimates based on historical data. Actual results could differ from those estimates.

Reconciliation of Employer Contributions

The reconciliation between the employer contributions used for the Schedule of Employer Allocations and the Combining Statements of Changes in Fiduciary Net Position as of June 30, 2020, are presented below (dollars in thousands):

| | CERS Non-Hazardous | CERS Hazardous | KERS Non-Hazardous | KERS Hazardous |
|--|--------------------|------------------|--------------------|-----------------|
| Per Schedule A | \$ 121,962 | \$ 55,637 | \$ 164,393 | \$ 4,305 |
| Retired Reemployed | 2,407.00 | 1,051.00 | 4,821.00 | 185.00 |
| Other Employer Contributions | (1,180.00) | (297.00) | (510.00) | (47.00) |
| Accruals | 1,524.00 | 375.00 | (55.00) | 39.00 |
| Write-Offs/Refunds | 27.00 | (27.00) | 9.00 | - |
| KRS | - | - | 1,680.00 | - |
| KTRS | - | - | 141.00 | - |
| Total | 124,740.00 | 56,739.00 | 170,479.00 | 4,482.00 |
| Employer Contributions per Statement of Change in Fiduciary Net Position | 124,740.00 | 56,739.00 | 170,479.00 | 4,482.00 |
| | \$ - | \$ - | \$ - | \$ - |

The items listed above are included in the contributions on the Combining Statements of Changes in Fiduciary Net Position, but are not included in the Schedule A (GRS reports). The contributions per Schedule A (GRS reports) represents actual contributions made related to the measurement period.

**Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2019
(Continued)**

Actuarial Methods and Assumptions used to determine the Actuarial Determined Contribution for the Fiscal Year 2020

The following actuarial methods and assumptions, were used to determine the actuarially determined contributions effective for fiscal year ending June 30, 2020:

| | |
|-------------------------------|---|
| Valuation Date | June 30, 2018, for CERS Non-Hazardous and Hazardous June 30, 2017, for KERS Non-Hazardous and Hazardous |
| Experience Study | July 1, 2008 - June 30, 2013 |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percent of Pay |
| Remaining Amortization Period | 25 Years, Closed for CERS Non-Hazardous and Hazardous 26 Years, Closed for KERS Non-Hazardous and Hazardous |
| Payroll Growth Rate | 2.0% for CERS Non-Hazardous and Hazardous, and 0.0% for KERS Non-Hazardous and Hazardous |
| Asset Valuation Method | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Inflation | 2.30% |
| Salary Increases | 3.30% to 11.55%, varies by service for CERS Non-Hazardous; 3.05% to 18.55% varies by service for CERS Hazardous; 3.55% to 15.55%, varies by service for KERS Non-Hazardous; 3.55% to 19.55%, varies by service for KERS Hazardous |
| Investment Rate of Return | 6.25% |
| Healthcare Trend Rates | |
| Pre - 65 | Initial trend starting at 7.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement for CERS Non-Hazardous and CERS Hazardous. |
| | Initial trend starting at 7.25% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement for KERS Non-Hazardous and KERS Hazardous. |
| Post - 65 | Initial trend starting at 5.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 10 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement for CERS Non-Hazardous and CERS Hazardous. |
| | Initial trend starting at 5.10% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement for KERS Non-Hazardous and KERS Hazardous. |
| Phase-in Provision | Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018 for CERS non-hazardous and hazardous |

The mortality table used for active members is RP-2000 Combined Mortality Table projected with Scale BB to 2013 (multiplied by 50% for males and 30% for females). For healthy retired members and beneficiaries, the mortality table used is the RP-2000 Combined Mortality Table projected with Scale BB to 2013 (set-back for one year for females). For disabled members, the RP-2000 Combined Disabled Mortality Table projected with Scale BB to 2013 (set-back four years for males) is used for the period after disability retirement.

Kentucky Retirement Systems
Notes to Schedules of Employer Allocations and OPEB Amounts by Employer
For the Fiscal Year Ended June 30, 2019
(Continued)

Deferred Inflows and Outflows of Resources

The Deferred Inflows and Outflows of Resources, and OPEB Expense included in the Schedule of OPEB Amounts by Employer include only certain categories of deferred outflows of resources and deferred inflows of resources. These include differences between expected and actual experience, changes of assumptions and differences between projected and actual earnings on plan investments. The Schedule of OPEB Amounts by Employer does not include deferred outflows/inflows of resources for changes in the employer's proportionate share of contributions or employer contributions made subsequent to the measurement date. The net OPEB liability as of June 30, 2020, is based on the June 30, 2019, actuarial valuation rolled forward. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are amortized over a closed five-year period.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Report of Independent Auditors

Board of Trustees
Kentucky Retirement Systems
Frankfort, Kentucky

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations of the Kentucky Retirement Systems' (KRS) Kentucky Employees Retirement System (KERS) Insurance Fund and County Employees Retirement System (CERS) Insurance Fund as of and for the year ended June 30, 2020, and the related notes to the schedules. We have also audited the total for all entities of the columns titled net Other Postemployment Benefits (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the KERS and CERS Insurance Funds as of and for the year ended June 30, 2020, and have issued our report thereon dated **February 18, 2021**.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered KRS' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of KRS' internal control. Accordingly, we do not express an opinion on the effectiveness of KRS' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KRS' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on

**Kentucky Retirement Systems
Report of Internal Control
(Continued)**

the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lexington, Kentucky
February 18, 2021

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Kentucky County Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2020





December 22, 2020

Board of Trustees
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2020

Dear Members of the Board:

This report contains information for the **Kentucky County Employees Retirement System (CERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2020 and June 30, 2021. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.68% to 5.34% for the Non-Hazardous Fund and from 5.69% to 5.30% for the Hazardous Fund (see information regarding the calculation of the single discount rate in the discussion section of this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

Members of the Board
December 22, 2020
Page 2

Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

This report provides the Collective OPEB Amounts under GASB Statement No. 75, which will be allocated to employers participating in the CERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB No. 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

This report is based upon information furnished by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

This report complements the GASB 74 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, and the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes and documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 74 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay contributions Tier 2 and Tier 3 members contribute to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or



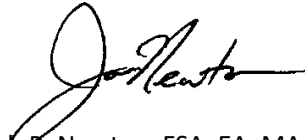
Members of the Board
December 22, 2020
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decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

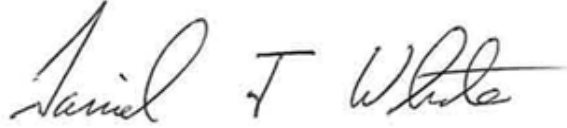
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All of the undersigned are Enrolled Actuaries, independent actuaries and members of the American Academy of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

Respectfully submitted,
Gabriel, Roeder, Smith & Company



Joseph P. Newton, FSA, EA, MAAA
Pension Market Leader and Actuary



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SECTION 1

DISCUSSION

Discussion

Report Purpose and Scope

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2020 Comprehensive Annual Financial Report.

Financial Reporting Overview

GASB 75 requires employers to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.68% to 5.34% for the Non-Hazardous Fund and from 5.69% to 5.30% for the Hazardous Fund (see information regarding the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.



Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2020.

Single Discount Rate

Single discount rates of 5.34% for the non-hazardous system and 5.30% for hazardous system were used to measure the total OPEB liability as of June 30, 2020. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 2.45%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. Except where noted below, the future contributions are projected assuming that each participating employer in the System contribute the actuarially determined employer contribution rate each future year calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 legislative session. This includes the phase-in provisions from House Bill 362 (passed in 2018) that applies to the CERS Funds as well as the provisions from Senate Bill 249 (passed in 2020) which kept CERS contributions level for fiscal year ending 2021.

If there is future legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 50 of GASB Statement No. 74).



Methodology for Proportionate Shares

The proportionate share of the Collective OPEB Amounts for employers that participate in the CERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net OPEB Liability and OPEB Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2020. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2020 for either the non-hazardous or hazardous funds.

Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2019:

| Membership Status | <u>Non-Hazardous</u> (1) | <u>Hazardous</u> (2) |
|--|------------------------------------|--------------------------------|
| Inactive plan members currently receiving benefits: | 36,371 | 6,853 |
| Inactive plan members entitled to but no yet receiving benefits: | 29,362 | 856 |
| Active plan members: | 81,147 | 9,470 |
| Total plan members: | 146,880 | 17,179 |

Note, the membership counts for the health insurance funds are different than the membership counts for the retirement funds due to differences in vesting provisions and the coordination of the delivery of health insurance benefits to members that have earned service in more than one system maintained by KRS.



Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 measurement period was the following for each retirement system.

| Development of the Average Expected Remaining Service Life | <u>Non-Hazardous</u> (1) | <u>Hazardous</u> (2) |
|---|------------------------------------|--------------------------------|
| Total expected remaining service lives of all employees (years): | 725,088 | 101,660 |
| Total plan members: | 146,880 | 17,179 |
| Average expected remaining service life (years): | 4.94 | 5.92 |

Differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.



Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums KRS pays for the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid “as it came due”. For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2021.



SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

Schedule of the Employers' Net OPEB Liability as of June 30, 2020 (\$ in thousands)

| System (1) | Total OPEB Liability (2) | Plan Fiduciary Net Position (3) | Employers' Net OPEB Liability (Asset) (4) | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5) | Covered Payroll ¹ (6) | Net OPEB Liability as a Percentage of Covered Payroll (7) |
|---------------------------|-----------------------------------|--|--|--|--|---|
| CERS Non-Hazardous System | \$ 4,996,309 | \$ 2,581,613 | \$ 2,414,696 | 51.67% | \$ 2,620,585 | 92.14% |
| CERS Hazardous System | \$ 2,245,222 | \$ 1,321,117 | \$ 924,105 | 58.84% | \$ 596,001 | 155.05% |

Note:

¹ Based on derived compensation using the provided employer contribution information.



Exhibit 2

Development of Single Discount Rate at June 30, 2020

| | <u>CERS Non-Hazardous</u> | <u>CERS Hazardous</u> |
|--|-------------------------------|---------------------------|
| Single Discount Rate | 5.34% | 5.30% |
| Long-Term Expected Rate of Return | 6.25% | 6.25% |
| Long-Term Municipal Bond Rate ¹ | 2.45% | 2.45% |

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020.

Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2020 (\$ in thousands)

| Change in the Net OPEB Liability | CERS Non-Hazardous | CERS Hazardous |
|--|---------------------|---------------------|
| (1) | (2) | (3) |
| Total OPEB liability | | |
| Service Cost | \$ 131,289 | \$ 47,443 |
| Interest | 236,126 | 115,998 |
| Benefit Changes | 0 | 0 |
| Difference between actual and expected experience | 505,843 | 38,156 |
| Assumption Changes | 60,225 | 46,925 |
| Benefit Payments ¹ | (188,640) | (83,874) |
| Net Change in Total OPEB Liability | 744,843 | 164,648 |
| Total OPEB Liability - Beginning | 4,251,466 | 2,080,574 |
| Total OPEB Liability - Ending (a) | \$ 4,996,309 | \$ 2,245,222 |
| Plan Fiduciary Net Position | | |
| Contributions - Employer ² | \$ 179,521 | \$ 59,662 |
| Contributions - Member | 12,964 | 2,762 |
| Benefit Payments ¹ | (188,640) | (83,874) |
| Net Investment Income | 9,160 | 2,315 |
| Administrative Expense | (903) | (462) |
| Other | 0 | 0 |
| Net Change in Plan Fiduciary Net Position | 12,102 | (19,597) |
| Plan Fiduciary Net Position - Beginning | 2,569,511 | 1,340,714 |
| Plan Fiduciary Net Position - Ending (b) | \$ 2,581,613 | \$ 1,321,117 |
| Net OPEB Liability - Ending (a) - (b) | 2,414,696 | 924,105 |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 51.67% | 58.84% |
| Covered Payroll³ | \$ 2,620,585 | \$ 596,001 |
| Net OPEB Liability as a Percentage of Covered Payroll | 92.14% | 155.05% |

¹ Benefit payments include expected benefits due to the implicit subsidy for members under age 65. They are also offset by insurance premiums received from retirees and Medicare Drug Reimbursements.

² Includes expected benefits due to the implicit subsidy for members under age 65.

³ Based on derived compensation using the provided employer contribution information.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2020 (\$ in thousands)

| System (1) | Actuarially Determined Contribution ¹ (2) | Total Employer Contributions ² (3) | Contribution Deficiency (Excess) (4) | Covered Employee Payroll ³ (5) | Actual Contributions as a Percentage of Covered Payroll (6) |
|---------------------------|---|---|---|---|--|
| CERS Non-Hazardous System | \$ 124,740 | \$ 129,268 | \$ (4,528) | \$ 2,620,585 | 4.93% |
| CERS Hazardous System | \$ 56,739 | \$ 57,897 | \$ (1,158) | \$ 596,001 | 9.71% |

Note:

¹ Actuarially determined contribution for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2018 actuarial valuation.

² Employer contributions do not include the expected implicit subsidy included in exhibit 3.

³ Based on derived compensation using the provided employer contribution information.



Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2020 that are documented in the schedule on the previous page are calculated as of June 30, 2018. Based on the June 30, 2018 actuarial valuation report, the actuarial methods and assumptions used to calculate these contribution rates are below:

| Item | CERS Non-Hazardous | CERS Hazardous |
|--|---|---|
| Determined by the Actuarial Valuation as of: | June 30, 2018 | June 30, 2018 |
| Actuarial Cost Method: | Entry Age Normal | Entry Age Normal |
| Asset Valuation Method: | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Amortization Method: | Level Percent of Pay | Level Percent of Pay |
| Amortization Period: | 25 Years, Closed | 25 Years, Closed |
| Payroll Growth Rate: | 2.00% | 2.00% |
| Investment Return: | 6.25% | 6.25% |
| Inflation: | 2.30% | 2.30% |
| Salary Increases: | 3.30% to 11.55%, varies by service | 3.05% to 18.55%, varies by service |
| Mortality: | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) |
| Healthcare Trend Rates (Pre-65) | Initial trend starting at 7.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement. | Initial trend starting at 7.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 12 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement. |
| Healthcare Trend Rates (Post-65) | Initial trend starting at 5.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 10 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement. | Initial trend starting at 5.00% at January 1, 2020 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 10 years. The 2019 premiums were known at the time of the valuation and were incorporated into the liability measurement. |
| Phase-in Provision | Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018. | Board certified rate is phased into the actuarially determined rate in accordance with HB 362 enacted in 2018. |



Exhibit 5

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2020 (\$ in thousands)

Table 1. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

| System (1) | 1.00% Decrease (4.34% for Non-Hazardous) (4.30% for Hazardous) (2) | Current Discount Rate (5.34% for Non-Hazardous) (5.30% for Hazardous) (3) | 1.00% Increase (6.34% for Non-Hazardous) (6.30% for Hazardous) (4) |
|---------------------------|---|--|---|
| CERS Non-Hazardous System | \$ 3,102,175 | \$ 2,414,696 | \$ 1,850,046 |
| CERS Hazardous System | \$ 1,254,449 | \$ 924,105 | \$ 657,916 |

Table 2. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

| System (1) | 1.00% Decrease (2) | Current Healthcare Cost Trend Rate (3) | 1.00% Increase (4) |
|---------------------------|--------------------------|--|--------------------------|
| CERS Non-Hazardous System | \$ 1,869,578 | \$ 2,414,696 | \$ 3,076,209 |
| CERS Hazardous System | \$ 660,393 | \$ 924,105 | \$ 1,248,318 |



Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2020)

| Component (1) | CERS Non-Hazardous (2) | CERS Hazardous (3) |
|--|---------------------------|-----------------------|
| 1. Total service cost: | \$ 131,288,999 | \$ 47,442,566 |
| 2. Interest on total OPEB liability: | 236,125,915 | 115,998,424 |
| 3. Current-period benefit changes: | 0 | 0 |
| 4. Member contributions: | (12,963,990) | (2,761,596) |
| 5. Projected earnings on plan investments: | (160,686,403) | (83,109,850) |
| 6. Administrative expense: | 903,123 | 461,727 |
| 7. Other: | 0 | 0 |
| 8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹ | 135,815,455 | 80,290,296 |
| 9. Recognition of deferred outflows/ (inflows) due to assets: ² | (3,436,806) | (2,763,736) |
| 10. Total Aggregate OPEB Expense: | \$ 327,046,293 | \$ 155,557,831 |

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 7a

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Non-Hazardous Retirement System

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
|-----------|------------------------------|---|-------------------------------|--------------------|--|--------------------|--------------------|-------------------|--------------|------------|
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (6,641,137) | (2,411,113) | 6.28 | (1,057,506) | (1,057,506) | (1,057,506) | (296,101) | - | - | - |
| 2017-2018 | (240,567,903) | (126,011,760) | 6.30 | (38,185,381) | (38,185,381) | (38,185,381) | (38,185,381) | (11,455,617) | - | - |
| 2018-2019 | (404,300,749) | (275,337,193) | 6.27 | (64,481,778) | (64,481,778) | (64,481,778) | (64,481,778) | (64,481,778) | (17,410,081) | - |
| 2019-2020 | 505,842,247 | <u>403,445,031</u> | 4.94 | <u>102,397,216</u> | <u>102,397,216</u> | <u>102,397,216</u> | <u>102,397,216</u> | <u>96,253,383</u> | - | - |
| | | (315,035) | | (1,327,449) | (1,327,449) | (1,327,449) | (566,044) | 20,315,988 | (17,410,081) | - |

Differences Between Projected and Actual Earnings on OPEB Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments | | | | | |
|-----------|------------------------------|---|-------------------------------|-------------------|--|-------------------|-------------------|-------------------|-----------|------------|
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (118,759,618) | (23,751,922) | 5.00 | (23,751,924) | (23,751,922) | - | - | - | - | - |
| 2017-2018 | (63,799,976) | (25,519,991) | 5.00 | (12,759,995) | (12,759,995) | (12,759,996) | - | - | - | - |
| 2018-2019 | 13,848,522 | 8,309,114 | 5.00 | 2,769,704 | 2,769,704 | 2,769,704 | 2,769,706 | - | - | - |
| 2019-2020 | 151,527,044 | <u>121,221,635</u> | 5.00 | <u>30,305,409</u> | <u>30,305,409</u> | <u>30,305,409</u> | <u>30,305,409</u> | <u>30,305,408</u> | - | - |
| | | 80,258,836 | | (3,436,806) | (3,436,804) | 20,315,117 | 33,075,115 | 30,305,408 | - | - |

Effects of Changes of Assumptions

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
|-----------|------------------------------|---|-------------------------------|-------------------|--|-------------------|-------------------|-------------------|------------|------------|
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | 520,285,809 | 188,893,573 | 6.28 | 82,848,059 | 82,848,059 | 82,848,059 | 23,197,455 | - | - | - |
| 2017-2018 | (4,876,122) | (2,554,158) | 6.30 | (773,988) | (773,988) | (773,988) | (773,988) | (232,194) | - | - |
| 2018-2019 | 268,841,950 | 183,086,942 | 6.27 | 42,877,504 | 42,877,504 | 42,877,504 | 42,877,504 | 42,877,504 | 11,576,926 | - |
| 2019-2020 | 60,225,166 | <u>48,033,837</u> | 4.94 | <u>12,191,329</u> | <u>12,191,329</u> | <u>12,191,329</u> | <u>12,191,329</u> | <u>11,459,850</u> | - | - |
| | | 417,460,194 | | 137,142,904 | 137,142,904 | 137,142,904 | 77,492,300 | 54,105,160 | 11,576,926 | - |



Exhibit 7b

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the CERS Hazardous Retirement System

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | | |
|-----------|------------------------------|---|-------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (2,470,531) | (293,851) | 4.54 | (544,170) | (293,851) | - | - | - | - | - |
| 2017-2018 | (100,347,664) | (34,184,368) | 4.55 | (22,054,432) | (22,054,432) | (12,129,936) | - | - | - | - |
| 2018-2019 | (103,318,664) | (57,803,834) | 4.54 | (22,757,415) | (22,757,415) | (22,757,415) | (12,289,004) | - | - | - |
| 2019-2020 | 38,157,124 | <u>31,711,664</u> | 5.92 | <u>6,445,460</u> | <u>6,445,460</u> | <u>6,445,460</u> | <u>6,445,460</u> | <u>6,445,460</u> | <u>5,929,824</u> | - |
| | | (60,570,389) | | (38,910,557) | (38,660,238) | (28,441,891) | (5,843,544) | 6,445,460 | 5,929,824 | - |

Differences Between Projected and Actual Earnings on OPEB Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments | | | | | | |
|-----------|------------------------------|---|-------------------------------|--|-------------------|-------------------|-------------------|-------------------|-----------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (64,833,532) | (12,966,708) | 5.00 | (12,966,706) | (12,966,708) | - | - | - | - | - |
| 2017-2018 | (36,099,247) | (14,439,700) | 5.00 | (7,219,849) | (7,219,849) | (7,219,851) | - | - | - | - |
| 2018-2019 | 6,319,801 | 3,791,881 | 5.00 | 1,263,960 | 1,263,960 | 1,263,960 | 1,263,961 | - | - | - |
| 2019-2020 | 80,794,294 | <u>64,635,435</u> | 5.00 | <u>16,158,859</u> | <u>16,158,859</u> | <u>16,158,859</u> | <u>16,158,859</u> | <u>16,158,858</u> | - | - |
| | | 41,020,908 | | (2,763,736) | (2,763,738) | 10,202,968 | 17,422,820 | 16,158,858 | - | - |

Effects of Changes of Assumptions

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | | |
|-----------|------------------------------|---|-------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------|
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | 391,061,269 | 46,513,897 | 4.54 | 86,136,843 | 46,513,897 | - | - | - | - | - |
| 2017-2018 | (2,499,561) | (851,499) | 4.55 | (549,354) | (549,354) | (302,145) | - | - | - | - |
| 2018-2019 | 116,618,474 | 65,244,696 | 4.54 | 25,686,889 | 25,686,889 | 25,686,889 | 13,870,918 | - | - | - |
| 2019-2020 | 46,924,731 | <u>38,998,256</u> | 5.92 | <u>7,926,475</u> | <u>7,926,475</u> | <u>7,926,475</u> | <u>7,926,475</u> | <u>7,926,475</u> | <u>7,292,356</u> | - |
| | | 149,905,350 | | 119,200,853 | 79,577,907 | 33,311,219 | 21,797,393 | 7,926,475 | 7,292,356 | - |



Exhibit 8

Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future OPEB Expense by Year

| Period | CERS Non- Hazardous | CERS Hazardous |
|--------------------|------------------------|-----------------------|
| (1) | (2) | (3) |
| 1. Fiscal Year + 1 | \$ 132,378,651 | \$ 38,153,931 |
| 2. Fiscal Year + 2 | 156,130,572 | 15,072,296 |
| 3. Fiscal Year + 3 | 110,001,371 | 33,376,669 |
| 4. Fiscal Year + 4 | 104,726,556 | 30,530,793 |
| 5. Fiscal Year + 5 | (5,833,155) | 13,222,180 |
| 6. Thereafter | - | - |
| 7. Total | \$ 497,403,995 | \$ 130,355,869 |

Note: The deferred outflow and inflow of resources that are projected to be recognized in future OPEB expense shown in the table above are for the established bases that are allocated in proportionate share to the participating employers in the System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous system.

Applicable for the Non-Hazardous and Hazardous System

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|--|-------------------|--|
| Growth | 62.50% | |
| US Equity | 18.75% | 4.50% |
| Non-US Equity | 18.75% | 5.25% |
| Private Equity | 10.00% | 6.65% |
| Specialty Credit/High Yield | 15.00% | 3.90% |
| Liquidity | 14.50% | |
| Core Bonds | 13.50% | -0.25% |
| Cash | 1.00% | -0.75% |
| Diversifying Strategies | 23.00% | |
| Real Estate | 5.00% | 5.30% |
| Opportunistic | 3.00% | 2.25% |
| Real Return | 15.00% | 3.95% |
| Expected Real Return | 100.00% | 3.96% |
| Long Term Inflation Assumption | | 2.30% |
| Expected Nominal Return for Portfolio | | 6.26% |

Source: Kentucky Retirement Systems



APPENDIX A

COLLECTIVE OPEB AMOUNTS – CERS NON-HAZARDOUS SYSTEM

Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|---|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 20025 | JUDL ADM OFF OF THE COURT | 2.445846% | 2.445879% | 3,043,992 | 1,254,256 | 4,298,248 | 60,267,091 | 77,425,520 | 46,174,303 | 46,661,792 | 76,777,442 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 0.000000% | 0.000973% | | | | | | | | |
| 39931 | JEFFERSON CO CLERK | 0.355899% | 0.350657% | 434,062 | 178,852 | 612,914 | 8,593,879 | 11,040,611 | 6,584,296 | 6,653,810 | 10,948,197 |
| 39932 | JEFFERSON CO SHERIFF | 0.089278% | 0.084346% | 108,885 | 44,866 | 153,751 | 2,155,792 | 2,769,560 | 1,651,684 | 1,669,122 | 2,746,378 |
| 39933 | KENTON CO COURT CLERK | 0.044230% | 0.045429% | 53,944 | 22,227 | 76,171 | 1,068,020 | 1,372,092 | 818,275 | 826,914 | 1,360,607 |
| 39934 | KENTON CO SHERIFF | 0.019118% | 0.019762% | 23,317 | 9,608 | 32,925 | 461,642 | 593,074 | 353,692 | 357,426 | 588,110 |
| 39935 | CAMPBELL COUNTY CLERK | 0.037813% | 0.037057% | 46,117 | 19,002 | 65,119 | 913,069 | 1,173,026 | 699,558 | 706,944 | 1,163,207 |
| 39936 | CAMPBELL CO SHERIFF | 0.017577% | 0.017050% | 21,438 | 8,833 | 30,271 | 424,431 | 545,269 | 325,183 | 328,616 | 540,705 |
| 39937 | FAYETTE CO CLERK | 0.132652% | 0.133103% | 161,785 | 66,663 | 228,448 | 3,203,142 | 4,115,098 | 2,454,123 | 2,480,033 | 4,080,653 |
| 39938 | FAYETTE CO SHERIFF | 0.071556% | 0.072866% | 87,271 | 35,960 | 123,231 | 1,727,860 | 2,219,793 | 1,323,819 | 1,337,795 | 2,201,212 |
| 39939 | DAVISS CO CLERK | 0.042291% | 0.042906% | 51,579 | 21,253 | 72,832 | 1,021,199 | 1,311,941 | 782,403 | 790,663 | 1,300,960 |
| 39940 | DAVISS CO SHERIFF | 0.009428% | 0.008392% | 11,498 | 4,738 | 16,236 | 227,658 | 292,473 | 174,422 | 176,264 | 290,025 |
| 39941 | PIKE CO CLERK | 0.020834% | 0.022516% | 25,410 | 10,470 | 35,880 | 503,078 | 646,307 | 385,439 | 389,508 | 640,897 |
| 39942 | PIKE CO SHERIFF | 0.031975% | 0.030219% | 38,997 | 16,069 | 55,066 | 777,099 | 991,921 | 591,552 | 597,798 | 983,618 |
| 39943 | HARDIN COUNTY CLERK OFFIC | 0.044633% | 0.047043% | 54,436 | 22,430 | 76,866 | 1,077,751 | 1,384,594 | 825,731 | 834,449 | 1,373,004 |
| 39944 | HARDIN COUNTY SHERIFF | 0.020695% | 0.018778% | 25,240 | 10,400 | 35,640 | 499,721 | 641,995 | 382,867 | 386,909 | 636,621 |
| 39945 | WARREN COUNTY CLERKS OFF | 0.045680% | 0.045224% | 55,713 | 22,956 | 78,669 | 1,103,033 | 1,417,074 | 845,101 | 854,023 | 1,405,742 |
| 39946 | WARREN COUNTY SHERIFF | 0.061951% | 0.062251% | 75,557 | 31,133 | 106,690 | 1,495,928 | 1,921,829 | 1,146,122 | 1,158,222 | 1,905,212 |
| 39947 | BOONE COUNTY CLERK | 0.052002% | 0.046172% | 63,422 | 26,133 | 89,555 | 1,255,690 | 1,613,193 | 962,061 | 972,218 | 1,599,690 |
| 39948 | BOONE COUNTY SHERIFF | 0.013912% | 0.013519% | 16,967 | 6,991 | 23,958 | 335,932 | 431,575 | 257,378 | 260,096 | 427,962 |
| 39949 | CHRISTIAN COUNTY CLERK | 0.021814% | 0.021175% | 26,605 | 10,962 | 37,567 | 526,742 | 676,709 | 403,569 | 407,830 | 671,044 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 0.067834% | 0.065848% | 82,732 | 34,089 | 116,821 | 1,637,985 | 2,104,330 | 1,254,960 | 1,268,210 | 2,086,716 |
| 39951 | MADISON COUNTY CLERK | 0.036084% | 0.033975% | 44,009 | 18,134 | 62,143 | 871,319 | 1,119,389 | 667,571 | 674,619 | 1,110,019 |
| 39952 | MADISON COUNTY SHERIFF | 0.011478% | 0.009725% | 13,595 | 5,602 | 19,197 | 269,166 | 345,799 | 206,225 | 208,402 | 342,905 |
| 39953 | BULLITT COUNTY CLERK | 0.039324% | 0.037908% | 47,961 | 19,762 | 67,723 | 949,555 | 1,219,899 | 727,512 | 735,193 | 1,209,688 |
| 39962 | BULLITT CO SHERIFF | 0.045029% | 0.042723% | 54,918 | 22,629 | 77,547 | 1,087,313 | 1,396,879 | 833,057 | 841,852 | 1,385,186 |
| 54527 | J&PS DEPT OF CORRECTIONS | 0.000000% | 0.000000% | | | | | | | | |
| A014A | BRECKINRIDGE CO ATTORNEY | 0.000468% | 0.000552% | 570 | 235 | 805 | 11,301 | 14,518 | 8,658 | 8,750 | 14,397 |
| 116A | WAYNE COUNTY ATTORNEY | 0.004074% | 0.003351% | 4,968 | 2,047 | 7,015 | 98,375 | 126,383 | 75,371 | 76,167 | 125,325 |
| A051 | HENDERSON CO TOURIST COMM | 0.001925% | 0.003340% | 2,348 | 967 | 3,315 | 46,483 | 59,717 | 35,613 | 35,989 | 59,217 |
| A073 | HOUSING AUTH OF PADUCAH | 0.040941% | 0.045576% | 49,932 | 20,574 | 70,506 | 988,601 | 1,270,062 | 757,427 | 765,424 | 1,259,431 |
| A113 | MORGANFIELD HOUSING AUTH | 0.000000% | 0.000948% | | | | | | | | |
| A156 | CITY OF ANCHORAGE | 0.018295% | 0.018341% | 22,313 | 9,194 | 31,507 | 441,769 | 567,543 | 338,466 | 342,039 | 562,792 |
| AB19 | BELLEVUE/DAYTON FIRE | 0.001425% | 0.001340% | 1,738 | 716 | 2,454 | 34,409 | 44,206 | 26,363 | 26,641 | 43,836 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 0.000000% | 0.000085% | | | | | | | | |
| B008 | BURLINGTON FIRE PRO DIST | 0.001798% | 0.001804% | 2,193 | 904 | 3,097 | 43,416 | 55,777 | 33,264 | 33,615 | 55,310 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 0.008361% | 0.009577% | 10,197 | 4,202 | 14,399 | 201,893 | 259,373 | 154,682 | 156,315 | 257,202 |
| B015 | CITY OF HILLVIEW | 0.018915% | 0.017190% | 23,069 | 9,505 | 32,574 | 456,740 | 586,776 | 349,936 | 353,631 | 581,865 |
| B017 | PENNYRILE EMER ASST CTR | 0.010539% | 0.010330% | 12,854 | 5,296 | 18,150 | 254,485 | 326,938 | 194,976 | 197,035 | 324,202 |
| B018 | W KY ED COOPERATIVE | 0.006935% | 0.007025% | 8,458 | 3,485 | 11,943 | 167,459 | 215,136 | 128,301 | 129,655 | 213,355 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 0.008990% | 0.008246% | 10,964 | 4,518 | 15,482 | 217,081 | 278,886 | 166,319 | 168,075 | 276,551 |
| B030 | OWENSBORO/DAV CO ECO DEV | 0.010062% | 0.006354% | 12,272 | 5,057 | 17,329 | 242,967 | 312,141 | 186,152 | 188,117 | 309,528 |
| B035 | GTR FLEMING CO WATER COMM | 0.003957% | 0.004018% | 4,826 | 1,989 | 6,815 | 95,550 | 122,753 | 73,206 | 73,979 | 121,726 |
| B038 | CITY OF HICKMAN | 0.013571% | 0.014698% | 16,551 | 6,820 | 23,371 | 327,698 | 420,996 | 251,070 | 253,720 | 417,472 |
| B042 | HOUSING AUTH OF MAYFIELD | 0.023029% | 0.022521% | 28,087 | 11,573 | 39,660 | 556,080 | 714,400 | 426,047 | 430,545 | 708,420 |
| B043 | GRAYSON CO CONSERV DIST | 0.001080% | 0.001088% | 1,317 | 543 | 1,860 | 26,079 | 33,503 | 19,980 | 20,191 | 33,223 |
| B045 | CITY OF BELLEFONTE | 0.000169% | 0.000162% | 206 | 85 | 291 | 4,081 | 5,243 | 3,127 | 3,160 | 5,199 |
| B048 | CITY OF HARLAN | 0.035073% | 0.032326% | 42,775 | 17,625 | 60,400 | 846,906 | 1,088,026 | 648,867 | 655,717 | 1,078,919 |
| B051 | HENDERSON CITY/CO PLANNIN | 0.013371% | 0.012972% | 16,308 | 6,719 | 23,027 | 322,869 | 414,792 | 247,370 | 249,981 | 411,320 |
| B052 | HENRY CO WATER DIST #2 | 0.034370% | 0.033536% | 41,919 | 17,272 | 59,191 | 829,931 | 1,066,218 | 635,861 | 642,574 | 1,057,293 |
| B054 | CITY OF NORTONVILLE | 0.005145% | 0.003795% | 6,275 | 2,586 | 8,861 | 124,236 | 159,607 | 95,185 | 96,190 | 158,271 |
| B058 | JOHNSON CO FISCAL COURT | 0.069143% | 0.065001% | 84,329 | 34,747 | 119,076 | 1,669,593 | 2,144,937 | 1,279,177 | 1,292,682 | 2,126,983 |
| B061 | KNOX CO UTILITIES COMM | 0.014042% | 0.013994% | 17,126 | 7,057 | 24,183 | 339,072 | 435,607 | 259,783 | 262,526 | 431,961 |
| B072 | LAKE BARKLEY TOUR COMM | 0.001698% | 0.001724% | 2,071 | 853 | 2,924 | 41,002 | 52,675 | 31,414 | 31,745 | 52,234 |
| B078 | MARION CO WATER DISTRICT | 0.014005% | 0.012416% | 17,081 | 7,038 | 24,119 | 338,178 | 434,460 | 259,099 | 261,834 | 430,823 |
| B084 | N MERCER WATER DISTRICT | 0.019483% | 0.017907% | 23,762 | 9,791 | 33,553 | 470,455 | 604,397 | 360,444 | 364,250 | 599,338 |
| B087 | MONTGOMERY CO FIRE DIST | 0.097516% | 0.100468% | 118,932 | 49,005 | 167,937 | 2,354,715 | 3,025,117 | 1,804,091 | 1,823,138 | 2,999,796 |
| B097 | KY RIVER REGIONAL JAIL | 0.032698% | 0.039215% | 39,879 | 16,432 | 56,311 | 789,557 | 1,014,349 | 604,928 | 611,315 | 1,005,859 |
| B098 | PIKE CO SENIOR CITIZEN PR | 0.008284% | 0.010585% | 10,104 | 4,163 | 14,267 | 200,033 | 256,984 | 153,258 | 154,876 | 254,833 |
| B100 | CITY OF SCIENCE HILL | 0.004679% | 0.004798% | 5,706 | 2,351 | 8,057 | 112,984 | 145,151 | 86,564 | 87,478 | 143,936 |
| B104 | RUSSELL CO AMBULANCE SER | 0.022054% | 0.020988% | 26,897 | 11,083 | 37,980 | 532,537 | 684,154 | 408,009 | 412,317 | 678,427 |
| B106 | NORTH SHELBY WATER CO | 0.018659% | 0.018659% | 23,060 | 9,501 | 32,561 | 456,547 | 586,528 | 349,788 | 353,481 | 581,619 |
| B109 | CAMPBELL/TAYLOR CO I D A | 0.003319% | 0.003365% | 4,048 | 1,668 | 5,716 | 80,144 | 102,961 | 61,403 | 62,051 | 102,099 |
| B113 | UNION CO ECONOMIC DEVELOP | 0.002981% | 0.002685% | 3,636 | 1,498 | 5,134 | 71,982 | 92,476 | 55,150 | 55,732 | 91,702 |
| B116 | MONTICELLO/WAYNE TELE BOA | 0.008165% | 0.007790% | 9,958 | 4,103 | 14,061 | 197,160 | 253,293 | 151,056 | 152,651 | 251,172 |
| B118 | WHITLEY CO CONSERV DIST | 0.002901% | 0.003557% | 3,538 | 1,458 | 4,996 | 70,050 | 89,994 | 53,670 | 54,236 | 89,241 |
| B124 | HOPKINS-CHRIST CO PLANNIN | 0.036527% | 0.036412% | 44,549 | 18,356 | 62,905 | 882,016 | 1,133,132 | 675,766 | 682,901 | 1,123,647 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|--|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| B156 | LOU POLICE RETIRE FUND | 0.004148% | 0.004148% | 5,085 | 2,095 | 7,180 | 100,669 | 129,330 | 77,128 | 77,943 | 128,247 |
| B179 | HOUSING AUTH OF BENTON | 0.007661% | 0.007734% | 9,344 | 3,850 | 13,194 | 184,990 | 237,658 | 141,732 | 143,228 | 235,668 |
| B230 | RIVERPARK CTR OWENSBORO | 0.013988% | 0.016301% | 17,060 | 7,029 | 24,089 | 337,768 | 433,932 | 258,784 | 261,517 | 430,300 |
| B256 | BUFCHEL FIRE PROTECT DIST | 0.002120% | 0.00189% | 2,585 | 1,065 | 3,650 | 51,192 | 65,766 | 39,221 | 39,635 | 65,216 |
| B259 | CITY OF LUDLOW | 0.013589% | 0.013589% | 9,665 | 3,983 | 13,648 | 191,365 | 245,847 | 146,616 | 148,164 | 243,790 |
| B356 | CITY OF DOUGLASS HILLS | 0.004620% | 0.004900% | 5,635 | 2,322 | 7,957 | 111,559 | 143,321 | 85,472 | 86,375 | 142,121 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 0.016166% | 0.004990% | 19,656 | 8,099 | 27,755 | 389,152 | 499,947 | 298,153 | 301,301 | 495,762 |
| B656 | LOUISVILLE AIRPORT AUTHOUR | 0.305311% | 0.290352% | 372,023 | 153,289 | 525,312 | 7,365,571 | 9,462,597 | 5,643,214 | 5,702,793 | 9,383,391 |
| B756 | LEGAL AID SOCIETY INC | 0.089670% | 0.077223% | 109,363 | 45,063 | 154,426 | 2,165,258 | 2,781,721 | 1,658,936 | 1,676,451 | 2,758,437 |
| B856 | JEFF CO SOIL/CONSERV DIST | 0.000613% | 0.001082% | 75 | 31 | 106 | 1,473 | 1,892 | 1,129 | 1,140 | 1,876 |
| B956 | LAKE DREAMLAND FIRE DIST | 0.002489% | 0.001115% | 3,036 | 1,251 | 4,287 | 60,102 | 77,213 | 46,048 | 46,534 | 76,567 |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 0.004104% | 0.003979% | 5,006 | 2,062 | 7,068 | 99,099 | 127,313 | 75,926 | 76,727 | 126,248 |
| C079 | JONATHAN CREEK WATER DIST | 0.010079% | 0.012729% | 12,293 | 5,065 | 17,358 | 243,335 | 312,668 | 186,466 | 188,435 | 310,051 |
| C087 | CITY OF JEFFERSONVILLE | 0.009249% | 0.008784% | 11,281 | 4,648 | 15,929 | 223,737 | 286,920 | 171,111 | 172,917 | 284,519 |
| C105 | CITY OF SADIEVILLE | 0.001336% | 0.001211% | 1,630 | 671 | 2,301 | 32,260 | 41,445 | 24,717 | 24,978 | 41,098 |
| C106 | CITY OF SIMPSONVILLE | 0.015852% | 0.015973% | 19,333 | 7,966 | 27,299 | 382,778 | 491,757 | 293,269 | 296,366 | 487,641 |
| C118 | HOUSING AUTH OF CORBIN | 0.009756% | 0.009699% | 11,898 | 4,903 | 16,801 | 235,578 | 302,648 | 180,491 | 182,396 | 300,115 |
| C230 | LOUISVILLE/JEFF CO METRO | 0.044045% | 0.047237% | 53,718 | 22,134 | 75,852 | 1,063,553 | 1,366,353 | 814,853 | 823,456 | 1,354,916 |
| C256 | HOUSING AUTH OF OWENSBORO | 5.644385% | 5.954840% | 6,884,024 | 2,836,514 | 9,720,538 | 136,294,732 | 175,098,721 | 104,423,729 | 105,526,100 | 173,633,086 |
| D017 | CALDWELL CO WATER DISTRICT | 0.006172% | 0.008173% | 7,528 | 3,102 | 10,630 | 149,035 | 191,466 | 114,185 | 115,390 | 189,864 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 0.002915% | 0.002829% | 3,555 | 1,465 | 5,020 | 70,388 | 90,428 | 53,929 | 54,498 | 89,671 |
| D052 | CITY OF PLEASUREVILLE | 0.001060% | 0.002175% | 1,293 | 533 | 1,826 | 25,596 | 32,883 | 19,610 | 19,818 | 32,608 |
| D071 | CITY OF LEWISVILLE | 0.007791% | 0.008711% | 9,502 | 3,915 | 13,417 | 188,102 | 241,690 | 144,137 | 145,659 | 239,667 |
| D079 | NORTH MARSHALL WATER DIST | 0.021024% | 0.020110% | 25,642 | 10,565 | 36,207 | 507,666 | 652,201 | 388,954 | 393,060 | 646,742 |
| D084 | GTR H/MERCER PL&ZONING CO | 0.002405% | 0.002359% | 2,933 | 1,209 | 4,142 | 58,073 | 74,607 | 44,494 | 44,963 | 73,983 |
| D098 | CITY OF COAL RUN VILLAGE | 0.004478% | 0.004992% | 5,461 | 2,250 | 7,711 | 108,130 | 138,915 | 82,845 | 83,720 | 137,753 |
| D113 | UNION CO WATER DISTRICT | 0.009584% | 0.009493% | 11,689 | 4,816 | 16,505 | 231,424 | 297,312 | 177,308 | 179,180 | 294,824 |
| D118 | WHITLEY CO WATER DIST | 0.007577% | 0.007054% | 9,241 | 3,808 | 13,049 | 182,962 | 235,052 | 140,178 | 141,658 | 233,084 |
| D135 | WESTERN FLEMING WATER DIS | 0.009245% | 0.008870% | 11,276 | 4,646 | 15,922 | 223,239 | 286,796 | 171,037 | 172,843 | 284,396 |
| G015 | ZONETON FIRE PROT DIST | 0.001189% | 0.001059% | 1,451 | 598 | 2,049 | 28,711 | 36,885 | 21,997 | 22,229 | 36,576 |
| G090 | NELSON CO. DISPATCH | 0.016257% | 0.008124% | 22,267 | 9,175 | 31,442 | 440,851 | 566,364 | 337,763 | 341,329 | 561,623 |
| G506 | SHELBY CO SUB FIRE DIST | 0.002365% | 0.002603% | 2,885 | 1,189 | 4,074 | 57,108 | 73,366 | 43,754 | 44,216 | 72,752 |
| J001 | ADAIR CO BD OF EDUCATION | 0.134818% | 0.132575% | 164,428 | 67,751 | 232,179 | 3,255,445 | 4,182,291 | 2,494,195 | 2,520,528 | 4,147,284 |
| J002 | CITY OF SCOTTSVILLE | 0.058814% | 0.057452% | 71,730 | 29,556 | 101,286 | 1,420,179 | 1,824,513 | 1,088,086 | 1,099,574 | 1,809,242 |
| J003 | CITY OF LAWRENCEBURG | 0.082622% | 0.084271% | 100,768 | 41,521 | 142,289 | 1,995,070 | 2,563,079 | 1,528,545 | 1,544,683 | 2,541,625 |
| J004 | BALLARD CO BD OF ED | 0.065910% | 0.070446% | 80,385 | 33,122 | 113,507 | 1,591,526 | 2,044,644 | 1,219,365 | 1,232,239 | 2,027,529 |
| J005 | GLASGOW BD OF EDUCATION | 0.102185% | 0.100343% | 124,627 | 51,352 | 175,979 | 2,467,457 | 3,169,958 | 1,890,470 | 1,910,428 | 3,143,424 |
| J006 | BATH CO BD OF EDUC | 0.105805% | 0.103456% | 129,043 | 53,171 | 182,214 | 2,554,869 | 3,282,257 | 1,957,441 | 1,978,107 | 3,254,783 |
| J007 | CITY OF MIDDLESBORO | 0.042921% | 0.050509% | 52,347 | 21,569 | 73,916 | 1,036,412 | 1,331,485 | 794,058 | 802,442 | 1,320,340 |
| J008 | BOONE CO WATER DISTRICT | 0.054922% | 0.053345% | 66,984 | 27,600 | 94,584 | 1,326,199 | 1,703,777 | 1,016,082 | 1,026,810 | 1,689,516 |
| J009 | BOURBON CO BD OF EDUCATIO | 0.166111% | 0.154112% | 202,593 | 83,477 | 286,070 | 4,011,075 | 5,153,055 | 3,073,130 | 3,105,575 | 5,109,922 |
| J010 | FAIRVIEW CO BD OF EDUCATION | 0.028832% | 0.027024% | 35,164 | 14,489 | 49,653 | 696,205 | 894,419 | 533,405 | 539,037 | 886,933 |
| J011 | DANVILLE CITY BD OF ED | 0.103498% | 0.112720% | 126,228 | 52,012 | 178,240 | 2,499,162 | 3,210,689 | 1,914,761 | 1,934,976 | 3,183,815 |
| J012 | BRACKEN CO BD OF EDUC | 0.052897% | 0.051948% | 64,514 | 26,583 | 91,097 | 1,277,302 | 1,640,958 | 978,619 | 988,951 | 1,627,222 |
| J013 | BREATHITT CO BD OF ED | 0.096214% | 0.098748% | 117,345 | 48,351 | 165,696 | 2,323,275 | 2,984,727 | 1,780,003 | 1,798,796 | 2,959,744 |
| J014 | BRECKINRIDGE CO BD OF ED | 0.150204% | 0.150150% | 183,193 | 75,483 | 258,676 | 3,626,970 | 4,659,591 | 2,778,843 | 2,808,181 | 4,620,589 |
| J015 | BULLITT CO BD OF ED | 0.049367% | 0.043261% | 791,983 | 326,331 | 1,118,314 | 15,680,238 | 20,144,503 | 12,013,589 | 12,140,424 | 19,975,887 |
| J016 | BUTLER CO BD OF ED | 0.099547% | 0.097763% | 121,410 | 50,026 | 171,436 | 2,403,757 | 3,088,123 | 1,841,665 | 1,861,109 | 3,062,274 |
| J017 | CALDWELL CO BD EDUCATION | 0.106336% | 0.109688% | 129,690 | 53,438 | 183,128 | 2,567,691 | 3,298,729 | 1,967,265 | 1,988,035 | 3,271,118 |
| J018 | CALLOWAY CO BD OF EDUC | 0.122778% | 0.126753% | 149,743 | 61,701 | 211,444 | 2,964,715 | 3,808,789 | 2,271,450 | 2,295,431 | 3,776,908 |
| J019 | SANITATION DISTRICT NO 1 | 0.526189% | 0.517381% | 641,753 | 264,430 | 906,183 | 12,705,864 | 16,323,306 | 9,734,739 | 9,837,515 | 16,186,674 |
| J021 | CARROLL CO BD OF ED | 0.166481% | 0.158622% | 203,044 | 83,663 | 286,707 | 4,020,010 | 5,164,533 | 3,079,975 | 3,112,492 | 5,121,304 |
| J022 | CARTER CO BD OF ED | 0.230256% | 0.238082% | 280,826 | 115,712 | 396,538 | 5,559,982 | 7,142,945 | 4,259,842 | 4,304,816 | 7,083,156 |
| J023 | CASEY CO BD OF ED | 0.137602% | 0.139185% | 167,822 | 69,150 | 236,972 | 3,322,670 | 4,268,655 | 2,545,701 | 2,572,577 | 4,232,925 |
| J024 | CITY OF HOPKINSVILLE | 0.167513% | 0.161399% | 204,302 | 84,182 | 288,484 | 4,044,930 | 5,196,547 | 3,099,068 | 3,131,786 | 5,153,050 |
| J025 | CLARK CO BD OF ED | 0.276352% | 0.268129% | 337,045 | 138,877 | 475,922 | 6,673,060 | 8,572,924 | 5,112,640 | 5,166,617 | 8,501,165 |
| J026 | CLAY CO BD OF ED | 0.168241% | 0.171560% | 205,190 | 84,547 | 289,737 | 4,062,509 | 5,219,131 | 3,112,536 | 3,145,397 | 5,175,445 |
| J027 | CLINTON CO BD OF ED | 0.095688% | 0.104163% | 116,703 | 48,087 | 164,790 | 2,310,574 | 2,968,410 | 1,770,272 | 1,788,962 | 2,943,563 |
| J028 | CRITTENDEN CO BD OF ED | 0.071793% | 0.072288% | 87,560 | 36,079 | 123,639 | 1,733,583 | 2,227,145 | 1,328,204 | 1,342,226 | 2,208,503 |
| J029 | CUMBERLAND CO BD OF ED | 0.050799% | 0.052158% | 61,955 | 25,528 | 87,483 | 1,226,641 | 1,575,874 | 939,805 | 949,727 | 1,562,683 |
| J030 | DAVIESS CO LIBRARY DIST | 0.065786% | 0.063082% | 80,234 | 33,060 | 113,294 | 1,588,532 | 2,040,797 | 1,217,071 | 1,229,921 | 2,023,715 |
| J031 | EDMONSON CO BD OF EDUC | 0.099561% | 0.100609% | 121,427 | 50,033 | 171,460 | 2,404,095 | 3,088,557 | 1,841,924 | 1,861,371 | 3,062,705 |
| J032 | ELLIOTT CO BD OF ED | 0.045915% | 0.045426% | 55,999 | 23,074 | 79,073 | 1,108,708 | 1,424,364 | 849,449 | 858,417 | 1,412,441 |
| J033 | ESTILL CO CONSERVATION DI | 0.000884% | 0.000916% | 1,078 | 444 | 1,522 | 21,346 | 27,423 | 16,354 | 16,527 | 27,194 |
| J034 | GREATER LEX CONV&VISITOR | 0.060742% | 0.065354% | 74,083 | 30,525 | 104,608 | 1,466,735 | 1,884,323 | 1,123,755 | 1,135,619 | 1,868,551 |
| J035 | FLEMING CO BD OF ED | 0.111226% | 0.111226% | 128,079 | 52,774 | 180,853 | 2,535,793 | 3,257,749 | 1,942,826 | 1,963,338 | 3,230,481 |
| J037 | CITY OF FRANKFORT | 0.275830% | 0.267333% | 336,408 | 138,615 | 475,023 | 6,660,456 | 8,556,730 | 5,102,982 | 5,156,857 | 8,485,108 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J038 | FULTON COUNTY BD OF EDUC | 0.022802% | 0.022113% | 27,810 | 11,459 | 39,269 | 550,599 | 707,358 | 421,848 | 426,301 | 701,437 |
| J039 | GALLATIN CO BD OF EDUC | 0.094551% | 0.100487% | 115,317 | 47,515 | 162,832 | 2,283,119 | 2,933,138 | 1,749,237 | 1,767,705 | 2,908,586 |
| J040 | CITY OF LANCASTER | 0.034538% | 0.031418% | 42,124 | 17,357 | 59,481 | 833,988 | 1,071,429 | 638,969 | 645,715 | 1,062,461 |
| J041 | WILLIAMSTOWN INDEPNDNT SC | 0.055014% | 0.059075% | 68,316 | 28,149 | 96,465 | 1,352,568 | 1,737,653 | 1,036,285 | 1,047,226 | 1,723,108 |
| J042 | GRAVES CO LIBRARY | 0.008506% | 0.008126% | 10,374 | 4,275 | 14,649 | 205,394 | 263,871 | 157,365 | 159,026 | 261,662 |
| J043 | GRAYSON CO BD OF ED | 0.222496% | 0.218196% | 271,361 | 111,813 | 383,174 | 5,372,602 | 6,902,216 | 4,116,279 | 4,159,737 | 6,844,442 |
| J044 | GREEN CO BD OF EDUCATION | 0.091864% | 0.092176% | 112,040 | 46,165 | 158,205 | 2,218,236 | 2,849,782 | 1,699,526 | 1,717,469 | 2,825,929 |
| J045 | RUSSELL INDPRT BD OF ED | 0.100904% | 0.105776% | 123,065 | 50,708 | 173,773 | 2,436,525 | 3,130,219 | 1,866,771 | 1,886,479 | 3,104,018 |
| J046 | HANCOCK CO BD EDUCATION | 0.105588% | 0.104555% | 128,777 | 53,062 | 181,839 | 2,549,629 | 3,275,525 | 1,953,427 | 1,974,050 | 3,248,108 |
| J047 | HARDIN CO SOIL CN DIST | 0.001049% | 0.001034% | 1,279 | 527 | 1,806 | 25,330 | 32,542 | 19,407 | 19,612 | 32,269 |
| J048 | HARLAM CO BD OF EDUCATION | 0.221371% | 0.225872% | 269,989 | 111,247 | 381,236 | 5,345,436 | 6,867,317 | 4,095,466 | 4,138,704 | 6,809,835 |
| J049 | HARRISON CO BD OF ED | 0.150845% | 0.148997% | 183,974 | 75,805 | 259,779 | 3,642,448 | 4,679,476 | 2,820,165 | 2,790,702 | 4,640,308 |
| J050 | HART CO BD OF ED | 0.122640% | 0.122631% | 153,112 | 63,089 | 216,201 | 3,031,409 | 3,894,471 | 2,322,548 | 2,347,068 | 3,861,873 |
| J051 | HENDERSON PUBLIC LIBRARY | 0.042708% | 0.040194% | 52,088 | 21,462 | 73,550 | 1,031,268 | 1,324,877 | 790,118 | 798,459 | 1,313,787 |
| J052 | EMINENCE INDEP BD OF EDUC | 0.050036% | 0.048454% | 61,025 | 25,145 | 86,170 | 1,208,217 | 1,552,204 | 925,689 | 935,462 | 1,539,212 |
| J053 | HICKMAN CO BD OF ED | 0.035946% | 0.038883% | 45,060 | 18,567 | 63,627 | 892,134 | 1,146,130 | 683,518 | 690,734 | 1,136,536 |
| J054 | HOPKINS CO BD OF ED | 0.356477% | 0.353950% | 434,767 | 179,143 | 613,910 | 8,607,835 | 11,058,542 | 6,594,989 | 6,664,616 | 10,965,978 |
| J055 | JACKSON CO BD OF ED | 0.107615% | 0.118615% | 131,250 | 54,081 | 185,331 | 2,598,579 | 3,338,406 | 1,990,927 | 2,011,947 | 3,310,462 |
| J056 | JEFF CO METRO SEWER DIST | 1.818202% | 1.804023% | 2,217,522 | 913,714 | 3,131,236 | 43,904,049 | 56,403,815 | 33,637,577 | 33,992,708 | 55,931,696 |
| J057 | JESSAMINE CO BD OF ED | 0.455303% | 0.444956% | 555,299 | 228,807 | 784,106 | 10,994,183 | 14,124,297 | 8,423,316 | 8,512,245 | 14,006,072 |
| J058 | PAINTSVILLE GAS/WATER SYS | 0.065026% | 0.062127% | 79,307 | 32,678 | 111,985 | 1,570,180 | 2,017,221 | 1,203,011 | 1,215,712 | 2,000,336 |
| J059 | KENTON COUNTY AIRPORT BD | 0.829740% | 0.793738% | 1,011,971 | 416,975 | 1,428,946 | 20,035,698 | 25,739,990 | 15,350,573 | 15,512,638 | 25,524,538 |
| J060 | KNOTT CO BD OF EDUCATION | 0.146241% | 0.144072% | 178,359 | 73,492 | 251,851 | 3,531,275 | 4,536,652 | 2,705,526 | 2,734,090 | 4,498,679 |
| J061 | KNOX CO BD OF EDUCATION | 0.255041% | 0.255201% | 311,054 | 128,168 | 439,222 | 6,158,465 | 7,911,819 | 4,718,376 | 4,768,191 | 7,845,595 |
| J062 | LARUE CO PUBLIC LIBRARY | 0.005722% | 0.004914% | 6,979 | 2,876 | 9,855 | 138,169 | 177,506 | 105,860 | 106,977 | 176,021 |
| J063 | CITY OF LONDON | 0.108523% | 0.100881% | 132,392 | 54,551 | 186,943 | 2,621,201 | 3,367,473 | 2,008,262 | 2,029,464 | 3,339,287 |
| J064 | LAWRENCE CO BD OF ED | 0.141824% | 0.123756% | 172,972 | 71,272 | 244,244 | 3,424,618 | 4,399,629 | 2,623,809 | 2,651,511 | 4,362,803 |
| J065 | LEE CO BD OF ED | 0.047885% | 0.050266% | 58,401 | 24,064 | 82,465 | 1,156,277 | 1,485,477 | 885,895 | 895,248 | 1,473,043 |
| J066 | LESLIE CO BD OF ED | 0.091823% | 0.087427% | 111,989 | 46,144 | 158,133 | 2,217,246 | 2,848,510 | 1,698,768 | 1,716,703 | 2,824,668 |
| J067 | CITY OF WHITESBURG | 0.036064% | 0.035389% | 43,984 | 18,124 | 62,108 | 870,836 | 1,118,769 | 667,201 | 674,245 | 1,109,404 |
| J068 | ELEC PLT BD OF VANCEBURG | 0.037781% | 0.039776% | 46,079 | 18,986 | 65,065 | 912,296 | 1,172,033 | 698,966 | 706,345 | 1,162,223 |
| J069 | LINCOLN CO BD OF EDUC | 0.204917% | 0.210103% | 249,921 | 102,978 | 352,899 | 4,948,122 | 6,356,885 | 3,791,059 | 3,831,083 | 6,303,675 |
| J070 | LIVINGSTON CO BD OF ED | 0.090138% | 0.094726% | 109,934 | 45,298 | 155,232 | 2,176,559 | 2,796,239 | 1,667,595 | 1,685,200 | 2,772,833 |
| J071 | LOGAN CO BD OF EDUCATION | 0.148778% | 0.153159% | 181,453 | 74,766 | 256,219 | 3,592,536 | 4,615,354 | 2,752,462 | 2,781,521 | 4,576,722 |
| J072 | LYON CO. PUBLIC LIBRARY | 0.004706% | 0.004359% | 5,739 | 2,365 | 8,104 | 113,636 | 145,988 | 87,063 | 87,982 | 144,766 |
| J073 | PADUCAH WATER WORKS | 0.121552% | 0.120782% | 148,248 | 61,084 | 209,332 | 2,935,111 | 3,770,756 | 2,248,768 | 2,272,510 | 3,739,194 |
| J074 | MCCREARY CO BD OF EDUCATN | 0.166216% | 0.156655% | 202,721 | 83,530 | 286,251 | 4,013,611 | 5,156,312 | 3,075,073 | 3,107,538 | 5,113,152 |
| J075 | MCCLEAN CO BD OF ED | 0.071547% | 0.069894% | 87,260 | 35,955 | 123,215 | 1,727,642 | 2,219,513 | 1,323,653 | 1,337,627 | 2,200,935 |
| J076 | MADISON CO BD OF ED | 0.540172% | 0.542325% | 658,806 | 271,457 | 930,263 | 13,043,511 | 16,757,083 | 9,993,431 | 10,098,938 | 16,616,820 |
| J077 | MAGOFFIN CO BD OF ED | 0.125232% | 0.123521% | 152,736 | 62,934 | 215,670 | 3,023,972 | 3,884,916 | 2,316,850 | 2,341,310 | 3,852,398 |
| J078 | MARION CO BD OF EDUCATION | 0.137716% | 0.138547% | 167,961 | 69,207 | 237,168 | 3,325,423 | 4,272,192 | 2,547,810 | 2,574,708 | 4,236,432 |
| J079 | MARSHALL COUNTY BD OF ED | 0.219147% | 0.219205% | 267,276 | 110,130 | 377,406 | 5,291,734 | 6,798,324 | 4,054,321 | 4,097,124 | 6,741,420 |
| J080 | MARTIN CO BD OF ED | 0.120508% | 0.124809% | 146,974 | 60,560 | 207,534 | 2,909,902 | 3,738,369 | 2,229,454 | 2,252,991 | 3,707,078 |
| J081 | MASON CO BD OF ED | 0.131019% | 0.133378% | 159,794 | 65,842 | 225,636 | 3,163,710 | 4,064,439 | 2,423,912 | 2,449,503 | 4,030,418 |
| J082 | MEADE CO PUBLIC LIBRARY | 0.012265% | 0.012907% | 14,959 | 6,164 | 21,123 | 296,162 | 380,482 | 226,908 | 229,304 | 377,297 |
| J083 | MENIFEE CO BD OF ED | 0.057151% | 0.057324% | 69,702 | 28,721 | 98,423 | 1,380,023 | 1,772,924 | 1,057,320 | 1,068,483 | 1,758,084 |
| J084 | CITY OF HARRODSBURG | 0.104284% | 0.106720% | 127,188 | 52,407 | 179,595 | 2,518,141 | 3,235,073 | 1,929,302 | 1,949,671 | 3,207,994 |
| J085 | METCALFE CO BD OF ED | 0.093030% | 0.090941% | 113,462 | 46,751 | 160,213 | 2,246,392 | 2,885,954 | 1,721,098 | 1,739,269 | 2,861,797 |
| J086 | MONROE CO BOARD OF ED | 0.125573% | 0.124650% | 153,151 | 63,105 | 216,256 | 3,032,206 | 3,895,495 | 2,323,158 | 2,347,685 | 3,862,888 |
| J087 | MT STERLING WATER WORKS | 0.057412% | 0.056600% | 70,021 | 28,852 | 98,873 | 1,386,325 | 1,781,021 | 1,062,149 | 1,073,362 | 1,766,113 |
| J088 | MORGAN CO BD OF EDUCATION | 0.109544% | 0.110027% | 133,602 | 55,500 | 188,652 | 2,645,154 | 3,398,247 | 2,026,615 | 2,048,011 | 3,369,803 |
| J089 | MUHLENBERG CO LIB BD DIST | 0.016953% | 0.017105% | 20,677 | 8,520 | 29,197 | 409,363 | 525,912 | 313,638 | 316,950 | 521,510 |
| J090 | CITY OF BARDSTOWN | 0.167001% | 0.181644% | 203,678 | 83,924 | 287,602 | 4,032,566 | 5,180,664 | 3,089,596 | 3,122,214 | 5,137,300 |
| J091 | NICHOLAS CO BD OF ED | 0.050342% | 0.054494% | 61,398 | 25,299 | 86,697 | 1,215,606 | 1,561,697 | 931,350 | 941,183 | 1,548,625 |
| J092 | OHIO CO BD OF ED | 0.208266% | 0.214447% | 254,006 | 104,661 | 358,667 | 5,028,991 | 6,460,777 | 3,853,017 | 3,893,696 | 6,406,698 |
| J093 | OLDHAM COUNTY BD OF ED | 0.655894% | 0.639766% | 799,943 | 329,611 | 1,129,554 | 15,837,845 | 20,346,982 | 12,134,342 | 12,262,451 | 20,376,671 |
| J094 | OWEN CO BD OF ED | 0.101430% | 0.099123% | 123,706 | 50,972 | 174,678 | 2,449,226 | 3,146,536 | 1,876,502 | 1,896,313 | 3,120,199 |
| J095 | OWSLEY CO BD OF EDUCATION | 0.063413% | 0.064261% | 77,340 | 31,867 | 109,207 | 1,531,231 | 1,967,182 | 1,173,170 | 1,185,556 | 1,950,716 |
| J096 | PENDLETON CO BD OF ED | 0.115316% | 0.121531% | 140,642 | 57,951 | 198,593 | 2,784,531 | 3,577,305 | 2,133,399 | 2,155,923 | 3,547,361 |
| J097 | HAZARD CITY SCHOOLS | 0.045748% | 0.041610% | 55,796 | 22,990 | 78,786 | 1,104,675 | 1,419,183 | 846,359 | 855,295 | 1,407,304 |
| J098 | PIKE CO BD OF EDUCATION | 0.486319% | 0.548925% | 593,126 | 244,393 | 837,519 | 11,743,125 | 15,086,468 | 8,997,126 | 9,092,114 | 14,960,189 |
| J099 | POWELL CO BD OF EDUCATION | 0.131776% | 0.122485% | 160,717 | 66,222 | 226,939 | 3,181,990 | 4,087,923 | 2,437,917 | 2,463,655 | 4,053,705 |
| J100 | CITY OF SOMERSET | 0.234266% | 0.242903% | 285,716 | 117,727 | 403,443 | 5,656,811 | 7,267,342 | 4,334,029 | 4,379,786 | 7,206,512 |
| J101 | ROBERTSON CO BD OF ED | 0.025609% | 0.021757% | 31,233 | 12,869 | 44,102 | 618,379 | 794,436 | 473,778 | 478,780 | 787,786 |
| J102 | ROCKCASTLE CO BD OF ED | 0.148359% | 0.153707% | 180,942 | 74,556 | 255,498 | 3,582,419 | 4,602,356 | 2,744,710 | 2,773,687 | 4,563,833 |
| J103 | ROWAN CO BD OF ED | 0.199747% | 0.206040% | 243,617 | 100,380 | 343,997 | 4,823,283 | 6,196,502 | 3,695,412 | 3,734,426 | 6,144,635 |
| J104 | RUSSELL CO BD OF ED | 0.157729% | 0.163743% | 192,370 | 79,265 | 271,635 | 3,808,676 | 4,893,030 | 2,918,059 | 2,948,867 | 4,852,074 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J105 | SCOTT CO BOARD OF ED | 0.515551% | 0.476023% | 628,778 | 259,084 | 887,862 | 12,448,989 | 15,993,296 | 9,537,932 | 9,638,629 | 15,859,427 |
| J106 | SHELBY CO LIBRARY | 0.013756% | 0.012821% | 16,777 | 6,913 | 23,690 | 332,166 | 426,735 | 254,492 | 257,179 | 423,163 |
| J107 | SIMPSON CO BD OF ED | 0.166483% | 0.164483% | 202,857 | 83,586 | 286,443 | 4,016,315 | 5,159,786 | 3,077,145 | 3,109,632 | 5,116,597 |
| J108 | SPENCER CO BD OF EDUC | 0.168652% | 0.169977% | 205,672 | 84,746 | 290,418 | 4,072,047 | 5,231,384 | 3,119,844 | 3,152,782 | 5,187,596 |
| J109 | TAYLOR CO BD OF ED | 0.156052% | 0.148028% | 190,324 | 78,422 | 268,746 | 3,768,181 | 4,841,007 | 2,887,034 | 2,917,514 | 4,800,486 |
| J110 | TODD CO BD OF ED | 0.117254% | 0.117802% | 143,006 | 58,924 | 201,930 | 2,831,328 | 3,637,425 | 2,169,253 | 2,192,155 | 3,606,978 |
| J111 | TRIGG CO BD OF ED | 0.106461% | 0.106899% | 129,843 | 53,501 | 183,344 | 2,570,709 | 3,302,607 | 1,969,578 | 1,990,372 | 3,274,963 |
| J112 | TRIMBLE CO BD OF ED | 0.062126% | 0.067506% | 75,771 | 31,221 | 106,992 | 1,500,154 | 1,927,257 | 1,149,360 | 1,161,494 | 1,911,126 |
| J113 | CITY OF MORGANFIELD | 0.089425% | 0.087031% | 109,065 | 44,939 | 154,004 | 2,159,342 | 2,774,120 | 1,654,404 | 1,671,870 | 2,750,900 |
| J115 | SPRINGFIELD WATER & SEWER | 0.028626% | 0.030998% | 34,912 | 14,386 | 49,298 | 691,231 | 888,029 | 529,594 | 535,185 | 880,596 |
| J117 | CITY OF SEBREE | 0.009756% | 0.011087% | 11,899 | 4,903 | 16,802 | 235,578 | 302,648 | 180,491 | 182,396 | 300,115 |
| J118 | CITY OF CORBIN | 0.067188% | 0.068020% | 81,859 | 33,729 | 115,588 | 1,620,696 | 2,082,118 | 1,241,714 | 1,254,823 | 2,064,690 |
| J119 | WOLFE CO BD OF EDUCATION | 0.064179% | 0.066031% | 78,274 | 32,252 | 110,526 | 1,549,728 | 1,990,945 | 1,187,341 | 1,199,877 | 1,974,280 |
| J120 | WOODFORD CO BD OF ED | 0.237924% | 0.229807% | 290,178 | 119,566 | 409,744 | 5,745,141 | 7,380,820 | 4,401,704 | 4,448,175 | 7,319,040 |
| J124 | PENNYRILE NAR TASK FORCE | 0.001124% | 0.001947% | 1,371 | 565 | 1,936 | 27,141 | 34,868 | 20,795 | 21,014 | 34,577 |
| J134 | LEX-FAY CO HUM RIGHTS COM | 0.007066% | 0.007065% | 8,618 | 3,551 | 12,169 | 170,622 | 219,200 | 130,724 | 132,104 | 217,365 |
| J135 | FLEMING CO EMS | 0.017472% | 0.015682% | 21,309 | 8,780 | 30,089 | 421,896 | 542,012 | 323,240 | 326,653 | 537,475 |
| J154 | CITY OF EARLINGTON | 0.008264% | 0.007536% | 11,299 | 4,656 | 15,955 | 223,697 | 287,386 | 171,388 | 175,198 | 284,980 |
| J156 | CITY OF JEFFERSONTOWN | 0.130134% | 0.126177% | 158,715 | 65,397 | 224,112 | 3,142,340 | 4,036,985 | 2,407,539 | 2,432,957 | 4,003,194 |
| J178 | LEBANON HOUSING AUTHORITY | 0.010911% | 0.010797% | 13,307 | 5,483 | 18,790 | 263,467 | 338,478 | 201,859 | 203,900 | 335,645 |
| J179 | MARSHALL CO TOURIST COM | 0.003122% | 0.004282% | 3,808 | 1,569 | 5,377 | 75,387 | 96,850 | 57,758 | 58,368 | 96,039 |
| J190 | CITY OF BLOOMFIELD | 0.010054% | 0.009301% | 12,262 | 5,053 | 17,315 | 242,774 | 311,893 | 186,004 | 187,967 | 309,282 |
| J200 | SOMERSET-PULASKI CONV & V | 0.005051% | 0.005728% | 6,160 | 2,538 | 8,698 | 121,966 | 156,691 | 93,446 | 94,432 | 155,379 |
| J203 | FRONTIER HOUSING INC | 0.010226% | 0.011860% | 12,472 | 5,139 | 17,611 | 246,927 | 317,228 | 189,186 | 191,183 | 314,573 |
| J205 | GEORGETOWN-SCOTT CO P COM | 0.020515% | 0.020327% | 25,076 | 10,333 | 35,409 | 496,486 | 637,838 | 380,388 | 384,404 | 632,499 |
| J210 | BOYD CO AMBULANCE SERVICE | 0.002055% | 0.001895% | 2,506 | 1,033 | 3,539 | 49,622 | 63,750 | 38,018 | 38,420 | 63,216 |
| J214 | COMM ACTION SOUTHERN KY | 0.200518% | 0.170350% | 244,556 | 100,768 | 345,324 | 4,841,900 | 6,220,420 | 3,709,676 | 3,748,841 | 6,168,353 |
| J217 | CITY OF PROVIDENCE | 0.055296% | 0.049111% | 67,441 | 27,788 | 95,229 | 1,335,230 | 1,715,379 | 1,023,002 | 1,033,802 | 1,701,021 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 0.072831% | 0.072297% | 88,827 | 36,600 | 125,427 | 1,758,647 | 2,259,345 | 1,347,407 | 1,361,632 | 2,240,434 |
| J224 | HOUSING AUTH OF HOPKINSVL | 0.031702% | 0.036536% | 38,665 | 15,931 | 54,596 | 765,507 | 983,452 | 586,502 | 592,694 | 975,220 |
| J234 | LFUC HOUSING AUTHORITY | 0.126705% | 0.125119% | 154,532 | 63,674 | 218,206 | 3,059,540 | 3,930,611 | 2,344,101 | 2,368,849 | 3,897,711 |
| J256 | CITY OF ST MATTHEWS | 0.055775% | 0.053896% | 68,024 | 28,029 | 96,053 | 1,346,797 | 1,730,238 | 1,031,863 | 1,042,757 | 1,715,756 |
| J259 | CITY OF PARK HILLS | 0.004382% | 0.004485% | 5,344 | 2,202 | 7,546 | 105,812 | 135,937 | 81,069 | 81,925 | 134,799 |
| J305 | SCOTT CO SOIL CONSER DIST | 0.000000% | 0.000111% | | | | | | | | |
| J310 | CANNONSBURG WATER DIST | 0.015651% | 0.014895% | 19,088 | 7,865 | 26,953 | 377,924 | 485,521 | 289,551 | 292,608 | 481,457 |
| J314 | BOWL GRN WARREN AIRPRT BD | 0.008618% | 0.008542% | 10,510 | 4,331 | 14,841 | 208,098 | 267,345 | 159,437 | 161,120 | 265,108 |
| J317 | PROVIDENCE MUN HOUSING AU | 0.005610% | 0.004414% | 6,843 | 2,819 | 9,662 | 135,464 | 174,032 | 103,788 | 104,883 | 172,575 |
| J319 | CITY OF ALEXANDRIA | 0.028081% | 0.027518% | 34,249 | 14,112 | 48,361 | 678,071 | 871,122 | 519,511 | 524,996 | 863,890 |
| J324 | CITY OF OAK GROVE | 0.029358% | 0.022008% | 35,805 | 14,753 | 50,558 | 708,906 | 910,737 | 543,137 | 548,871 | 903,113 |
| J334 | CENTRAL KY ED COOPERATIVE | 0.003085% | 0.005255% | 3,763 | 1,550 | 5,313 | 74,493 | 95,702 | 57,074 | 57,676 | 94,901 |
| J356 | CITY OF WEST BUECHEL | 0.007619% | 0.008629% | 9,292 | 3,829 | 13,121 | 183,976 | 236,355 | 140,955 | 142,443 | 234,376 |
| J359 | CITY OF FORT WRIGHT | 0.014143% | 0.014778% | 17,249 | 7,107 | 24,356 | 341,510 | 438,741 | 261,652 | 264,414 | 435,068 |
| J405 | GEORGETOWN HOUSING AUTHOR | 0.015206% | 0.019448% | 18,546 | 7,642 | 26,188 | 367,179 | 471,717 | 281,318 | 284,288 | 467,768 |
| J414 | WARREN CO PLANNING COMM | 0.027993% | 0.026790% | 34,140 | 14,068 | 48,208 | 675,946 | 868,392 | 517,883 | 523,351 | 861,123 |
| J417 | WEBSTER CO CONSER DIST | 0.003139% | 0.002898% | 3,829 | 1,577 | 5,406 | 75,797 | 97,377 | 58,073 | 58,686 | 96,562 |
| J419 | CITY OF COLD SPRING | 0.011736% | 0.010149% | 14,314 | 5,898 | 20,212 | 283,389 | 364,071 | 217,121 | 219,414 | 361,024 |
| J424 | CITY OF CROFTON | 0.001502% | 0.001667% | 1,832 | 755 | 2,587 | 36,269 | 46,595 | 27,788 | 28,081 | 46,205 |
| J434 | KY LEAGUE OF CITIES | 0.226715% | 0.223889% | 276,507 | 113,933 | 390,440 | 5,474,478 | 7,033,097 | 4,194,332 | 4,238,614 | 6,974,228 |
| J456 | CITY OF SHIVELY | 0.031215% | 0.029080% | 38,071 | 15,687 | 53,758 | 753,747 | 968,344 | 577,492 | 583,589 | 960,239 |
| J459 | N KY AREA PLAN COMMISSION | 0.115822% | 0.114443% | 141,259 | 58,205 | 199,464 | 2,796,749 | 3,593,002 | 2,142,760 | 2,165,383 | 3,562,927 |
| J510 | CITY OF CATLETTSBURG | 0.013687% | 0.014873% | 16,693 | 6,878 | 23,571 | 330,499 | 424,595 | 253,216 | 255,889 | 421,041 |
| J514 | BARREN RIVER AREA DEV | 0.052554% | 0.050622% | 64,097 | 26,410 | 90,507 | 1,269,019 | 1,630,317 | 972,273 | 982,538 | 1,616,671 |
| J519 | NORTHERN KY COOP ED SER | 0.049379% | 0.048252% | 60,224 | 24,815 | 85,039 | 1,192,353 | 1,531,823 | 913,534 | 923,179 | 1,519,001 |
| J524 | HOPKINSVILLE S W AUTHORI | 0.097777% | 0.097595% | 119,252 | 49,137 | 168,389 | 2,361,017 | 3,033,214 | 1,808,920 | 1,828,017 | 3,007,825 |
| J534 | BLUEGRASS AREA DEV DISRIC | 0.106606% | 0.103715% | 129,353 | 53,299 | 182,652 | 2,561,026 | 3,290,167 | 1,962,159 | 1,982,875 | 3,262,627 |
| J556 | LOUISVILLE CONV BUREAU | 0.185907% | 0.191328% | 226,736 | 93,425 | 320,161 | 4,489,089 | 5,767,161 | 3,439,365 | 3,475,677 | 5,718,888 |
| J559 | CITY OF CRESCENT SPRINGS | 0.009841% | 0.012875% | 12,002 | 4,945 | 16,947 | 237,630 | 305,285 | 182,063 | 183,985 | 302,730 |
| J610 | BOYD CO CONSERVATION DIST | 0.001559% | 0.001517% | 1,901 | 783 | 2,684 | 37,645 | 48,363 | 28,842 | 29,147 | 47,958 |
| J614 | BOWL GRN CONV & VISIT BUR | 0.013746% | 0.014439% | 16,765 | 6,908 | 23,673 | 331,924 | 426,425 | 254,307 | 256,992 | 422,856 |
| J619 | CITY OF FORT THOMAS | 0.067928% | 0.072172% | 82,847 | 34,136 | 116,983 | 1,640,255 | 2,107,246 | 1,256,697 | 1,269,967 | 2,089,607 |
| J656 | OHIO VALLEY ED COOP | 0.093974% | 0.093315% | 114,613 | 47,225 | 161,838 | 2,269,186 | 2,915,238 | 1,738,562 | 1,756,917 | 2,890,837 |
| J710 | BIG SANDY WATER DISTRICT | 0.011940% | 0.009390% | 14,563 | 6,000 | 20,563 | 288,315 | 370,400 | 220,896 | 223,228 | 367,299 |
| J714 | BOWLING GR/WARREN COMM ED | 0.015581% | 0.015419% | 19,003 | 7,830 | 26,833 | 376,234 | 483,350 | 288,256 | 291,299 | 479,304 |
| J719 | CITY OF SOUTHGATE | 0.009323% | 0.009323% | 11,171 | 4,603 | 15,774 | 221,162 | 284,128 | 169,446 | 171,235 | 281,750 |
| J756 | CITY OF PROSPECT | 0.013751% | 0.013046% | 16,771 | 6,910 | 23,681 | 332,045 | 426,580 | 254,400 | 257,086 | 423,010 |
| J759 | N KY COMMUNITY ACT COMM | 0.134562% | 0.134376% | 164,115 | 67,622 | 231,737 | 3,249,263 | 4,174,349 | 2,489,459 | 2,515,742 | 4,139,409 |
| J810 | HOUSING AUTH OF ASHLAND | 0.023675% | 0.023640% | 28,875 | 11,898 | 40,773 | 571,679 | 734,440 | 437,998 | 442,623 | 728,293 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|--------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J814 | HOUSING AUTH BOWLING GRN | 0.064055% | 0.056453% | 78,124 | 32,190 | 110,314 | 1,546,733 | 1,987,098 | 1,185,047 | 1,197,558 | 1,970,466 |
| J819 | CITY OF BELLEVUE | 0.024992% | 0.023592% | 30,480 | 12,559 | 43,039 | 603,481 | 775,296 | 462,364 | 467,245 | 768,806 |
| J834 | KY LEGAL SERVICE PROGRAMS | 0.018423% | 0.018462% | 22,236 | 9,162 | 31,398 | 440,247 | 565,589 | 337,300 | 340,861 | 560,854 |
| J856 | LOUISVILLE WATER COMPANY | 0.245810% | 1.262168% | 1,520,638 | 626,568 | 2,147,206 | 30,106,670 | 38,678,233 | 23,066,561 | 23,310,088 | 38,354,483 |
| J859 | CITY OF VILLA HILLS | 0.012419% | 0.011938% | 15,147 | 6,241 | 21,388 | 299,881 | 385,259 | 229,757 | 232,183 | 382,034 |
| J910 | CITY OF SANITATION DISTRICT #4 | 0.015615% | 0.016644% | 20,142 | 8,299 | 28,441 | 398,787 | 512,324 | 305,535 | 308,761 | 508,036 |
| J914 | BOWLING GRN HUM RIGHT COM | 0.002880% | 0.002785% | 3,513 | 1,447 | 4,960 | 69,543 | 89,343 | 53,281 | 53,844 | 88,595 |
| J919 | CITY OF DAYTON | 0.015766% | 0.011836% | 19,229 | 7,923 | 27,152 | 380,701 | 489,089 | 291,678 | 294,758 | 484,995 |
| J956 | OKOLONA FIRE DISTRICT | 0.001836% | 0.001680% | 2,240 | 923 | 3,163 | 44,334 | 56,956 | 33,967 | 34,325 | 56,479 |
| J959 | CITY OF INDEPENDENCE | 0.032158% | 0.032863% | 39,221 | 16,161 | 55,382 | 776,518 | 997,598 | 594,938 | 601,419 | 989,247 |
| K001 | CITY OF COLUMBIA | 0.027142% | 0.024410% | 33,103 | 13,640 | 46,743 | 655,397 | 841,992 | 502,140 | 507,441 | 834,945 |
| K002 | ALLEN CO BD OF ED | 0.158704% | 0.157020% | 193,559 | 79,755 | 273,314 | 3,832,219 | 4,923,276 | 2,936,097 | 2,967,095 | 4,882,067 |
| K003 | ANDERSON CO BD OF ED | 0.171980% | 0.163430% | 209,750 | 86,426 | 296,176 | 4,152,794 | 5,335,121 | 3,181,709 | 3,215,301 | 5,290,464 |
| K004 | CITY OF WICKLIFFE | 0.009497% | 0.009737% | 11,583 | 4,773 | 16,356 | 229,324 | 294,614 | 175,699 | 177,554 | 292,148 |
| K005 | BARREN CO BD OF EDUCATION | 0.252580% | 0.270378% | 308,053 | 126,931 | 434,984 | 6,099,039 | 7,835,475 | 4,672,847 | 4,722,181 | 7,769,889 |
| K005 | CITY OF OWINGSVILLE | 0.018737% | 0.018375% | 22,853 | 9,416 | 32,269 | 452,442 | 581,255 | 350,303 | 356,389 | 576,389 |
| K007 | BELL CO BD OF ED | 0.150039% | 0.154603% | 182,991 | 76,400 | 259,391 | 3,622,986 | 4,654,473 | 2,775,791 | 2,805,096 | 4,615,513 |
| K009 | PARIS BD OF EDUCATION | 0.042432% | 0.042134% | 51,751 | 21,324 | 73,075 | 1,024,604 | 1,316,315 | 785,012 | 793,299 | 1,305,297 |
| K010 | CITY OF ASHLAND | 0.308789% | 0.307458% | 376,606 | 155,178 | 531,784 | 7,456,315 | 9,579,176 | 5,712,739 | 5,773,052 | 9,498,995 |
| K010 | CITY OF DANVILLE | 0.128266% | 0.124772% | 156,436 | 64,458 | 220,894 | 3,097,234 | 3,979,036 | 2,372,980 | 2,398,033 | 3,945,730 |
| K012 | AUGUSTA BD OF ED | 0.011104% | 0.010553% | 13,542 | 5,580 | 19,122 | 268,128 | 344,466 | 205,429 | 207,598 | 341,582 |
| K013 | JACKSON CITY SCHOOLS | 0.020033% | 0.024927% | 24,433 | 10,067 | 34,500 | 483,736 | 621,459 | 370,620 | 374,533 | 616,257 |
| K014 | CLOVERPORT INDEPENDENT SC | 0.023022% | 0.023072% | 20,615 | 8,494 | 29,109 | 408,132 | 524,330 | 312,695 | 315,996 | 519,941 |
| K015 | BULLITT CO PUBLIC LIBRARY | 0.068726% | 0.06642% | 83,819 | 34,537 | 118,356 | 1,659,524 | 2,132,001 | 1,271,465 | 1,284,886 | 2,114,155 |
| K016 | CITY OF MORGANTOWN | 0.028259% | 0.031431% | 35,685 | 14,704 | 50,389 | 706,516 | 907,665 | 541,305 | 547,020 | 900,068 |
| K017 | GEORGE COON PUBLIC LIBRAR | 0.005048% | 0.005526% | 6,156 | 2,537 | 8,693 | 121,894 | 156,598 | 93,390 | 94,376 | 155,287 |
| K018 | CITY OF MURRAY | 0.167220% | 0.169624% | 203,945 | 84,034 | 287,979 | 4,037,854 | 5,187,458 | 3,093,647 | 3,126,309 | 5,144,037 |
| K019 | CITY OF NEWPORT | 0.086685% | 0.086417% | 105,723 | 43,562 | 149,285 | 2,093,179 | 2,689,121 | 1,603,713 | 1,620,644 | 2,666,612 |
| K020 | CARLISLE CO BD OF ED | 0.033783% | 0.036640% | 41,203 | 16,977 | 58,180 | 815,757 | 1,048,008 | 625,001 | 631,600 | 1,039,236 |
| K021 | CARROLL CO PUBLIC LIBRARY | 0.016306% | 0.016357% | 19,887 | 8,194 | 28,081 | 393,740 | 505,841 | 301,669 | 304,853 | 501,607 |
| K022 | CARTER CO EMER AMBUL DIST | 0.045588% | 0.041746% | 55,600 | 22,910 | 78,510 | 1,100,812 | 1,414,220 | 843,399 | 852,303 | 1,402,382 |
| K023 | CASEY CO AMBULANCE SERV | 0.019925% | 0.017677% | 24,301 | 10,013 | 34,314 | 481,128 | 618,108 | 368,622 | 372,513 | 612,935 |
| K025 | CLARK CO LIBRARY BD | 0.034031% | 0.035553% | 41,505 | 17,102 | 58,607 | 821,745 | 1,055,701 | 629,589 | 636,236 | 1,046,865 |
| K026 | CITY OF MANCHESTER | 0.032587% | 0.039035% | 39,744 | 16,376 | 56,120 | 786,877 | 1,010,906 | 602,875 | 609,239 | 1,002,444 |
| K027 | CLINTON CO PUBLIC LIBRARY | 0.003068% | 0.002967% | 3,742 | 1,542 | 5,284 | 74,083 | 95,175 | 56,759 | 57,359 | 94,378 |
| K028 | CITY OF MARION | 0.033099% | 0.035829% | 40,368 | 16,633 | 57,001 | 799,240 | 1,026,789 | 612,347 | 618,812 | 1,018,194 |
| K029 | CITY OF BURKESVILLE | 0.024646% | 0.025105% | 30,058 | 12,386 | 42,444 | 595,126 | 764,562 | 455,962 | 460,776 | 758,162 |
| K030 | OWENSBORO BD OF ED | 0.313897% | 0.302039% | 382,836 | 157,745 | 540,581 | 7,579,658 | 9,737,635 | 5,807,239 | 5,868,550 | 9,656,128 |
| K032 | ELLIOTT CO AMB SERVICE | 0.000000% | 0.006919% | | | | | | | | |
| K033 | ESTILL CO BD OF EDUCATION | 0.131709% | 0.125932% | 160,635 | 66,189 | 226,824 | 3,180,372 | 4,085,844 | 2,436,677 | 2,462,403 | 4,051,644 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 0.365898% | 0.388562% | 3,739,240 | 1,540,728 | 5,279,968 | 74,032,113 | 95,109,532 | 56,720,529 | 57,319,360 | 94,313,434 |
| K035 | LICKING VALLEY COM ACTION | 0.063964% | 0.072038% | 78,012 | 32,144 | 110,156 | 1,544,536 | 1,984,275 | 1,183,364 | 1,195,857 | 1,967,666 |
| K036 | FLOYD CO SCHOOLS | 0.370355% | 0.344159% | 451,693 | 186,117 | 637,810 | 8,942,947 | 11,489,062 | 6,851,739 | 6,924,076 | 11,392,894 |
| K038 | FULTON CITY SCHOOLS | 0.015381% | 0.017122% | 18,759 | 7,730 | 26,489 | 371,404 | 477,146 | 284,556 | 287,560 | 473,152 |
| K039 | GALLATIN CO PUBLIC LIB | 0.006767% | 0.007031% | 8,253 | 3,401 | 11,654 | 163,402 | 209,924 | 125,193 | 126,514 | 208,167 |
| K040 | GARRARD CO BD OF ED | 0.125357% | 0.125298% | 152,889 | 62,997 | 215,886 | 3,026,990 | 3,888,794 | 2,319,162 | 2,343,647 | 3,856,243 |
| K041 | CITY OF WILLIAMSTOWN | 0.069652% | 0.067812% | 84,950 | 35,003 | 119,953 | 1,681,884 | 2,160,727 | 1,288,594 | 1,302,199 | 2,142,641 |
| K042 | GRAVES CO BD OF ED | 0.213406% | 0.21545% | 260,275 | 107,244 | 367,519 | 5,153,106 | 6,620,228 | 3,948,110 | 3,989,792 | 6,564,815 |
| K043 | CITY OF LEITCHFIELD | 0.055671% | 0.056485% | 67,897 | 27,977 | 95,874 | 1,344,285 | 1,727,012 | 1,029,939 | 1,040,813 | 1,712,556 |
| K044 | CITY OF GREENSBURG | 0.028808% | 0.028968% | 35,135 | 14,477 | 49,612 | 695,626 | 893,675 | 532,961 | 538,588 | 886,194 |
| K045 | GREENUP CO BD OF ED | 0.158930% | 0.155025% | 193,835 | 79,868 | 273,703 | 3,837,676 | 4,930,287 | 2,940,278 | 2,971,321 | 4,889,019 |
| K046 | CITY OF HAWESVILLE | 0.013823% | 0.013182% | 16,859 | 6,947 | 23,806 | 333,783 | 428,814 | 255,732 | 258,432 | 425,224 |
| K047 | HARDIN CO BD OF ED | 0.821673% | 0.807790% | 1,002,132 | 412,921 | 1,415,053 | 19,840,904 | 25,489,737 | 15,201,330 | 15,361,819 | 25,276,380 |
| K048 | HARLAM INDEPENDENT SCHOOL | 0.024212% | 0.023907% | 29,529 | 12,167 | 41,696 | 584,646 | 751,099 | 447,933 | 452,662 | 744,812 |
| K049 | CITY OF CYNTHIANA | 0.057061% | 0.054763% | 69,593 | 28,675 | 98,268 | 1,377,850 | 1,770,132 | 1,055,655 | 1,066,800 | 1,755,316 |
| K050 | CAVERNA INDEPENDENT SCH | 0.038629% | 0.038629% | 46,381 | 19,111 | 65,492 | 918,285 | 1,179,726 | 703,554 | 710,982 | 1,169,852 |
| K052 | HENRY CO BD OF EDUCATION | 0.111466% | 0.113449% | 135,946 | 56,016 | 191,962 | 2,691,565 | 3,457,871 | 2,062,172 | 2,083,944 | 3,428,927 |
| K055 | JACKSON CO CONSERV DIST | 0.000000% | 0.000000% | | | | | | | | |
| K057 | JESSAMINE CO PUBLIC LIBRA | 0.059735% | 0.051559% | 72,854 | 30,019 | 102,873 | 1,442,419 | 1,853,084 | 1,105,125 | 1,116,793 | 1,837,574 |
| K058 | JOHNSON CO BD OF ED | 0.172061% | 0.17208% | 209,850 | 86,467 | 296,317 | 4,154,750 | 5,337,634 | 3,183,208 | 3,218,815 | 5,292,956 |
| K060 | LKLP COMM ACTION COUNCIL | 0.365864% | 0.336080% | 446,216 | 183,860 | 630,076 | 8,834,503 | 11,349,743 | 6,768,653 | 6,840,113 | 11,254,742 |
| K061 | BARBOURVILLE CITY SCHOOLS | 0.020795% | 0.021792% | 25,362 | 10,450 | 35,812 | 502,136 | 645,097 | 384,717 | 388,779 | 639,698 |
| K062 | LARUE CO BD OF EDUCATION | 0.119988% | 0.115658% | 146,341 | 60,298 | 206,639 | 2,897,345 | 3,722,238 | 2,219,833 | 2,243,269 | 3,691,082 |
| K063 | LONDON UTILITY COMM | 0.053925% | 0.052443% | 65,768 | 27,099 | 92,867 | 1,302,125 | 1,672,848 | 997,637 | 1,008,170 | 1,658,846 |
| K064 | CITY OF LOUISA | 0.021514% | 0.020207% | 26,239 | 10,812 | 37,051 | 519,498 | 667,402 | 398,019 | 402,221 | 661,816 |
| K065 | CITY OF BEATTYVILLE | 0.028075% | 0.026532% | 34,241 | 14,109 | 48,350 | 677,926 | 870,936 | 519,400 | 524,884 | 863,646 |
| K066 | LESUE CO PUBLIC LIBRARY | 0.009860% | 0.009854% | 12,025 | 4,955 | 16,980 | 238,089 | 305,874 | 182,415 | 184,340 | 303,314 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| K067 | LETCHER CO BD OF ED | 0.187071% | 0.187071% | 219,079 | 90,270 | 309,349 | 4,337,470 | 5,572,376 | 3,323,201 | 3,358,286 | 5,525,733 |
| K068 | LEWIS CO BD OF ED | 0.110483% | 0.109481% | 134,748 | 55,522 | 190,270 | 2,667,828 | 3,427,376 | 2,043,987 | 2,065,566 | 3,398,688 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 0.007823% | 0.007897% | 8,893 | 3,665 | 12,558 | 176,080 | 226,211 | 134,905 | 136,330 | 224,317 |
| K070 | LIVINGSTON CO CONSERV DIS | 0.001779% | 0.001593% | 2,170 | 894 | 3,064 | 42,957 | 55,188 | 33,260 | 33,260 | 54,726 |
| K071 | CITY OF RUSSELLVILLE | 0.076003% | 0.073183% | 92,695 | 38,194 | 130,889 | 1,835,241 | 2,357,746 | 1,406,091 | 1,420,935 | 2,338,011 |
| K072 | LYON CO BD OF EDUCATION | 0.057294% | 0.054917% | 69,877 | 28,792 | 98,669 | 1,383,476 | 1,777,360 | 1,059,965 | 1,071,156 | 1,762,483 |
| K073 | PADUCAH BOARD OF ED | 0.185165% | 0.190596% | 225,832 | 93,052 | 318,884 | 4,471,172 | 5,744,143 | 3,425,638 | 3,461,804 | 5,696,063 |
| K074 | MCCREARY CO WATER DIST | 0.041740% | 0.044229% | 50,907 | 20,976 | 71,883 | 1,007,894 | 1,294,848 | 772,209 | 780,362 | 1,284,010 |
| K075 | CITY OF CALHOUN | 0.008059% | 0.007846% | 9,829 | 4,050 | 13,879 | 194,600 | 250,004 | 149,095 | 150,669 | 247,912 |
| K077 | MAGOFFIN CO LIBRARY | 0.001881% | 0.002190% | 2,294 | 945 | 3,239 | 45,420 | 58,352 | 34,799 | 35,167 | 57,863 |
| K078 | CITY OF LEBANON | 0.057225% | 0.059201% | 69,793 | 28,758 | 98,551 | 1,381,810 | 1,775,220 | 1,058,689 | 1,069,866 | 1,760,361 |
| K079 | CITY OF BENTON | 0.058677% | 0.059579% | 71,564 | 29,487 | 101,051 | 1,416,871 | 1,820,263 | 1,085,552 | 1,097,012 | 1,805,027 |
| K080 | MARTIN COUNTY LIBRARY | 0.007141% | 0.007564% | 8,709 | 3,589 | 12,298 | 172,433 | 221,526 | 132,112 | 133,507 | 219,672 |
| K081 | MAYSVILLE UTILITY COMM | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K082 | CITY OF MULDRAGH | 0.011119% | 0.012450% | 13,561 | 5,588 | 19,149 | 268,940 | 344,931 | 205,707 | 207,878 | 342,044 |
| K083 | CITY OF FRENCHBURG | 0.009941% | 0.010214% | 12,124 | 4,996 | 17,120 | 240,045 | 308,387 | 183,913 | 185,855 | 305,806 |
| K085 | METCALFE HEALTH CARE CTN | 0.072851% | 0.070813% | 88,500 | 36,610 | 125,460 | 1,759,130 | 2,259,966 | 1,347,777 | 1,362,006 | 2,241,049 |
| K086 | MONROE CO CONSERV DIST | 0.002054% | 0.002264% | 2,506 | 1,032 | 3,538 | 49,598 | 63,719 | 38,000 | 38,401 | 63,185 |
| K087 | MONTGOMERY CO BD OF ED | 0.225106% | 0.230285% | 274,655 | 113,169 | 387,824 | 5,437,799 | 6,985,975 | 4,166,230 | 4,210,215 | 6,927,500 |
| K088 | GATEWAY COMM SER ORGANIZ | 0.180839% | 0.128466% | 220,556 | 90,878 | 311,434 | 4,366,712 | 5,609,943 | 3,345,605 | 3,380,926 | 5,562,986 |
| K089 | MUHLENBERG CO BD OF ED | 0.293286% | 0.304098% | 357,698 | 147,387 | 505,085 | 7,081,865 | 9,098,246 | 5,425,926 | 5,483,211 | 9,022,091 |
| K090 | NELSON COUNTY BD OF ED | 0.231541% | 0.234698% | 282,393 | 116,358 | 398,751 | 5,591,011 | 7,182,808 | 4,288,615 | 4,328,840 | 7,122,685 |
| K091 | CITY OF CARLSLE | 0.023119% | 0.024509% | 28,197 | 11,618 | 39,815 | 558,254 | 717,192 | 427,712 | 432,228 | 711,189 |
| K092 | OHIO CO LIBRARY | 0.014202% | 0.013209% | 17,321 | 7,137 | 24,458 | 344,935 | 440,571 | 262,744 | 265,517 | 436,883 |
| K093 | OLDHAM CO LIBRARY BD | 0.033159% | 0.035911% | 40,441 | 16,664 | 57,105 | 800,689 | 1,028,650 | 613,457 | 619,533 | 1,020,040 |
| K094 | OWEN CO PUBLIC LIBRARY | 0.007745% | 0.007922% | 9,446 | 3,892 | 13,338 | 187,018 | 240,263 | 143,286 | 144,799 | 238,252 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 0.001681% | 0.001533% | 2,050 | 845 | 2,895 | 40,591 | 52,148 | 31,099 | 31,428 | 51,711 |
| K096 | PENDELTON CO LIBRARY | 0.010021% | 0.010194% | 12,221 | 5,036 | 17,257 | 241,977 | 310,869 | 185,393 | 187,350 | 308,267 |
| K097 | PERRY CO BD OF EDUCATION | 0.241042% | 0.239571% | 293,981 | 121,133 | 415,114 | 5,820,431 | 7,477,546 | 4,459,388 | 4,506,469 | 7,414,956 |
| K098 | PIKEVILLE INDEPENDENT SCH | 0.044930% | 0.046221% | 54,797 | 22,579 | 77,376 | 1,084,923 | 1,393,807 | 831,226 | 840,001 | 1,382,141 |
| K099 | CITY OF STANTON | 0.010431% | 0.009641% | 12,722 | 5,242 | 17,964 | 251,877 | 323,588 | 192,978 | 195,016 | 320,879 |
| K100 | SOMERSET BD OF EDUCATION | 0.069905% | 0.071091% | 85,257 | 35,130 | 120,387 | 1,687,993 | 2,168,576 | 1,293,275 | 1,306,929 | 2,150,424 |
| K101 | CITY OF MOUNT OLIVET | 0.000679% | 0.000814% | 829 | 341 | 1,170 | 16,396 | 21,064 | 12,562 | 12,694 | 20,887 |
| K102 | ROCKCASTLE CONSERV DIST | 0.000989% | 0.000956% | 1,206 | 497 | 1,703 | 23,881 | 30,681 | 18,297 | 18,490 | 30,424 |
| K103 | CITY OF MOREHEAD | 0.057124% | 0.057609% | 69,780 | 28,752 | 98,532 | 1,381,544 | 1,774,879 | 1,058,485 | 1,069,660 | 1,760,022 |
| K104 | RUSSELL CO CONS DIST | 0.001189% | 0.001186% | 1,450 | 598 | 2,048 | 28,711 | 36,885 | 21,997 | 22,229 | 36,576 |
| K105 | CITY OF GEORGETOWN | 0.133830% | 0.136796% | 163,223 | 67,255 | 230,478 | 3,231,588 | 4,151,641 | 2,475,917 | 2,502,056 | 4,116,891 |
| K106 | CITY OF SHELBYVILLE | 0.064644% | 0.059816% | 78,842 | 32,486 | 111,328 | 1,560,956 | 2,005,370 | 1,195,944 | 1,208,570 | 1,988,585 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 0.006209% | 0.006329% | 7,573 | 3,120 | 10,693 | 149,928 | 192,614 | 114,869 | 116,082 | 191,002 |
| K108 | CITY OF TAYLORSVILLE | 0.030474% | 0.034343% | 37,166 | 15,314 | 52,480 | 735,854 | 945,357 | 563,783 | 569,735 | 937,444 |
| K109 | CAMPBELLSVILLE MUN WTR&SEWR | 0.066120% | 0.062642% | 80,642 | 33,228 | 113,870 | 1,596,597 | 2,051,158 | 1,223,251 | 1,236,165 | 2,033,989 |
| K110 | TODD COUNTY WATER DIST | 0.012911% | 0.012480% | 15,747 | 6,488 | 22,235 | 311,761 | 400,522 | 238,859 | 241,381 | 397,169 |
| K111 | CITY OF CADIZ | 0.042322% | 0.043466% | 51,617 | 21,268 | 72,885 | 1,021,948 | 1,312,903 | 782,977 | 791,243 | 1,301,913 |
| K112 | TRIMBLE CO LIBRARY | 0.008472% | 0.007819% | 10,332 | 4,257 | 14,589 | 204,573 | 262,816 | 156,736 | 158,391 | 260,616 |
| K113 | UNION CO BD OF EDUCATION | 0.132346% | 0.138943% | 161,412 | 66,509 | 227,921 | 3,195,753 | 4,105,605 | 2,448,462 | 2,474,312 | 4,071,240 |
| K114 | CITY OF BOWLING GREEN | 0.432316% | 0.424869% | 527,262 | 217,255 | 744,517 | 10,439,117 | 13,411,200 | 7,998,046 | 8,082,486 | 13,298,944 |
| K115 | CITY OF SPRINGFIELD | 0.027187% | 0.027776% | 33,157 | 13,662 | 46,819 | 656,483 | 843,388 | 502,972 | 508,282 | 836,329 |
| K116 | WAYNE CO BD OF ED | 0.170935% | 0.174840% | 208,476 | 85,901 | 294,377 | 4,127,560 | 5,302,703 | 3,162,376 | 3,195,763 | 5,258,318 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 0.006068% | 0.006114% | 7,401 | 3,049 | 10,450 | 146,524 | 188,240 | 112,261 | 113,446 | 186,664 |
| K118 | WHITLEY CO BD OF ED | 0.240966% | 0.246286% | 293,887 | 121,094 | 414,981 | 5,818,596 | 7,475,188 | 4,457,982 | 4,505,048 | 7,412,618 |
| K119 | WOLFE COUNTY LIBRARY | 0.002750% | 0.003090% | 3,353 | 1,382 | 4,735 | 66,404 | 85,310 | 50,876 | 51,413 | 84,596 |
| K120 | CITY OF VERSAILLES | 0.084475% | 0.091177% | 103,027 | 42,452 | 145,479 | 2,039,814 | 2,620,563 | 1,562,827 | 1,579,326 | 2,598,628 |
| K137 | KY MAGISTRATES/COMM ASSOC | 0.007630% | 0.007544% | 9,306 | 3,834 | 13,140 | 184,241 | 236,696 | 141,159 | 142,649 | 234,715 |
| K141 | GRANT CO PLANNING COMM | 0.002110% | 0.001964% | 2,573 | 1,060 | 3,633 | 50,950 | 65,456 | 39,036 | 39,448 | 64,908 |
| K181 | WESTERN LEWIS-RECTORVILLE | 0.006795% | 0.007272% | 8,287 | 3,415 | 11,702 | 164,079 | 210,793 | 125,711 | 127,038 | 209,028 |
| K200 | CITY OF FERGUSON | 0.000042% | 0.000000% | 519 | 214 | 733 | 10,262 | 13,184 | 7,863 | 7,946 | 13,074 |
| K214 | GREEN RIVER EDUC COOP | 0.003729% | 0.005146% | 4,548 | 1,874 | 6,422 | 90,044 | 115,680 | 68,988 | 69,717 | 114,712 |
| K219 | NORTHERN KY WATER SER DIS | 0.339610% | 0.330768% | 414,196 | 170,667 | 584,863 | 8,200,549 | 10,535,298 | 6,282,942 | 6,349,274 | 10,447,114 |
| K237 | KY CO JUDGE/EX ASSOC | 0.007638% | 0.007540% | 9,316 | 3,838 | 13,154 | 184,434 | 236,944 | 141,307 | 142,798 | 234,961 |
| K256 | JEFFERSONTOWN FIRE DIST | 0.003425% | 0.002171% | 4,177 | 1,721 | 5,898 | 82,703 | 106,250 | 63,364 | 64,033 | 105,360 |
| K314 | KY LEGAL AID | 0.077346% | 0.069207% | 94,333 | 38,869 | 133,202 | 1,867,671 | 2,399,409 | 1,430,937 | 1,446,044 | 2,379,325 |
| K315 | MT WASHINGTON FIRE P DIST | 0.002314% | 0.002306% | 2,822 | 1,163 | 3,985 | 55,876 | 71,784 | 42,810 | 43,262 | 71,183 |
| K319 | CITY OF SILVER GROVE | 0.003829% | 0.003714% | 4,670 | 1,924 | 6,594 | 92,459 | 118,782 | 70,838 | 71,586 | 117,788 |
| K337 | KY COUNCIL OF ADD'S | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K356 | ST MATTHEWS FIRE DIST. | 0.003011% | 0.002859% | 3,672 | 1,513 | 5,185 | 72,706 | 93,407 | 55,705 | 56,293 | 92,625 |
| K414 | CITY OF SMITHS GROVE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 0.000499% | 0.002875% | 608 | 251 | 859 | 12,049 | 15,480 | 9,232 | 9,329 | 15,350 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| K459 | CITY OF LAKESIDE PARK | 0.001654% | 0.001582% | 2,017 | 831 | 2,848 | 39,939 | 51,310 | 30,600 | 30,923 | 50,880 |
| K519 | CITY OF MELBOURNE | 0.001346% | 0.001354% | 1,642 | 676 | 2,318 | 32,502 | 41,755 | 24,902 | 25,165 | 41,406 |
| K559 | CITY OF TAYLOR MILL | 0.019298% | 0.018841% | 23,537 | 9,698 | 33,235 | 465,988 | 598,658 | 357,022 | 360,791 | 593,647 |
| K614 | WARREN CO PUBLIC LIBRARY | 0.048460% | 0.048144% | 59,104 | 24,353 | 83,457 | 1,170,162 | 1,503,314 | 896,532 | 905,998 | 1,490,731 |
| K619 | CAMPBELL CO CONS DISPATCH | 0.054053% | 0.056143% | 65,925 | 27,164 | 93,089 | 1,305,216 | 1,676,819 | 1,000,005 | 1,010,563 | 1,662,783 |
| K659 | CITY OF EDGEWOOD | 0.033171% | 0.032903% | 40,456 | 16,670 | 57,126 | 800,979 | 1,029,023 | 613,679 | 620,158 | 1,020,409 |
| K719 | CENTRAL CAMPBELL CO FIRE | 0.001141% | 0.001180% | 1,391 | 573 | 1,964 | 27,552 | 35,996 | 21,109 | 21,332 | 35,100 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 0.002220% | 0.002159% | 2,708 | 1,116 | 3,824 | 53,606 | 68,868 | 41,071 | 41,503 | 68,292 |
| K856 | HIGHVIEW FIRE DISTRICT | 0.002385% | 0.002352% | 2,909 | 1,199 | 4,108 | 57,590 | 73,987 | 44,124 | 44,589 | 73,368 |
| K859 | CITY OF FORT MITCHELL | 0.022854% | 0.021450% | 27,873 | 11,485 | 39,358 | 551,855 | 708,971 | 422,810 | 427,273 | 703,307 |
| K959 | HOUSING AUTH OF COVINGTON | 0.048383% | 0.038613% | 59,009 | 24,314 | 83,323 | 1,168,302 | 1,500,926 | 895,108 | 904,558 | 1,488,362 |
| L002 | ALLEN CO CONSERVATION DIS | 0.001401% | 0.001320% | 1,709 | 704 | 2,413 | 33,830 | 43,461 | 25,919 | 26,193 | 43,098 |
| L003 | ANDERSON PUBLIC LIBRARY | 0.011958% | 0.013027% | 14,584 | 6,009 | 20,593 | 288,749 | 370,958 | 221,229 | 223,564 | 367,853 |
| L004 | CITY OF BARLOW | 0.003946% | 0.003926% | 4,812 | 1,983 | 6,795 | 95,284 | 122,412 | 73,003 | 73,774 | 121,387 |
| L005 | CITY OF GLASGOW | 0.121407% | 0.119133% | 148,071 | 61,012 | 209,083 | 2,931,610 | 3,766,258 | 2,246,086 | 2,269,799 | 3,734,733 |
| L006 | BATH CO WATER DISTRICT | 0.013614% | 0.013995% | 16,604 | 6,842 | 23,446 | 236,737 | 422,330 | 251,865 | 254,524 | 418,795 |
| L007 | BELL CO COURT CLERK | 0.008623% | 0.009619% | 11,418 | 4,705 | 16,123 | 226,064 | 290,426 | 173,201 | 175,030 | 287,995 |
| L009 | BOONE CO BO OF ED | 1.183132% | 1.056109% | 1,442,975 | 594,568 | 2,037,543 | 28,569,040 | 36,702,829 | 21,888,488 | 22,110,578 | 36,395,614 |
| L010 | CITY OF PARIS | 0.1617023% | 0.1617903% | 203,705 | 83,935 | 287,640 | 4,033,098 | 5,181,346 | 3,090,003 | 3,122,626 | 5,137,977 |
| L010 | FVCO AREA DEVELOPMNT DIST | 0.042688% | 0.044981% | 52,063 | 21,452 | 73,515 | 1,030,785 | 1,324,257 | 789,748 | 798,086 | 1,313,172 |
| L011 | DANVILLE BOYLE CO REC | 0.008749% | 0.005331% | 11,890 | 4,899 | 16,789 | 235,409 | 302,431 | 180,361 | 182,265 | 299,900 |
| L012 | BRACKEN COUNTY PUB LIBRAR | 0.004992% | 0.004808% | 6,088 | 2,509 | 8,597 | 120,542 | 154,861 | 92,354 | 93,329 | 153,564 |
| L013 | BREATHITT CO PUBLIC LIB | 0.006837% | 0.006361% | 8,339 | 3,436 | 11,775 | 165,093 | 212,096 | 126,488 | 127,823 | 210,320 |
| L014 | BRECKINRIDGE CO CLERK OFF | 0.012132% | 0.012061% | 14,796 | 6,097 | 20,893 | 292,951 | 376,356 | 224,448 | 226,817 | 373,206 |
| L015 | CITY OF MT WASHINGTON | 0.092987% | 0.074507% | 113,410 | 46,729 | 160,139 | 2,245,353 | 2,884,620 | 1,720,302 | 1,738,465 | 2,860,475 |
| L016 | BUTLER CO AMBULANCE SVC | 0.025040% | 0.021257% | 30,539 | 12,584 | 43,123 | 604,640 | 776,785 | 463,252 | 468,142 | 770,283 |
| L018 | MURRAY PUBLIC SCHOOLS | 0.157394% | 0.146254% | 191,962 | 79,096 | 271,058 | 3,800,586 | 4,882,638 | 2,911,862 | 2,942,604 | 4,841,769 |
| L021 | CITY OF CARROLLTON | 0.055003% | 0.054705% | 67,083 | 27,641 | 94,724 | 1,328,155 | 1,706,290 | 1,017,581 | 1,028,324 | 1,692,007 |
| L022 | NORTHEAST KY CAA | 0.102300% | 0.104846% | 124,767 | 51,410 | 176,177 | 2,470,234 | 3,173,525 | 1,892,597 | 1,912,578 | 3,146,962 |
| L023 | CITY OF LIBERTY | 0.033902% | 0.031909% | 41,348 | 17,037 | 58,385 | 818,630 | 1,051,699 | 627,203 | 633,824 | 1,042,896 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 0.013786% | 0.012875% | 16,814 | 6,928 | 23,742 | 332,890 | 427,666 | 255,047 | 257,740 | 424,086 |
| L025 | CITY OF WINCHESTER | 0.084302% | 0.084387% | 102,816 | 42,365 | 145,181 | 2,035,637 | 2,615,196 | 1,559,626 | 1,576,092 | 2,493,006 |
| L026 | DANIEL BOONE COMM AGENCY | 0.128738% | 0.133352% | 157,011 | 64,696 | 221,707 | 3,108,631 | 3,993,679 | 2,381,712 | 2,406,858 | 3,960,250 |
| L027 | CITY OF ALBANY | 0.041486% | 0.041926% | 50,598 | 20,848 | 71,446 | 1,001,761 | 1,286,968 | 767,510 | 775,613 | 1,276,196 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 0.018685% | 0.019329% | 22,789 | 9,390 | 32,179 | 451,186 | 579,641 | 345,681 | 349,331 | 574,790 |
| L029 | CUMBERLAND CO SOIL & WAT | 0.001144% | 0.001090% | 1,396 | 575 | 1,971 | 27,624 | 35,489 | 21,165 | 21,388 | 35,192 |
| L031 | EDMONSON CO AMBULANCE DIS | 0.010273% | 0.010840% | 12,529 | 5,163 | 17,692 | 248,062 | 318,686 | 190,055 | 192,062 | 316,019 |
| L032 | SANDY HOOK WATER DISTRICT | 0.008531% | 0.008074% | 10,405 | 4,287 | 14,692 | 205,998 | 264,647 | 157,827 | 159,494 | 262,431 |
| L033 | CITY OF IRVINE | 0.018295% | 0.019431% | 22,313 | 9,194 | 31,507 | 441,769 | 567,543 | 338,466 | 342,039 | 562,792 |
| L035 | CITY OF FLEMINGSBURG | 0.026090% | 0.024642% | 31,820 | 13,111 | 44,931 | 629,994 | 809,358 | 482,677 | 487,773 | 802,583 |
| L036 | FLOYD CO LIBRARY | 0.018348% | 0.019021% | 22,377 | 9,221 | 31,598 | 443,048 | 569,187 | 339,446 | 343,030 | 564,423 |
| L038 | FULTON CO LIBRARY | 0.004949% | 0.005427% | 6,036 | 2,487 | 8,523 | 119,503 | 153,527 | 91,559 | 92,525 | 152,242 |
| L039 | CITY OF WARSAW | 0.009333% | 0.007949% | 11,383 | 4,690 | 16,073 | 225,364 | 289,526 | 172,665 | 174,488 | 287,103 |
| L041 | GRANT CO PUBLIC LIBRARY | 0.017413% | 0.016900% | 21,237 | 8,751 | 29,988 | 420,471 | 540,182 | 322,149 | 325,550 | 535,660 |
| L042 | MAYFIELD CITY SCHOOLS | 0.127910% | 0.125930% | 156,002 | 64,280 | 220,282 | 3,088,638 | 3,967,993 | 2,366,394 | 2,391,377 | 3,934,779 |
| L043 | LEITCHFIELD UTILITY COMM | 0.052407% | 0.050106% | 63,917 | 26,336 | 90,253 | 1,265,470 | 1,625,757 | 969,554 | 979,790 | 1,612,149 |
| L044 | GREEN CO AMBULANCE SVC | 0.009247% | 0.008929% | 11,278 | 4,647 | 15,925 | 223,287 | 286,858 | 171,074 | 172,880 | 284,457 |
| L045 | RACELAND BOARD OF EDUC | 0.045092% | 0.042873% | 54,995 | 22,660 | 77,655 | 1,088,835 | 1,398,833 | 834,223 | 843,030 | 1,387,124 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 0.009257% | 0.008199% | 11,290 | 4,652 | 15,942 | 223,528 | 287,168 | 171,259 | 173,067 | 284,765 |
| L047 | WEST POINT INDEPENDENT SC | 0.007115% | 0.007062% | 8,678 | 3,576 | 12,254 | 171,806 | 220,720 | 131,631 | 133,020 | 218,872 |
| L049 | CYNTHIANA/HARRISON LIBRAR | 0.008370% | 0.009300% | 10,208 | 4,206 | 14,414 | 202,110 | 259,652 | 154,849 | 156,484 | 257,479 |
| L050 | CITY OF MUNFORDVILLE | 0.009975% | 0.011758% | 12,166 | 5,013 | 17,179 | 240,866 | 309,442 | 184,542 | 186,490 | 306,852 |
| L051 | HENDERSON CO WATER DIST | 0.016944% | 0.017490% | 20,665 | 8,515 | 29,180 | 409,146 | 525,633 | 313,472 | 316,781 | 521,233 |
| L052 | CITY OF EMINENCE | 0.012914% | 0.013180% | 15,750 | 6,490 | 22,240 | 311,834 | 400,615 | 238,912 | 241,437 | 397,262 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 0.030856% | 0.032948% | 37,633 | 15,506 | 53,139 | 745,079 | 957,207 | 570,850 | 576,877 | 949,195 |
| L057 | CITY OF NICHOLASVILLE | 0.208462% | 0.205427% | 250,544 | 103,235 | 353,779 | 4,960,437 | 6,372,706 | 3,800,494 | 3,840,618 | 6,319,364 |
| L058 | PAINTSVILLE BD OF ED | 0.031386% | 0.033339% | 38,279 | 15,773 | 54,052 | 757,876 | 973,649 | 580,655 | 586,786 | 965,499 |
| L060 | KNOXT CO SOIL CONV DIST | 0.001175% | 0.001175% | 1,474 | 607 | 2,081 | 29,170 | 37,474 | 22,349 | 22,585 | 37,161 |
| L061 | CITY OF BARBOURVILLE | 0.024382% | 0.022180% | 29,377 | 12,253 | 41,990 | 588,751 | 756,372 | 451,078 | 455,841 | 750,041 |
| L062 | CITY OF HODGENVILLE | 0.035200% | 0.032667% | 42,931 | 17,689 | 60,620 | 849,973 | 1,091,966 | 651,216 | 658,092 | 1,082,826 |
| L063 | LAUREL CO PUBLIC LIB DIST | 0.031152% | 0.032916% | 37,993 | 15,655 | 53,648 | 752,226 | 966,390 | 576,326 | 582,411 | 958,301 |
| L064 | LOUISA WATER & SEWER COMM | 0.017319% | 0.017928% | 21,122 | 8,703 | 29,825 | 418,201 | 537,266 | 320,409 | 323,792 | 532,769 |
| L065 | LEE CO PUBLIC LIBRARY | 0.003070% | 0.003054% | 3,744 | 1,543 | 5,287 | 74,131 | 95,237 | 56,796 | 57,396 | 94,440 |
| L066 | CITY OF HYDEN | 0.004279% | 0.004396% | 5,219 | 2,150 | 7,369 | 103,325 | 132,742 | 79,163 | 79,999 | 131,631 |
| L067 | LETCHER COUNTY CONS DIST | 0.001269% | 0.001236% | 1,548 | 638 | 2,186 | 30,642 | 39,367 | 23,477 | 23,725 | 39,037 |
| L068 | HOUSING AUTH OF VANCEBURG | 0.003372% | 0.003372% | 3,923 | 1,617 | 5,540 | 77,681 | 99,797 | 59,516 | 60,144 | 98,962 |
| L069 | STANFORD WATER COMMISSION | 0.021084% | 0.021393% | 25,714 | 10,595 | 36,309 | 509,114 | 654,063 | 390,064 | 394,182 | 648,588 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 | | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|---------------------|---------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | Proportionate Share | Proportionate Share | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| L071 | RUSSELLVILLE CITY SCHOOLS | 0.059776% | 0.059776% | 77,495 | 31,931 | 109,426 | 1,534,298 | 1,971,122 | 1,175,519 | 1,187,930 | 1,954,623 |
| L072 | CITY OF EDDYVILLE | 0.010634% | 0.012929% | 12,969 | 5,344 | 18,313 | 256,779 | 329,885 | 196,734 | 198,811 | 327,124 |
| L073 | CITY OF PADUCAH | 0.317319% | 0.319847% | 387,009 | 159,465 | 546,474 | 7,662,289 | 9,843,792 | 5,870,548 | 5,932,527 | 9,761,396 |
| L074 | HOUSING AUTH MCREARY CO | 0.005720% | 0.005736% | 6,976 | 9,121 | 15,097 | 138,121 | 177,444 | 106,940 | 105,823 | 175,959 |
| L075 | CITY OF LIVERMORE | 0.007479% | 0.007370% | 9,121 | 2,875 | 12,879 | 180,595 | 232,012 | 138,365 | 139,826 | 230,070 |
| L076 | BEREA BD OF ED | 0.053337% | 0.064137% | 65,039 | 26,799 | 91,838 | 1,287,685 | 1,654,297 | 986,574 | 996,900 | 1,640,450 |
| L077 | CITY OF SALYERSVILLE | 0.028922% | 0.029547% | 35,347 | 14,565 | 49,912 | 699,827 | 899,072 | 536,180 | 541,841 | 911,547 |
| L078 | MARION FREE PUBLIC LIBRAR | 0.018266% | 0.011197% | 12,801 | 5,275 | 18,076 | 253,446 | 325,604 | 194,181 | 196,231 | 322,879 |
| L079 | MARSHALL CO SOIL & WATER | 0.001198% | 0.001114% | 1,461 | 602 | 2,063 | 28,928 | 37,164 | 22,164 | 22,398 | 36,853 |
| L080 | MARTIN CO CONSERV DIST | 0.000893% | 0.000907% | 1,089 | 449 | 1,538 | 21,563 | 27,702 | 16,521 | 16,695 | 27,471 |
| L082 | MEADE CO BD OF ED | 0.244246% | 0.254262% | 297,888 | 122,743 | 420,631 | 5,897,798 | 7,576,939 | 4,518,664 | 4,566,370 | 7,513,518 |
| L083 | MENIFEE CO PUBLIC LIBRARY | 0.001325% | 0.002028% | 1,616 | 666 | 2,282 | 31,995 | 41,104 | 24,513 | 24,772 | 40,760 |
| L084 | BURGIN INDEPENDENT SCH | 0.024361% | 0.026034% | 29,711 | 12,242 | 41,953 | 588,244 | 755,721 | 450,690 | 455,448 | 749,395 |
| L085 | METCALFE CO PUBLIC LIB | 0.005818% | 0.005745% | 7,096 | 2,924 | 10,020 | 140,487 | 180,485 | 107,636 | 108,772 | 178,974 |
| L086 | CITY OF TOMPKINSVILLE | 0.032677% | 0.039457% | 39,841 | 16,416 | 56,257 | 788,809 | 1,013,388 | 604,355 | 610,735 | 1,004,905 |
| L087 | MONTGOMERY CO SAN DIST #2 | 0.001840% | 0.002302% | 2,244 | 925 | 3,169 | 44,430 | 57,080 | 34,041 | 34,400 | 56,602 |
| L088 | MORGAN COUNTY LIBRARY | 0.005529% | 0.005151% | 6,743 | 2,779 | 9,522 | 133,509 | 171,519 | 102,289 | 103,369 | 170,084 |
| L090 | CITY OF NEW HAVEN | 0.004486% | 0.004251% | 5,471 | 2,254 | 7,725 | 108,323 | 139,164 | 82,993 | 83,869 | 137,999 |
| L091 | NICHOLAS COUNTY LIBRARY | 0.002073% | 0.002003% | 2,528 | 1,042 | 3,570 | 50,507 | 64,308 | 38,351 | 38,756 | 63,770 |
| L092 | OHIO CO WATER DIST | 0.036756% | 0.036665% | 44,828 | 18,471 | 63,299 | 887,546 | 1,140,236 | 680,003 | 687,182 | 1,130,691 |
| L093 | LAGRANGE UTILITY COMM | 0.024455% | 0.021788% | 27,375 | 11,279 | 38,654 | 541,978 | 696,283 | 415,243 | 419,627 | 690,455 |
| L096 | PENDELTON COUNTY WATER | 0.014544% | 0.013864% | 17,739 | 7,309 | 25,048 | 351,193 | 451,180 | 269,071 | 271,913 | 447,404 |
| L099 | POWELLS VALLEY WATER DIST | 0.009386% | 0.009276% | 11,447 | 4,717 | 16,164 | 226,643 | 291,170 | 173,645 | 175,479 | 288,733 |
| L100 | SCIENCE HILL BD OF ED | 0.021228% | 0.023905% | 25,890 | 10,668 | 36,558 | 512,592 | 658,530 | 392,728 | 396,874 | 653,018 |
| L102 | CITY OF MOUNT VERNON | 0.050561% | 0.052065% | 63,665 | 25,409 | 89,074 | 1,220,894 | 1,568,491 | 935,402 | 945,277 | 1,555,362 |
| L103 | MOREHEAD UTILITY PLANT BD | 0.081418% | 0.080275% | 99,299 | 40,916 | 140,215 | 1,965,997 | 2,525,729 | 1,506,271 | 1,522,173 | 2,504,588 |
| L104 | LAKE CUMBERLAND ADD | 0.111704% | 0.111704% | 135,102 | 55,668 | 190,770 | 2,674,855 | 3,436,404 | 2,049,370 | 2,071,007 | 3,407,640 |
| L105 | GEORGETOWN/SCOTT CO PARKS | 0.028819% | 0.031023% | 35,148 | 14,483 | 49,631 | 695,891 | 894,016 | 533,165 | 538,794 | 886,533 |
| L106 | TRIPLE S PLANNING & ZONIN | 0.006243% | 0.006159% | 7,615 | 3,137 | 10,752 | 150,749 | 193,669 | 115,498 | 116,718 | 192,048 |
| L107 | CITY OF FRANKLIN | 0.086871% | 0.086032% | 105,950 | 43,656 | 149,606 | 2,097,670 | 2,694,891 | 1,607,154 | 1,624,121 | 2,672,334 |
| L108 | SPENCER CO FIRE DIST | 0.001573% | 0.001422% | 1,918 | 790 | 2,708 | 37,983 | 48,797 | 29,101 | 29,408 | 48,389 |
| L109 | CAMPBELLVILLE CITY SCHOO | 0.055828% | 0.056549% | 68,089 | 28,056 | 96,145 | 1,348,076 | 1,731,882 | 1,032,844 | 1,043,748 | 1,717,386 |
| L110 | CITY OF ELKTON | 0.022127% | 0.022873% | 26,987 | 11,120 | 38,107 | 534,300 | 686,418 | 409,360 | 413,682 | 680,673 |
| L111 | HOUSING AUTH OF CADIZ | 0.004466% | 0.004317% | 5,447 | 2,244 | 7,691 | 107,840 | 138,543 | 82,623 | 83,495 | 137,383 |
| L112 | CITY OF BEDFORD | 0.003198% | 0.003761% | 3,900 | 1,607 | 5,507 | 77,222 | 99,208 | 59,164 | 59,789 | 98,377 |
| L113 | UNION CO PLANNING COMM | 0.005420% | 0.004451% | 6,610 | 2,724 | 9,334 | 130,877 | 168,138 | 100,273 | 101,331 | 166,731 |
| L114 | WARREN COUNTY BD OF ED | 0.734451% | 0.705401% | 895,753 | 369,089 | 1,264,842 | 17,734,758 | 22,783,958 | 13,587,683 | 13,731,136 | 22,593,249 |
| L115 | WASHINGTON CO SCHOOLS | 0.084527% | 0.083159% | 103,091 | 42,478 | 145,569 | 2,041,070 | 2,622,176 | 1,563,789 | 1,580,298 | 2,600,227 |
| L118 | CORBIN BD OF ED | 0.122553% | 0.125433% | 149,469 | 61,587 | 211,056 | 2,959,282 | 3,801,809 | 2,267,287 | 2,291,224 | 3,769,987 |
| L119 | CITY OF CAMPTON | 0.017844% | 0.015939% | 21,762 | 8,967 | 30,729 | 430,878 | 553,552 | 330,122 | 333,608 | 548,919 |
| L120 | FALLING SPRINGS ARTS | 0.018947% | 0.019903% | 23,108 | 9,522 | 32,630 | 457,512 | 587,769 | 350,528 | 354,229 | 582,849 |
| L141 | CORINTH WATER DISTRICT | 0.002577% | 0.003586% | 3,143 | 1,295 | 4,438 | 62,227 | 79,943 | 47,676 | 48,179 | 79,274 |
| L156 | CITY OF LYNDON | 0.007707% | 0.007842% | 9,400 | 3,873 | 13,273 | 186,101 | 239,085 | 142,583 | 144,088 | 237,083 |
| L159 | ELSMERE FIRE PROTECTION | 0.001964% | 0.001835% | 2,396 | 987 | 3,383 | 47,425 | 60,927 | 36,335 | 36,719 | 60,417 |
| L256 | CITY OF HURSTBOURNE | 0.005478% | 0.005373% | 6,681 | 2,753 | 9,434 | 132,277 | 169,937 | 101,346 | 102,415 | 168,515 |
| L356 | EASTWOOD FIRE PROT DIST | 0.000000% | 0.001462% | - | - | - | - | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | 0.000000% | 0.000403% | - | - | - | - | - | - | - | - |
| L656 | FERM CREEK FIRE PROT DIST | 0.002795% | 0.002532% | 3,409 | 1,405 | 4,814 | 67,491 | 86,706 | 51,709 | 52,255 | 85,980 |
| L756 | PLEASURE RIDGE PARK FIRE | 0.009766% | 0.007566% | 11,801 | 4,863 | 16,664 | 233,646 | 300,166 | 179,010 | 180,900 | 297,654 |
| L959 | NORTHERN KY CONV CTR CORP | 0.046525% | 0.050022% | 56,743 | 23,381 | 80,124 | 1,123,437 | 1,443,287 | 860,734 | 869,821 | 1,431,206 |
| M001 | COLUMBIA/ADAIR UTILITIES | 0.035964% | 0.039082% | 43,863 | 18,073 | 61,936 | 868,421 | 1,115,666 | 665,351 | 672,375 | 1,106,328 |
| M003 | LAWBG-ANDERSON PLAN COMM | 0.000649% | 0.000659% | 791 | 326 | 1,117 | 15,671 | 20,133 | 12,007 | 12,134 | 19,965 |
| M005 | GLASGOW WATER COMPANY | 0.093880% | 0.089273% | 114,498 | 47,178 | 161,676 | 2,266,916 | 2,912,322 | 1,736,823 | 1,755,160 | 2,887,945 |
| M006 | GATEWAY AREA DEV DISTRICT | 0.027674% | 0.027747% | 33,752 | 13,907 | 47,659 | 668,243 | 858,496 | 511,982 | 517,387 | 851,310 |
| M007 | MIDDLESBORO CITY SCHOOL | 0.058535% | 0.060504% | 71,390 | 29,416 | 100,806 | 1,413,442 | 1,815,858 | 1,082,925 | 1,094,358 | 1,800,659 |
| M008 | WALTON/VERONA BD OF ED | 0.086044% | 0.081831% | 104,941 | 43,240 | 148,181 | 2,077,701 | 2,669,236 | 1,591,854 | 1,608,660 | 2,646,893 |
| M009 | PARIS BOURBON CO LIBRARY | 0.013474% | 0.013174% | 16,433 | 6,771 | 23,204 | 325,356 | 417,987 | 249,275 | 251,907 | 414,488 |
| M010 | BOYD CO BD OF ED | 0.226875% | 0.221513% | 276,702 | 114,013 | 390,715 | 5,478,341 | 7,038,060 | 4,197,292 | 4,241,605 | 6,979,149 |
| M011 | BOYLE COUNTY BD OF EDUC | 0.114440% | 0.118348% | 139,574 | 57,510 | 197,084 | 2,763,378 | 3,550,129 | 2,117,193 | 2,139,545 | 3,520,414 |
| M012 | EAST PENDELTON WATER DIST | 0.012486% | 0.012196% | 15,228 | 6,275 | 21,503 | 301,499 | 387,338 | 230,997 | 233,436 | 384,095 |
| M013 | BREATHITT CO SOIL CONSERV | 0.000869% | 0.000553% | 1,060 | 437 | 1,497 | 20,984 | 26,958 | 16,077 | 16,247 | 26,732 |
| M014 | CITY OF HARDINSBURG | 0.007701% | 0.009847% | 9,393 | 3,870 | 13,263 | 185,956 | 238,899 | 142,472 | 143,976 | 236,899 |
| M015 | BULLITT CO FISCAL COURT | 0.213509% | 0.201104% | 260,401 | 107,296 | 367,697 | 5,155,593 | 6,623,424 | 3,950,015 | 3,991,718 | 6,567,983 |
| M017 | CITY OF FREDONIA | 0.001743% | 0.000822% | 2,126 | 876 | 3,002 | 42,088 | 54,071 | 32,246 | 32,587 | 53,618 |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 0.013188% | 0.013182% | 16,085 | 6,627 | 22,712 | 318,450 | 409,115 | 243,984 | 246,560 | 405,690 |
| M019 | CAMPBELL CO COURTHOUSE | 0.002692% | 0.002608% | 3,283 | 1,353 | 4,636 | 65,004 | 83,511 | 49,803 | 50,329 | 82,812 |
| M020 | CITY OF BARDWELL | 0.013399% | 0.014308% | 16,341 | 6,733 | 23,074 | 323,545 | 415,660 | 247,888 | 250,505 | 412,181 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| M021 | CARROLL CO WATER DISTRICT | 0.018374% | 0.018374% | 22,326 | 9,199 | 31,525 | 442,034 | 567,884 | 338,669 | 342,245 | 563,131 |
| M022 | CITY OF OLIVE HILL | 0.041094% | 0.03979% | 50,119 | 20,651 | 70,770 | 992,295 | 1,274,808 | 760,258 | 768,284 | 1,264,137 |
| M023 | E CASEY CO WATER DISTRICT | 0.008794% | 0.010121% | 11,945 | 4,922 | 16,867 | 236,495 | 303,827 | 181,194 | 183,106 | 301,286 |
| M024 | CHRISTIAN CO BD OF ED | 0.459835% | 0.473226% | 560,825 | 231,084 | 791,909 | 11,103,617 | 14,264,888 | 8,507,160 | 8,596,975 | 14,145,486 |
| M025 | WINCHESTER MUNICIPAL UTIL | 0.128647% | 0.128646% | 154,279 | 63,569 | 217,848 | 3,054,518 | 3,924,159 | 2,340,253 | 2,364,960 | 3,891,312 |
| M026 | CLAY COUNTY 911 BOARD | 0.008820% | 0.008774% | 10,757 | 4,432 | 15,189 | 212,976 | 273,612 | 163,174 | 164,897 | 271,322 |
| M027 | HOUSING AUTH OF ALBANY | 0.006102% | 0.006160% | 7,442 | 3,066 | 10,508 | 147,345 | 189,295 | 112,890 | 114,082 | 187,710 |
| M029 | CUMBERLAND CO FISCAL CT | 0.039061% | 0.038614% | 47,640 | 19,630 | 67,270 | 943,204 | 1,211,741 | 722,647 | 730,276 | 1,201,598 |
| M030 | DAVESS CO BD OF EDUC | 0.635270% | 0.639330% | 774,790 | 319,247 | 1,094,037 | 15,339,839 | 19,707,189 | 11,752,788 | 11,876,869 | 19,542,234 |
| M031 | EDMONSON CO CONSERV DIST | 0.000858% | 0.000612% | 1,047 | 431 | 1,478 | 20,718 | 26,617 | 16,041 | 16,394 | 26,394 |
| M033 | IRVINE MUNICIPAL UTILITY | 0.025218% | 0.025540% | 31,975 | 13,176 | 45,151 | 633,085 | 813,328 | 485,045 | 490,166 | 806,521 |
| M034 | FAYETTE CO BD EDUCATION | 2.391298% | 2.368311% | 2,916,483 | 1,201,716 | 4,118,199 | 57,742,574 | 74,182,257 | 44,240,117 | 44,707,185 | 73,561,327 |
| M035 | FLEMING COUNTY LIBRARY | 0.006718% | 0.006257% | 8,194 | 3,376 | 11,570 | 162,219 | 208,404 | 124,286 | 125,598 | 206,660 |
| M037 | FRANKLIN CO BD OF ED | 0.381107% | 0.389003% | 464,807 | 191,520 | 656,327 | 9,202,575 | 11,822,607 | 7,050,655 | 7,125,093 | 11,723,648 |
| M038 | HICKMAN/FULTON RIV PRT AU | 0.011772% | 0.012283% | 14,357 | 5,916 | 20,273 | 284,258 | 365,188 | 217,787 | 220,087 | 362,131 |
| M039 | GALLATIN CO WATER DIS | 0.009757% | 0.010104% | 11,899 | 4,903 | 16,802 | 235,602 | 302,679 | 180,509 | 182,415 | 300,146 |
| M040 | GARRARD CO PUBLIC LIBRARY | 0.007506% | 0.006851% | 9,154 | 3,772 | 12,926 | 181,247 | 232,849 | 138,864 | 140,331 | 230,900 |
| M041 | GARRARD CO BD OF ED | 0.208115% | 0.214957% | 253,822 | 104,586 | 358,408 | 5,025,344 | 6,456,092 | 3,850,224 | 3,890,873 | 6,402,053 |
| M042 | CITY OF MAYFIELD | 0.037325% | 0.037670% | 45,523 | 18,757 | 64,280 | 901,285 | 1,157,887 | 690,530 | 697,820 | 1,148,195 |
| M043 | CITY OF CANEYVILLE | 0.005931% | 0.005267% | 7,233 | 2,981 | 10,214 | 143,216 | 183,990 | 109,726 | 110,885 | 182,450 |
| M044 | GREEN/TAYLOR WATER DIST | 0.021611% | 0.021802% | 26,357 | 10,860 | 37,217 | 521,840 | 670,411 | 399,813 | 404,035 | 664,800 |
| M045 | CITY OF FLATWOODS | 0.045819% | 0.045824% | 55,883 | 23,026 | 78,909 | 1,106,390 | 1,421,386 | 847,673 | 856,622 | 1,409,488 |
| M046 | CITY OF LEWISPORT | 0.024167% | 0.023295% | 29,475 | 12,145 | 41,620 | 583,560 | 749,703 | 447,101 | 451,821 | 743,427 |
| M047 | HARDIN CO PUBLIC LIBRARY | 0.015915% | 0.013874% | 19,411 | 7,998 | 27,409 | 384,299 | 493,711 | 294,435 | 297,543 | 489,579 |
| M048 | CITY OF BENHAM | 0.008885% | 0.007533% | 10,836 | 4,465 | 15,301 | 214,546 | 275,628 | 164,377 | 166,112 | 273,321 |
| M049 | HARRISON CO CONSERVA DIST | 0.002431% | 0.001828% | 2,965 | 1,222 | 4,187 | 58,701 | 75,414 | 44,975 | 45,449 | 74,783 |
| M050 | HART CO CONSERVATION DIST | 0.001740% | 0.001705% | 2,122 | 874 | 2,996 | 42,016 | 53,978 | 32,191 | 32,351 | 53,526 |
| M051 | HENDERSON CO BD OF ED | 0.394422% | 0.391585% | 481,046 | 198,212 | 679,258 | 9,524,092 | 12,235,662 | 7,296,989 | 7,374,028 | 12,133,246 |
| M052 | HENRY CO LIBRARY | 0.007921% | 0.008236% | 9,661 | 3,981 | 13,642 | 191,268 | 245,723 | 146,542 | 148,089 | 243,667 |
| M054 | CITY OF DAWSON SPRINGS | 0.020600% | 0.021000% | 25,134 | 10,356 | 35,490 | 497,621 | 639,296 | 381,258 | 385,283 | 633,945 |
| M056 | JEFF CO MED CTR STM & CHL | 0.046561% | 0.051029% | 56,786 | 23,399 | 80,185 | 1,124,307 | 1,444,404 | 861,400 | 870,494 | 1,432,314 |
| M057 | NICH-VLE/JESS CO PK & REC | 0.011880% | 0.010323% | 14,489 | 5,970 | 20,459 | 286,866 | 368,538 | 219,785 | 222,106 | 365,454 |
| M058 | CITY OF PAINTSVILLE | 0.103677% | 0.104296% | 126,447 | 52,102 | 178,549 | 2,503,484 | 3,216,242 | 1,918,072 | 1,938,323 | 3,189,321 |
| M059 | KENTON COUNTY FISCAL CT | 0.373428% | 0.371600% | 455,442 | 187,661 | 643,103 | 9,017,151 | 11,584,391 | 6,908,590 | 6,981,528 | 11,487,426 |
| M060 | CITY OF HINDMAN | 0.003874% | 0.003931% | 4,725 | 1,947 | 6,672 | 93,545 | 120,178 | 71,671 | 72,427 | 119,172 |
| M061 | KNOX CO F M S | 0.045293% | 0.046985% | 55,241 | 22,761 | 78,002 | 1,093,688 | 1,405,068 | 837,941 | 846,788 | 1,393,307 |
| M062 | LARUE CO WATER DIST #1 | 0.009043% | 0.009459% | 11,029 | 4,544 | 15,573 | 218,361 | 280,530 | 167,300 | 169,066 | 278,182 |
| M064 | HOUSING AUTH/ LAWRENCE CO | 0.006433% | 0.006337% | 7,846 | 3,233 | 11,079 | 155,337 | 199,563 | 119,013 | 120,270 | 197,893 |
| M065 | LEE CO SOIL CONSERV DIST | 0.001323% | 0.001641% | 1,614 | 665 | 2,279 | 31,946 | 41,042 | 24,476 | 24,735 | 40,698 |
| M067 | JENKINS BD OF ED | 0.019863% | 0.019748% | 24,226 | 9,982 | 34,208 | 479,631 | 616,185 | 367,475 | 371,354 | 611,027 |
| M068 | CITY OF VANCEBURG | 0.013890% | 0.016221% | 16,941 | 6,980 | 23,921 | 335,401 | 430,892 | 256,971 | 259,684 | 427,285 |
| M069 | CITY OF STANFORD | 0.006624% | 0.005893% | 8,078 | 3,329 | 11,407 | 159,949 | 205,488 | 122,547 | 123,841 | 203,768 |
| M070 | LEDBETTER WATER DISTRICT | 0.009423% | 0.010035% | 11,493 | 4,735 | 16,228 | 227,537 | 292,318 | 174,330 | 176,170 | 289,871 |
| M073 | W MCCRACKEN CO WATER DIST | 0.003474% | 0.003601% | 4,237 | 1,746 | 5,983 | 83,887 | 107,770 | 64,271 | 64,949 | 106,868 |
| M075 | CITY OF SACRAMENTO | 0.006881% | 0.005761% | 8,393 | 3,458 | 11,851 | 166,155 | 213,461 | 127,302 | 128,646 | 211,674 |
| M076 | CITY OF RICHMOND | 0.185285% | 0.180777% | 225,977 | 93,113 | 319,090 | 4,474,069 | 5,747,866 | 3,427,858 | 3,464,048 | 5,699,754 |
| M077 | MAGOFFIN CO COURT CLERK | 0.009412% | 0.008232% | 11,479 | 4,730 | 16,209 | 227,271 | 291,977 | 174,126 | 175,965 | 289,533 |
| M078 | LEBANON WATER WORKS | 0.027240% | 0.027050% | 33,223 | 13,689 | 46,912 | 657,763 | 845,033 | 503,953 | 509,273 | 837,959 |
| M079 | MARSHALL CO REF DISP DIST | 0.027130% | 0.024585% | 33,089 | 13,634 | 46,723 | 655,107 | 841,620 | 501,918 | 507,217 | 834,576 |
| M081 | CITY OF MAYSVILLE | 0.115472% | 0.115172% | 140,778 | 58,006 | 198,784 | 2,787,211 | 3,580,748 | 2,135,453 | 2,157,998 | 3,550,776 |
| M082 | CITY OF BRANDENBURG | 0.023952% | 0.023132% | 29,213 | 12,037 | 41,250 | 578,368 | 743,033 | 443,123 | 447,801 | 736,814 |
| M084 | MERCER CO BOARD OF ED | 0.137742% | 0.139713% | 167,994 | 69,220 | 237,214 | 3,326,050 | 4,272,998 | 2,548,291 | 2,575,194 | 4,237,232 |
| M085 | CITY OF EDMONTON | 0.029552% | 0.028290% | 36,043 | 14,851 | 50,894 | 713,591 | 916,755 | 546,726 | 552,498 | 909,081 |
| M087 | MT STERL/MONTGOMERY LIB | 0.011718% | 0.011836% | 14,291 | 5,889 | 20,180 | 282,954 | 363,513 | 216,788 | 219,077 | 360,470 |
| M088 | MORGAN CO CONSERV DIST | 0.001277% | 0.001344% | 1,558 | 642 | 2,200 | 30,836 | 39,615 | 23,625 | 23,875 | 39,283 |
| M090 | BARDSLOW CO BD OF ED | 0.178092% | 0.179932% | 217,206 | 89,498 | 306,704 | 4,300,380 | 5,524,726 | 3,294,784 | 3,329,569 | 5,478,482 |
| M091 | NICHOLAS CO WATER DIST | 0.004749% | 0.004911% | 5,792 | 2,387 | 8,179 | 114,674 | 147,322 | 87,859 | 88,786 | 146,089 |
| M092 | CITY OF BEAVER DAM | 0.029359% | 0.028989% | 35,807 | 14,754 | 50,561 | 708,931 | 910,768 | 543,155 | 548,889 | 903,144 |
| M093 | OLDHAM CO WATER DIST | 0.043054% | 0.039280% | 52,509 | 21,636 | 74,145 | 1,039,623 | 1,335,611 | 796,519 | 804,928 | 1,324,431 |
| M096 | CITY OF FALMOUTH | 0.031675% | 0.035026% | 38,632 | 15,918 | 54,550 | 764,855 | 982,614 | 586,002 | 592,189 | 974,389 |
| M097 | E KY CONCEN EMPLOY PRO | 0.085250% | 0.082499% | 103,973 | 42,841 | 146,814 | 2,058,528 | 2,644,604 | 1,577,164 | 1,593,815 | 2,622,468 |
| M098 | PIKE CO HOUSING AUTHORITY | 0.007494% | 0.009539% | 9,140 | 3,766 | 12,906 | 180,957 | 232,477 | 138,641 | 140,106 | 230,531 |
| M099 | BEECH FORK WATER COMM | 0.011797% | 0.011702% | 14,388 | 5,928 | 20,316 | 284,862 | 365,964 | 218,250 | 220,554 | 362,900 |
| M100 | PULASKI CO BD OF ED | 0.464622% | 0.483347% | 566,664 | 233,490 | 800,154 | 11,219,208 | 14,413,389 | 8,595,722 | 8,686,471 | 14,292,744 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 0.008566% | 0.007835% | 10,448 | 4,305 | 14,753 | 206,843 | 265,732 | 158,475 | 160,148 | 263,508 |
| M105 | SCOTT COUNTY LIBRARY | 0.035050% | 0.035294% | 42,748 | 17,614 | 60,362 | 846,351 | 1,087,312 | 648,441 | 655,287 | 1,078,211 |
| M106 | SHELBY CO BD OF ED | 0.395226% | 0.321631% | 482,027 | 198,616 | 680,643 | 9,543,506 | 12,260,604 | 7,311,863 | 7,389,059 | 12,157,978 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| M107 | FRANKLIN ELECTRIC PLNT BD | 0.044543% | 0.041330% | 54,325 | 22,385 | 76,710 | 1,075,578 | 1,381,802 | 824,066 | 832,766 | 1,370,236 |
| M108 | SPENCER CO PUBLIC LIB | 0.009100% | 0.008571% | 11,098 | 4,573 | 15,671 | 219,737 | 282,298 | 168,354 | 170,132 | 279,935 |
| M109 | CITY OF CAMPBELLVILLE | 0.104679% | 0.107365% | 127,669 | 52,605 | 180,274 | 2,527,680 | 3,247,326 | 1,936,610 | 1,957,056 | 3,220,145 |
| M110 | CITY OF GUTHRIE | 0.015278% | 0.014236% | 19,854 | 8,180 | 28,034 | 393,064 | 504,972 | 301,151 | 304,330 | 500,745 |
| M111 | TRIGG CO CONS DISTRICT | 0.001382% | 0.001368% | 1,685 | 695 | 2,380 | 33,371 | 42,872 | 25,568 | 25,838 | 42,513 |
| M112 | CITY OF MILTON | 0.010448% | 0.010917% | 12,742 | 5,251 | 17,993 | 252,287 | 324,115 | 193,293 | 195,334 | 321,402 |
| M113 | CITY OF STURGIS | 0.018048% | 0.017093% | 22,012 | 9,070 | 31,082 | 435,804 | 559,881 | 333,896 | 337,421 | 555,194 |
| M115 | WASHINGTON CO LIBRARY BD | 0.005317% | 0.005202% | 6,485 | 2,672 | 9,157 | 128,389 | 164,943 | 98,367 | 99,405 | 163,562 |
| M116 | WAYNE CO PUBLIC LIBRARY | 0.009364% | 0.009969% | 11,420 | 4,706 | 16,126 | 226,112 | 290,488 | 173,238 | 175,067 | 288,056 |
| M117 | WEBSTER CO BD OF ED | 0.126319% | 0.123209% | 154,062 | 63,480 | 217,542 | 3,050,220 | 3,918,637 | 2,336,960 | 2,361,632 | 3,885,837 |
| M118 | WHITLEY CO FISCAL COURT | 0.147048% | 0.148207% | 179,343 | 73,897 | 253,240 | 3,550,762 | 4,561,687 | 2,720,456 | 2,749,177 | 4,523,504 |
| M119 | WOLF CO FISCAL COURT | 0.044624% | 0.044102% | 54,424 | 22,425 | 76,849 | 1,077,534 | 1,384,315 | 825,565 | 834,281 | 1,372,728 |
| M120 | WOODFORD COUNTY LIBRARY | 0.020699% | 0.020482% | 25,245 | 10,402 | 35,647 | 499,818 | 642,119 | 382,941 | 386,984 | 636,745 |
| M215 | SHEPHER/BULLITT CO TOURIST | 0.021526% | 0.020407% | 26,253 | 10,818 | 37,071 | 519,787 | 667,774 | 398,241 | 402,445 | 662,185 |
| M315 | CITY OF PIONEER VILLAGE | 0.001567% | 0.001481% | 1,911 | 787 | 2,698 | 37,838 | 48,611 | 28,990 | 29,296 | 48,204 |
| M356 | MIDDLETOWN FIRE PROT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| M415 | BULLITT CO SANITATION DIS | 0.019172% | 0.013952% | 23,382 | 9,635 | 33,017 | 462,945 | 594,749 | 354,691 | 358,436 | 589,771 |
| N001 | ADAIR CO CONSERVATION DIS | 0.002727% | 0.002506% | 3,326 | 1,370 | 4,696 | 65,849 | 84,596 | 50,451 | 50,983 | 83,888 |
| N006 | HOUSING AUTH OWINGSVILLE | 0.003457% | 0.003454% | 4,360 | 1,797 | 6,157 | 86,325 | 110,903 | 66,139 | 66,837 | 109,974 |
| N007 | PINEVILLE BD OF EDUCATION | 0.021130% | 0.021587% | 25,770 | 10,619 | 36,389 | 510,225 | 655,490 | 390,915 | 395,402 | 650,003 |
| N008 | CITY OF FLORENCE | 0.178031% | 0.183366% | 217,131 | 89,467 | 306,598 | 4,298,907 | 5,522,834 | 3,293,656 | 3,328,429 | 5,476,606 |
| N009 | CITY OF MILLERSBURG | 0.001183% | 0.001183% | 1,455 | 600 | 2,055 | 28,907 | 37,009 | 22,071 | 22,304 | 36,699 |
| N010 | BOYD CO PUBLIC LIBRARY | 0.031634% | 0.029483% | 38,581 | 15,897 | 54,478 | 763,865 | 981,342 | 585,244 | 591,422 | 973,128 |
| N011 | CITY OF FERRYVILLE | 0.001011% | 0.001083% | 1,233 | 508 | 1,741 | 24,413 | 31,363 | 18,704 | 18,901 | 31,100 |
| N012 | CITY OF BROOKSVILLE | 0.010032% | 0.010232% | 12,235 | 5,041 | 17,276 | 242,242 | 311,210 | 185,597 | 187,556 | 308,605 |
| N013 | MIDDLE KY COMM ACT PART | 0.084737% | 0.085240% | 103,348 | 42,583 | 145,931 | 2,046,141 | 2,628,690 | 1,567,674 | 1,584,224 | 2,606,687 |
| N014 | CITY OF IRVINGTON | 0.006957% | 0.013336% | 8,485 | 3,496 | 11,981 | 167,990 | 215,818 | 128,708 | 130,067 | 214,012 |
| N015 | BULLITT CO CONSERVAT DIST | 0.001427% | 0.001419% | 1,740 | 717 | 2,457 | 34,458 | 44,268 | 26,400 | 26,679 | 43,898 |
| N017 | PRINCETON ELECTRIC PL BD | 0.048499% | 0.048383% | 59,151 | 24,373 | 83,524 | 1,171,103 | 1,504,524 | 897,254 | 906,727 | 1,491,931 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 0.001682% | 0.001687% | 2,052 | 845 | 2,897 | 40,615 | 52,179 | 31,118 | 31,446 | 51,742 |
| N020 | CARULIS CO SANIT DIST 1 | 0.002963% | 0.002988% | 3,614 | 1,489 | 5,103 | 71,547 | 91,917 | 54,817 | 55,396 | 91,148 |
| N021 | CARROLLTON UTILITIES COMM | 0.060069% | 0.065840% | 73,262 | 30,187 | 103,449 | 1,450,484 | 1,863,446 | 1,111,304 | 1,123,037 | 1,847,848 |
| N022 | CITY OF GRAYSON | 0.035384% | 0.036925% | 43,155 | 17,782 | 60,937 | 854,416 | 1,097,674 | 654,620 | 661,532 | 1,088,486 |
| N025 | EAST CLARK CO WATER DIST | 0.011478% | 0.010849% | 13,999 | 5,768 | 19,767 | 277,159 | 356,068 | 212,348 | 214,590 | 353,087 |
| N029 | CUMBERLAND CO PUBLIC LIB | 0.004437% | 0.004503% | 5,411 | 2,230 | 7,641 | 107,140 | 137,644 | 82,087 | 82,953 | 136,491 |
| N033 | ESTILL CO WATER DIST NO 1 | 0.010721% | 0.010100% | 13,075 | 5,388 | 18,463 | 258,880 | 332,584 | 198,343 | 200,437 | 329,800 |
| N035 | HOUSING AUTH FLEMINGSBURG | 0.003214% | 0.002127% | 3,920 | 1,615 | 5,535 | 77,608 | 99,704 | 59,460 | 60,088 | 98,869 |
| N036 | PRESTONSBURG CITY UTIL | 0.100297% | 0.107371% | 122,325 | 50,403 | 172,728 | 2,421,868 | 3,111,389 | 1,855,541 | 1,875,131 | 3,085,345 |
| N037 | FRANKFORT INDEP SCHOOLS | 0.046451% | 0.048826% | 56,653 | 23,343 | 79,996 | 1,121,650 | 1,440,991 | 859,365 | 868,438 | 1,428,930 |
| N038 | HOUSING AUTH OF HICKMAN | 0.006656% | 0.007319% | 8,118 | 3,345 | 11,463 | 160,722 | 206,481 | 123,139 | 124,439 | 204,752 |
| N041 | BULLOCK PEN WATER DIST | 0.030292% | 0.029611% | 36,945 | 15,223 | 52,168 | 731,460 | 939,711 | 560,416 | 566,333 | 931,845 |
| N042 | PURCHASE AREA DEV DIST | 0.069379% | 0.070453% | 84,617 | 34,866 | 119,483 | 1,675,292 | 2,152,258 | 1,283,544 | 1,297,095 | 2,134,243 |
| N043 | GRAYSON CO LIBRARY | 0.010178% | 0.010308% | 12,414 | 5,115 | 17,529 | 245,768 | 315,739 | 188,298 | 190,286 | 313,097 |
| N044 | HOUSING AUTH OF GREENSBUR | 0.000233% | 0.000233% | - | - | - | - | - | - | - | - |
| N045 | KENTUCKY ED DEV CORP | 0.024274% | 0.026393% | 29,605 | 12,199 | 41,804 | 586,143 | 753,022 | 449,080 | 453,821 | 746,719 |
| N047 | ELIZABETH TOWN BD OF EDUC | 0.119049% | 0.116907% | 145,195 | 59,827 | 205,022 | 2,874,671 | 3,693,109 | 2,202,461 | 2,225,714 | 3,662,196 |
| N049 | CYNTHIANA HARRISON CO JPC | 0.003578% | 0.003584% | 4,363 | 1,798 | 6,161 | 86,398 | 110,996 | 66,195 | 66,894 | 110,067 |
| N050 | CITY OF HORSE CAVE | 0.016999% | 0.013530% | 20,733 | 8,543 | 29,276 | 410,474 | 527,339 | 314,489 | 317,810 | 522,925 |
| N051 | CITY OF HENDERSON | 0.288314% | 0.303307% | 351,634 | 144,889 | 496,523 | 6,961,906 | 8,944,006 | 5,333,942 | 5,390,256 | 8,869,142 |
| N052 | CITY OF NEW CASTLE | 0.005071% | 0.005043% | 6,185 | 2,548 | 8,733 | 122,449 | 157,311 | 93,816 | 94,806 | 155,995 |
| N054 | CITY OF MADISONVILLE | 0.323722% | 0.317348% | 394,819 | 162,682 | 557,501 | 7,816,902 | 10,042,424 | 5,989,006 | 6,052,236 | 9,958,366 |
| N057 | NICHOLASVILLE HOUSING AUT | 0.003287% | 0.003466% | 4,009 | 1,652 | 5,661 | 79,371 | 101,969 | 60,811 | 61,453 | 101,115 |
| N058 | JOHNSON CO LIBRARY | 0.011628% | 0.011354% | 14,181 | 5,844 | 20,025 | 280,781 | 360,721 | 215,123 | 217,395 | 357,702 |
| N060 | KNOTT CO WATER & SEWER | 0.019317% | 0.018856% | 23,559 | 9,708 | 33,267 | 466,447 | 599,247 | 357,373 | 361,146 | 594,231 |
| N061 | KNOX CO SOIL CONSERV DIS | 0.001501% | 0.001464% | 1,831 | 754 | 2,585 | 36,245 | 46,564 | 27,769 | 28,062 | 46,174 |
| N063 | CUMBERLAND VAL AREA DEV | 0.037354% | 0.039136% | 45,558 | 18,772 | 64,330 | 901,986 | 1,158,787 | 691,066 | 698,362 | 1,149,087 |
| N065 | THREE FORKS REG JAIL | 0.050575% | 0.047485% | 61,682 | 25,416 | 87,098 | 1,221,232 | 1,568,925 | 935,661 | 945,539 | 1,555,793 |
| N067 | HOUSING ORIENTED MINISTRI | 0.014983% | 0.012048% | 18,274 | 7,530 | 25,804 | 361,794 | 464,799 | 277,192 | 280,119 | 460,908 |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 0.009509% | 0.009146% | 11,597 | 4,779 | 16,376 | 229,613 | 294,986 | 175,921 | 177,778 | 292,517 |
| N069 | CITY OF CRAB ORCHARD | 0.001894% | 0.003233% | 2,262 | 932 | 3,194 | 44,768 | 57,514 | 34,300 | 34,662 | 57,033 |
| N071 | CITY OF AUBURN | 0.014834% | 0.015056% | 18,092 | 7,455 | 25,547 | 358,196 | 460,177 | 274,436 | 277,333 | 456,325 |
| N072 | LYON CO AMBULANCE SERVICE | 0.024008% | 0.023750% | 29,281 | 12,065 | 41,346 | 579,720 | 744,770 | 444,159 | 448,848 | 738,536 |
| N075 | CITY OF ISLAND | 0.004496% | 0.004601% | 5,483 | 2,259 | 7,742 | 108,565 | 139,474 | 83,178 | 84,056 | 138,306 |
| N076 | MADISON CO EMS | 0.003090% | 0.003076% | 3,768 | 1,553 | 5,321 | 74,614 | 95,857 | 57,166 | 57,770 | 95,055 |
| N077 | MAGOFFIN CO WATER DIST | 0.013925% | 0.013716% | 16,983 | 6,998 | 23,981 | 336,246 | 431,978 | 257,619 | 260,339 | 428,362 |
| N078 | CENTRAL KY COMM ACTION | 0.235331% | 0.213056% | 287,015 | 118,263 | 405,278 | 5,682,528 | 7,300,380 | 4,353,732 | 4,399,697 | 7,239,274 |
| N079 | BENTON ELECTRIC SYSTEM | 0.029853% | 0.030600% | 36,410 | 15,002 | 51,412 | 720,859 | 926,092 | 552,294 | 558,125 | 918,341 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| N080 | MARTIN CO WATER DISTRICT | 0.014109% | 0.024727% | 17,207 | 7,090 | 24,297 | 340,689 | 437,686 | 261,023 | 263,779 | 434,022 |
| N081 | BUFFALO TRACE AR DEV DIST | 0.053860% | 0.052403% | 65,689 | 27,067 | 92,756 | 1,300,555 | 1,670,832 | 996,435 | 1,006,955 | 1,656,846 |
| N082 | MEADE CO WATER DISTRICT | 0.017973% | 0.015253% | 21,920 | 9,032 | 30,952 | 433,993 | 557,554 | 332,509 | 336,019 | 552,887 |
| N084 | MERCER CO PUBLIC LIBRARY | 0.015740% | 0.016090% | 19,197 | 7,910 | 27,107 | 380,073 | 488,282 | 291,197 | 294,272 | 484,195 |
| N085 | METCALFE CO CONSERV DIST | 0.001341% | 0.001316% | 1,635 | 674 | 2,309 | 32,381 | 41,600 | 24,809 | 25,071 | 41,252 |
| N087 | CITY OF MT STERLING | 0.037395% | 0.036331% | 45,608 | 18,792 | 64,400 | 902,976 | 1,160,058 | 691,825 | 699,129 | 1,150,348 |
| N088 | MORGAN CO AMBULANCE SERV | 0.011663% | 0.012326% | 14,225 | 5,861 | 20,086 | 281,626 | 361,807 | 215,771 | 218,049 | 358,778 |
| N089 | MUHLENBERG CO WATER DIST | 0.028081% | 0.027541% | 34,248 | 14,112 | 48,360 | 678,071 | 871,122 | 519,511 | 524,996 | 863,830 |
| N090 | BARDSTOWN-NELSON CO TOURI | 0.008012% | 0.008685% | 9,771 | 4,026 | 13,797 | 193,465 | 248,546 | 148,226 | 149,791 | 246,466 |
| N092 | CITY OF HARTFORD | 0.027739% | 0.027843% | 33,832 | 13,940 | 47,772 | 669,812 | 860,512 | 513,184 | 518,602 | 853,310 |
| N093 | CITY OF LAGRANGE | 0.024189% | 0.023526% | 29,501 | 12,156 | 41,657 | 584,091 | 750,385 | 447,508 | 452,232 | 744,104 |
| N094 | CITY OF OWENTON | 0.004329% | 0.003479% | 5,280 | 2,175 | 7,455 | 104,532 | 134,293 | 80,088 | 80,934 | 133,169 |
| N097 | KY VALLEY ED COOPERATIVE | 0.004488% | 0.003431% | 5,473 | 2,255 | 7,728 | 108,372 | 139,226 | 83,300 | 83,907 | 138,060 |
| N098 | PIKE CO LIBRARY DISTRICT | 0.023588% | 0.019202% | 28,769 | 11,854 | 40,623 | 569,578 | 731,741 | 436,389 | 440,996 | 725,616 |
| N099 | CITY OF CLAY CITY | 0.008524% | 0.005905% | 10,396 | 4,284 | 14,680 | 205,829 | 264,429 | 157,698 | 159,363 | 262,216 |
| N100 | CITY OF BURNSIDE | 0.010235% | 0.010059% | 12,496 | 5,148 | 17,644 | 247,386 | 317,818 | 189,537 | 191,538 | 315,158 |
| N103 | HOUSING AUTH OF MOREHEAD | 0.013534% | 0.013915% | 16,507 | 6,801 | 23,308 | 326,805 | 419,848 | 250,385 | 253,029 | 416,334 |
| N104 | CITY OF JAMESTOWN | 0.037965% | 0.037114% | 46,303 | 19,079 | 65,382 | 1,177,741 | 1,702,370 | 702,370 | 709,785 | 1,167,883 |
| N106 | W SHELBY WATER DISTRICT | 0.008877% | 0.008919% | 10,826 | 4,461 | 15,287 | 214,353 | 275,380 | 164,229 | 165,962 | 275,075 |
| N107 | SIMPSON CO CONSER DIST | 0.000948% | 0.000948% | 1,139 | 469 | 1,608 | 22,553 | 28,974 | 17,279 | 17,462 | 28,732 |
| N110 | LOGAN/TODD REG WATER COM | 0.020538% | 0.018844% | 25,048 | 10,321 | 35,369 | 495,930 | 637,125 | 379,962 | 383,974 | 631,792 |
| N111 | BARKLEY LAKE WATER DIST | 0.025835% | 0.025040% | 31,509 | 12,983 | 44,492 | 623,837 | 801,447 | 477,959 | 483,006 | 794,739 |
| N112 | TRIMBLE CO WATER DIST | 0.004444% | 0.004707% | 5,420 | 2,233 | 7,653 | 107,309 | 137,861 | 82,216 | 83,084 | 136,707 |
| N113 | UNION CO LIBRARY BD | 0.011355% | 0.012105% | 13,849 | 5,706 | 19,555 | 274,189 | 352,252 | 210,073 | 212,291 | 349,304 |
| N114 | BOWLING GRN MUNICIPAL UTI | 0.512242% | 0.504710% | 624,742 | 257,421 | 882,163 | 12,369,086 | 15,890,645 | 9,476,714 | 9,576,765 | 15,757,635 |
| N115 | WASHINGTON CO CONSER DIST | 0.001116% | 0.001132% | 1,361 | 561 | 1,922 | 26,948 | 34,620 | 20,647 | 20,864 | 34,330 |
| N116 | MONTICELLO UTILITY COMM | 0.043434% | 0.043258% | 52,973 | 21,827 | 74,800 | 1,048,799 | 1,347,399 | 803,549 | 812,033 | 1,336,121 |
| N117 | CITY OF DIXON | 0.003435% | 0.003118% | 4,189 | 1,726 | 5,915 | 82,945 | 106,560 | 63,549 | 64,220 | 105,668 |
| N118 | CITY OF WILLIAMSBURG | 0.078818% | 0.077791% | 96,128 | 39,609 | 135,737 | 1,903,215 | 2,445,073 | 1,458,169 | 1,473,564 | 2,424,607 |
| N119 | WOLFE CO CONSER DISTRICT | 0.001644% | 0.001598% | 2,005 | 826 | 2,831 | 39,698 | 51,000 | 30,415 | 30,736 | 50,573 |
| N120 | WOODFORD CO PLAN ZONING | 0.010118% | 0.009596% | 12,341 | 5,085 | 17,426 | 244,319 | 313,878 | 187,188 | 189,164 | 311,251 |
| N959 | N KY CONV & VISITORS BUR | 0.039604% | 0.048234% | 48,302 | 19,902 | 68,204 | 956,316 | 1,228,586 | 732,692 | 740,428 | 1,218,302 |
| P001 | HOUSING AUTH OF COLUMBIA | 0.004178% | 0.005792% | 5,095 | 2,100 | 7,195 | 100,886 | 129,609 | 77,295 | 78,111 | 128,524 |
| P005 | GLASGOW ELECTRIC PLANT BD | 0.141938% | 0.148360% | 173,111 | 71,329 | 244,440 | 3,427,371 | 4,403,166 | 2,625,919 | 2,653,642 | 4,366,310 |
| P006 | BATH COUNTY E.M.S. | 0.018164% | 0.021336% | 22,154 | 9,128 | 31,282 | 438,605 | 563,479 | 336,042 | 339,590 | 558,763 |
| P007 | CITY OF PINEVILLE | 0.009448% | 0.010251% | 11,523 | 4,748 | 16,271 | 228,140 | 293,094 | 174,792 | 176,638 | 290,640 |
| P008 | BOONE CO PLANNING COMM | 0.040159% | 0.038983% | 48,979 | 20,181 | 69,160 | 969,718 | 1,245,803 | 742,960 | 750,804 | 1,235,375 |
| P009 | HOUSING AUTHORITY PARIS | 0.007536% | 0.009786% | 9,192 | 3,787 | 12,979 | 181,971 | 233,780 | 139,419 | 140,891 | 231,823 |
| P010 | REGIONAL PUBLIC SAFETY | 0.027417% | 0.028593% | 33,438 | 13,778 | 47,216 | 662,037 | 850,523 | 507,227 | 512,582 | 843,404 |
| P011 | CITY OF JUNCTION CITY | 0.006996% | 0.008085% | 8,532 | 3,516 | 12,048 | 168,932 | 217,028 | 129,429 | 130,796 | 215,212 |
| P013 | CITY OF JACKSON | 0.047248% | 0.049831% | 57,625 | 23,744 | 81,369 | 1,140,896 | 1,465,716 | 874,110 | 883,338 | 1,453,447 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 0.008269% | 0.008055% | 10,086 | 4,155 | 14,241 | 199,671 | 256,519 | 152,980 | 154,595 | 254,372 |
| P015 | CITY OF LEBANON JUNCTION | 0.009836% | 0.008054% | 11,996 | 4,943 | 16,939 | 237,509 | 305,130 | 181,971 | 183,892 | 302,576 |
| P017 | PRINCETON WATER/WASTEWATE | 0.029799% | 0.028580% | 36,344 | 14,975 | 51,319 | 719,555 | 924,417 | 551,295 | 557,116 | 916,680 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 0.013202% | 0.014724% | 16,101 | 6,634 | 22,735 | 318,788 | 409,549 | 244,243 | 246,822 | 406,121 |
| P022 | RATTLESNAKE RIDGE WATER | 0.023997% | 0.02317% | 29,267 | 12,059 | 41,326 | 579,455 | 744,429 | 443,956 | 448,643 | 738,198 |
| P025 | CLARK CO CONSVATION DIST | 0.000917% | 0.000900% | 1,118 | 461 | 1,579 | 22,143 | 28,447 | 16,965 | 17,144 | 28,209 |
| P033 | ESTILL COUNTY EMS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 0.006224% | 0.006186% | 7,592 | 3,128 | 10,720 | 150,291 | 193,079 | 115,147 | 116,363 | 191,463 |
| P037 | COMMUNITY ACTION KENTUCKY | 0.028970% | 0.024749% | 35,333 | 14,559 | 49,892 | 699,537 | 898,700 | 535,958 | 541,617 | 891,178 |
| P038 | HICKMAN ELECTRIC SYSTEM | 0.015836% | 0.016501% | 19,314 | 7,958 | 27,272 | 382,391 | 491,260 | 292,973 | 296,066 | 487,148 |
| P041 | CITY OF DRY RIDGE | 0.011292% | 0.012780% | 13,772 | 5,675 | 19,447 | 272,667 | 350,298 | 208,907 | 211,113 | 347,366 |
| P043 | CITY OF CLARKSON | 0.005996% | 0.004916% | 7,313 | 3,013 | 10,326 | 144,785 | 186,006 | 110,929 | 112,100 | 184,449 |
| P045 | GREENUP CO ENVIR COMM | 0.006340% | 0.005476% | 7,732 | 3,186 | 10,918 | 153,092 | 196,678 | 117,293 | 118,531 | 195,032 |
| P047 | CITY OF WEST POINT | 0.010763% | 0.009968% | 13,127 | 5,409 | 18,536 | 259,894 | 333,887 | 199,120 | 201,223 | 331,092 |
| P048 | HARLAN COUNTY C A A | 0.047291% | 0.043862% | 57,677 | 23,765 | 81,442 | 1,141,934 | 1,467,050 | 874,905 | 884,142 | 1,454,770 |
| P049 | HOUSING AUTHORITY OF CYN | 0.022378% | 0.023727% | 27,292 | 11,246 | 38,538 | 540,361 | 694,205 | 414,003 | 418,374 | 688,394 |
| P050 | HART CO SOLID WASTE SVC | 0.025505% | 0.02562% | 31,107 | 12,817 | 43,924 | 615,868 | 791,210 | 471,854 | 476,836 | 784,587 |
| P051 | HENDERSON MUN POWER&LIGHT | 0.138638% | 0.130580% | 169,086 | 69,671 | 238,757 | 3,347,686 | 4,300,794 | 2,564,867 | 2,591,946 | 4,264,795 |
| P052 | LITTLE KY RV WS CONV DIST | 0.002405% | 0.002632% | 2,933 | 1,209 | 4,142 | 58,073 | 74,607 | 44,494 | 44,963 | 73,983 |
| P054 | HOUSING AUTH DAWSON SPG | 0.009811% | 0.010281% | 11,966 | 4,930 | 16,896 | 236,906 | 304,354 | 181,508 | 183,424 | 301,807 |
| P057 | VALLEY VIEW FERRY AUTHORI | 0.003866% | 0.004586% | 4,715 | 1,943 | 6,658 | 93,352 | 119,930 | 71,523 | 72,278 | 118,926 |
| P061 | BARBOURVILLE UTILITY COMM | 0.091980% | 0.086630% | 112,180 | 46,223 | 158,403 | 2,221,037 | 2,853,381 | 1,701,672 | 1,719,638 | 2,829,497 |
| P063 | LAUREL CO WATER DIST #2 | 0.029872% | 0.030536% | 36,433 | 15,012 | 51,445 | 721,318 | 926,682 | 552,646 | 558,480 | 918,925 |
| P068 | LEWIS CO PUBLIC LIBRARY | 0.003552% | 0.003528% | 4,332 | 1,785 | 6,117 | 85,770 | 110,189 | 65,714 | 66,407 | 109,267 |
| P069 | LINCOLN CO CLERK | 0.013364% | 0.013597% | 16,299 | 6,716 | 23,015 | 322,700 | 414,575 | 247,240 | 249,850 | 411,105 |
| P071 | LOGAN CO CONS DISTRICT | 0.003264% | 0.002578% | 3,980 | 1,640 | 5,620 | 78,816 | 101,255 | 60,386 | 61,023 | 100,407 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| P072 | LYON CO WATER DISTRICT | 0.006200% | 0.007364% | 7,562 | 3,116 | 10,678 | 149,711 | 192,335 | 114,703 | 115,914 | 190,725 |
| P075 | MCLAN CO REG WATER COMM | 0.007808% | 0.006181% | 8,635 | 3,558 | 12,193 | 170,960 | 219,634 | 130,983 | 132,366 | 217,796 |
| P076 | MADISON CO PUBLIC LIBRARY | 0.041361% | 0.040728% | 50,445 | 20,785 | 71,230 | 998,742 | 1,283,091 | 765,198 | 775,276 | 1,272,351 |
| P077 | SALYERS/MAG CO JOINT HOUS | 0.004804% | 0.004467% | 5,859 | 2,414 | 8,273 | 116,002 | 149,029 | 88,876 | 89,815 | 147,781 |
| P078 | MARION CO CONSERVAT DIST | 0.001180% | 0.001154% | 1,439 | 593 | 2,032 | 28,493 | 36,606 | 21,831 | 22,061 | 36,299 |
| P079 | CITY OF CALVERTY CITY | 0.048684% | 0.047940% | 59,377 | 24,466 | 83,843 | 1,175,571 | 1,510,263 | 900,676 | 910,185 | 1,497,622 |
| P081 | MASON COUNTY LIBRARY | 0.007666% | 0.005964% | 9,350 | 3,852 | 13,202 | 185,111 | 237,813 | 141,825 | 143,322 | 235,822 |
| P084 | ANDERSON-DEAN COMM PARK | 0.003413% | 0.004096% | 4,163 | 1,715 | 5,878 | 82,414 | 105,877 | 63,142 | 63,809 | 104,991 |
| P087 | MONTGOMERY CTY WATER DIST | 0.002371% | 0.002751% | 2,892 | 1,192 | 4,084 | 57,252 | 73,553 | 43,865 | 44,328 | 72,937 |
| P088 | MORGAN CO WATER DIST | 0.007898% | 0.006914% | 9,632 | 3,969 | 13,601 | 190,713 | 245,010 | 146,117 | 147,659 | 242,959 |
| P089 | MUHLENBERG WATER DIST #3 | 0.009665% | 0.009148% | 11,788 | 4,857 | 16,645 | 233,380 | 299,825 | 178,807 | 180,605 | 297,316 |
| P090 | NORTH NELSON WATER DIST | 0.007971% | 0.008190% | 9,722 | 4,006 | 13,728 | 192,475 | 247,274 | 147,467 | 149,024 | 245,205 |
| P092 | OHIO CO REG WASTEWATER D | 0.008961% | 0.008215% | 10,929 | 4,503 | 15,432 | 216,381 | 277,986 | 165,783 | 167,533 | 275,659 |
| P097 | KY RIVER AREA DEV DIST | 0.053476% | 0.053335% | 65,220 | 26,874 | 92,094 | 1,291,283 | 1,658,919 | 989,331 | 999,776 | 1,645,034 |
| P100 | LAKE CUMBERLAND CAA, INC | 0.122330% | 0.119231% | 149,196 | 61,475 | 210,671 | 2,953,897 | 3,794,891 | 2,263,161 | 2,287,055 | 3,763,127 |
| P103 | MOREHEAD TOURISM COMMISSI | 0.009017% | 0.010226% | 10,997 | 4,531 | 15,528 | 197,733 | 279,723 | 166,819 | 168,580 | 277,382 |
| P104 | RUSSELL CO TOURIST COMM | 0.002725% | 0.002140% | 3,324 | 1,369 | 4,693 | 65,800 | 84,534 | 50,414 | 50,246 | 83,827 |
| P105 | GEORGETOWN/SCOTT TOURISM | 0.005664% | 0.005668% | 6,176 | 2,545 | 8,721 | 122,280 | 157,094 | 93,686 | 94,675 | 155,779 |
| P106 | MULTI PURPOSE COMM ACTION | 0.011911% | 0.010068% | 14,526 | 5,986 | 20,512 | 287,614 | 369,500 | 220,359 | 222,685 | 366,407 |
| P107 | SIMPSON CO LIBRARY DIST | 0.007814% | 0.007705% | 9,531 | 3,927 | 13,458 | 188,684 | 242,404 | 144,563 | 146,089 | 240,375 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 0.001461% | 0.001484% | 1,782 | 734 | 2,516 | 35,279 | 45,323 | 27,029 | 27,315 | 44,943 |
| P111 | JOHN L STREET LIBRARY | 0.003746% | 0.003632% | 4,569 | 1,883 | 6,452 | 90,455 | 116,207 | 69,303 | 70,034 | 115,235 |
| P113 | STURGIS HOUSING AUTHORITY | 0.002194% | 0.002614% | 2,676 | 1,103 | 3,779 | 52,978 | 68,062 | 40,590 | 41,019 | 67,492 |
| P115 | HOUSING AUTH SPRINGFIELD | 0.002866% | 0.003624% | 3,495 | 1,440 | 4,935 | 69,205 | 88,908 | 53,022 | 53,582 | 88,164 |
| P116 | CITY OF MONTICELLO | 0.013745% | 0.014617% | 16,764 | 6,907 | 23,671 | 331,900 | 426,394 | 254,289 | 256,574 | 422,825 |
| P117 | CITY OF CLAY | 0.009573% | 0.009546% | 11,676 | 4,811 | 16,487 | 231,159 | 296,971 | 177,105 | 178,975 | 294,485 |
| P120 | WOODFORD CO CONSERV DIST | 0.001702% | 0.001654% | 2,075 | 855 | 2,930 | 41,098 | 52,799 | 31,488 | 31,820 | 52,357 |
| P959 | CITY OF CRESTVIEW HILLS | 0.009596% | 0.009093% | 11,704 | 4,822 | 16,526 | 231,714 | 297,685 | 177,530 | 179,405 | 295,193 |
| R003 | SOUTH ANDERSON WATER DIST | 0.009398% | 0.008259% | 11,462 | 4,723 | 16,185 | 226,933 | 291,542 | 173,867 | 175,703 | 289,102 |
| R005 | BARREN CO SOIL CONS DIS | 0.001193% | 0.001181% | 1,455 | 600 | 2,055 | 28,807 | 37,009 | 22,071 | 22,304 | 36,699 |
| R008 | BOONE CO LIBRARY DIST | 0.123324% | 0.113489% | 150,409 | 61,975 | 212,384 | 2,977,900 | 3,825,727 | 2,281,551 | 2,305,639 | 3,793,704 |
| R010 | ASHLAND BD OF ED | 0.197072% | 0.204603% | 240,353 | 99,036 | 339,389 | 4,758,689 | 6,113,519 | 3,645,923 | 3,684,415 | 6,062,347 |
| R011 | DANVILLE BOYLE PLANNING | 0.003458% | 0.003650% | 4,217 | 1,738 | 5,955 | 83,500 | 107,273 | 63,975 | 64,650 | 106,375 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 0.006830% | 0.006633% | 8,330 | 3,432 | 11,762 | 164,924 | 211,879 | 126,358 | 127,692 | 210,105 |
| R015 | CITY OF SHEPHERDSVILLE | 0.048382% | 0.048904% | 59,008 | 24,314 | 83,322 | 1,168,278 | 1,500,894 | 895,089 | 904,539 | 1,488,311 |
| R017 | CITY OF PRINCETON | 0.024438% | 0.024334% | 29,805 | 12,281 | 42,086 | 590,103 | 758,110 | 452,114 | 456,888 | 751,764 |
| R018 | MURRAY ELECTRIC SYSTEM | 0.106666% | 0.107801% | 130,092 | 53,604 | 183,696 | 2,575,660 | 3,308,966 | 1,973,370 | 1,994,204 | 3,281,269 |
| R019 | FORT THOMAS BOARD OF ED | 0.131636% | 0.136568% | 160,547 | 66,152 | 226,699 | 3,178,609 | 4,083,580 | 2,435,327 | 2,461,038 | 4,049,399 |
| R021 | CARROLLTON/CARR CO REC TR | 0.001897% | 0.001881% | 2,313 | 953 | 3,266 | 45,807 | 58,848 | 35,095 | 35,466 | 58,356 |
| R024 | CHRISTIAN CO WATER DIST | 0.022365% | 0.021048% | 27,277 | 11,239 | 38,516 | 540,047 | 693,802 | 413,763 | 418,131 | 687,994 |
| R030 | DAVISS CO AIRPORT BD | 0.013297% | 0.012523% | 16,218 | 6,682 | 22,900 | 321,082 | 412,496 | 246,001 | 248,598 | 409,044 |
| R033 | CITY OF RAVENNA | 0.002493% | 0.002918% | 3,041 | 1,253 | 4,294 | 60,198 | 77,337 | 46,122 | 46,609 | 76,690 |
| R034 | LEXINGTON PUBLIC LIBRARY | 0.205878% | 0.213063% | 251,093 | 103,461 | 354,554 | 4,971,328 | 6,386,697 | 3,808,838 | 3,849,050 | 6,333,238 |
| R036 | CITY OF PRESTONSBURG | 0.102468% | 0.094934% | 124,972 | 51,494 | 176,466 | 2,474,291 | 3,178,737 | 1,895,705 | 1,915,719 | 3,152,130 |
| R037 | PAUL SAWYIER LIBRARY | 0.043331% | 0.044872% | 52,847 | 21,775 | 74,622 | 1,046,312 | 1,344,204 | 801,644 | 810,107 | 1,332,952 |
| R038 | CITY OF FULTON | 0.046733% | 0.047403% | 56,996 | 23,485 | 80,481 | 1,128,460 | 1,449,740 | 864,582 | 873,710 | 1,437,605 |
| R041 | CITY OF CRITTENDEN | 0.004107% | 0.004382% | 5,009 | 2,064 | 7,073 | 99,172 | 127,406 | 75,981 | 76,784 | 126,340 |
| R042 | MAYFIELD ELEC & WATER SYS | 0.133322% | 0.127245% | 162,603 | 66,999 | 229,602 | 3,219,321 | 4,135,882 | 2,466,519 | 2,492,559 | 4,101,264 |
| R045 | CITY OF RUSSELL | 0.038143% | 0.039840% | 46,520 | 19,168 | 65,688 | 921,037 | 1,183,263 | 705,663 | 713,113 | 1,173,358 |
| R047 | LINCOLN TRAIL AREA DEV DI | 0.055355% | 0.051555% | 67,512 | 27,818 | 95,330 | 1,336,655 | 1,717,209 | 1,024,093 | 1,034,905 | 1,702,836 |
| R048 | HARLAN CO CONSERV DIST | 0.001603% | 0.001496% | 1,955 | 806 | 2,761 | 38,708 | 49,728 | 29,656 | 29,969 | 49,312 |
| R050 | HART CO AMB SERVICE | 0.038866% | 0.044149% | 47,402 | 19,532 | 66,934 | 938,496 | 1,205,691 | 719,039 | 726,630 | 1,195,599 |
| R051 | HENDERSON MUN W & S DEPT | 0.156413% | 0.154722% | 190,765 | 78,603 | 269,368 | 3,776,898 | 4,852,206 | 2,893,713 | 2,924,263 | 4,811,591 |
| R052 | CITY OF CAMPBELLSBURG | 0.002072% | 0.001969% | 2,527 | 1,041 | 3,568 | 50,032 | 64,277 | 38,333 | 38,738 | 63,739 |
| R054 | SOUTH HOPKINS WATER DIST | 0.011104% | 0.011033% | 13,542 | 5,580 | 19,122 | 268,128 | 344,466 | 205,429 | 207,598 | 341,582 |
| R057 | CITY OF WILMORE | 0.038880% | 0.038338% | 47,419 | 19,539 | 66,958 | 938,834 | 1,206,126 | 719,298 | 726,892 | 1,196,030 |
| R058 | HOUSING AUTH OF PAINTSVLE | 0.019269% | 0.019179% | 23,501 | 9,683 | 33,184 | 465,288 | 597,758 | 356,485 | 360,249 | 592,755 |
| R061 | KY COMM ECONOMIC OPPORT | 0.258461% | 0.228086% | 315,224 | 129,886 | 445,110 | 6,241,047 | 8,017,913 | 4,781,648 | 4,832,130 | 7,950,801 |
| R063 | WOODCREEK WATER DISTRICT | 0.083573% | 0.079168% | 101,927 | 41,999 | 143,926 | 2,018,034 | 2,592,581 | 1,546,139 | 1,562,463 | 2,570,880 |
| R071 | LOGAN CO PUBLIC LIBRARY | 0.018594% | 0.019296% | 22,677 | 9,344 | 32,021 | 448,989 | 576,818 | 343,998 | 347,629 | 571,990 |
| R072 | LYON CO HOUSING AUTHORITY | 0.009534% | 0.009765% | 11,628 | 4,791 | 16,419 | 230,217 | 295,761 | 176,383 | 178,246 | 293,286 |
| R073 | MCCRACKEN CO BD OF ED | 0.354885% | 0.356413% | 432,827 | 178,343 | 611,170 | 8,569,393 | 11,009,155 | 6,565,536 | 6,634,852 | 10,917,005 |
| R076 | RICHMOND UTILITIES | 0.125254% | 0.128660% | 152,762 | 62,945 | 215,707 | 3,024,503 | 3,885,599 | 2,317,257 | 2,341,721 | 3,853,075 |
| R078 | CITY OF LORETTO | 0.001000% | 0.000958% | 1,219 | 503 | 1,722 | 24,147 | 31,022 | 18,500 | 18,696 | 30,762 |
| R079 | MARSHALL CO PUB LIBRARY | 0.029532% | 0.029558% | 36,018 | 14,841 | 50,859 | 713,108 | 916,134 | 546,356 | 552,124 | 908,466 |
| R088 | CITY OF WEST LIBERTY | 0.048963% | 0.049123% | 59,717 | 24,606 | 84,323 | 1,182,308 | 1,518,918 | 905,838 | 915,402 | 1,506,204 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 0.036909% | 0.035814% | 45,015 | 18,548 | 63,563 | 891,240 | 1,144,982 | 682,834 | 690,043 | 1,135,398 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| R090 | NELSON CO PUBLIC LIBRARY | 0.040894% | 0.038076% | 49,875 | 20,551 | 70,426 | 987,466 | 1,268,604 | 756,558 | 764,545 | 1,257,985 |
| R093 | TRI CO COMM ACTION AGENCY | 0.010649% | 0.009235% | 12,987 | 5,352 | 18,339 | 257,141 | 330,351 | 197,011 | 199,091 | 327,586 |
| R097 | PERRY COUNTY PUBLIC LIB | 0.024521% | 0.024823% | 29,907 | 12,323 | 42,230 | 592,108 | 760,684 | 453,650 | 458,439 | 754,317 |
| R103 | ROWAN CO PUBLIC LIBRARY | 0.014256% | 0.013161% | 17,387 | 7,164 | 24,551 | 344,239 | 442,246 | 263,743 | 266,527 | 438,544 |
| R104 | CITY OF RUSSELL SPRINGS | 0.033245% | 0.032233% | 40,547 | 16,707 | 57,254 | 802,766 | 1,031,318 | 615,048 | 621,541 | 1,022,686 |
| R105 | CITY OF STAMPING GROUND | 0.000839% | 0.000000% | 1,023 | 422 | 1,445 | 20,259 | 26,027 | 15,522 | 15,686 | 25,809 |
| R106 | SHELBY CO PARK RECREATION | 0.016991% | 0.016147% | 20,722 | 8,539 | 29,261 | 410,281 | 527,091 | 314,341 | 317,660 | 522,679 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 0.012700% | 0.013760% | 15,489 | 6,382 | 21,871 | 306,666 | 393,976 | 234,956 | 237,436 | 390,679 |
| R114 | BOWLING GREEN PUBLIC SCHO | 0.254481% | 0.254141% | 310,006 | 127,735 | 437,741 | 6,137,698 | 7,885,140 | 4,702,466 | 4,752,112 | 7,819,139 |
| R115 | S W E D A | 0.003420% | 0.002506% | 2,951 | 1,216 | 4,167 | 58,436 | 75,073 | 44,771 | 45,244 | 74,444 |
| R116 | WAYNE CO CONSERV DIST | 0.002013% | 0.001534% | 2,455 | 1,012 | 3,467 | 48,608 | 62,447 | 37,241 | 37,635 | 61,924 |
| R117 | WEBSTER COUNTY WATER DIST | 0.015951% | 0.016315% | 19,454 | 8,016 | 27,470 | 385,168 | 494,828 | 295,101 | 298,216 | 490,686 |
| R118 | WILLIAMSBURG IND BD OF ED | 0.040802% | 0.040542% | 49,764 | 20,505 | 70,269 | 985,244 | 1,265,750 | 754,856 | 762,825 | 1,255,155 |
| R120 | CITY OF MIDWAY | 0.010500% | 0.010244% | 12,807 | 5,277 | 18,084 | 253,543 | 325,728 | 194,255 | 196,306 | 323,002 |
| R959 | N KY LEGAL AID SOCIETY | 0.090751% | 0.084088% | 110,683 | 45,606 | 156,289 | 2,191,361 | 2,815,255 | 1,678,935 | 1,696,661 | 2,791,691 |
| T036 | FLOYD COUNTY CONSV DIST | 0.003790% | 0.003738% | 4,623 | 1,905 | 6,528 | 91,517 | 117,572 | 70,117 | 70,857 | 116,588 |
| V001 | ADAIR COUNTY FISCAL COURT | 0.068590% | 0.070271% | 83,654 | 34,469 | 118,123 | 1,656,240 | 2,127,782 | 1,268,947 | 1,282,344 | 2,109,972 |
| V002 | ALLEN COUNTY FISCAL COURT | 0.085783% | 0.096266% | 104,623 | 43,109 | 147,732 | 2,071,339 | 2,661,139 | 1,587,025 | 1,603,780 | 2,638,864 |
| V003 | ANDERSON CO FISCAL COURT | 0.097939% | 0.094927% | 118,716 | 48,916 | 167,632 | 2,350,441 | 3,019,626 | 1,800,816 | 1,819,829 | 2,994,351 |
| V004 | BALLARD COUNTY FISCAL CT | 0.093104% | 0.082977% | 113,552 | 46,788 | 160,340 | 2,248,178 | 2,888,249 | 1,722,467 | 1,740,652 | 2,864,074 |
| V005 | BARREN CO FISCAL CT | 0.062288% | 0.067007% | 75,968 | 31,302 | 107,270 | 1,504,066 | 1,932,283 | 1,152,357 | 1,164,523 | 1,916,109 |
| V006 | BATH CO FISCAL COURT | 0.048335% | 0.050857% | 58,950 | 24,290 | 83,240 | 1,167,143 | 1,499,436 | 894,220 | 903,661 | 1,486,886 |
| V007 | BELL CO FISCAL CT | 0.087462% | 0.089044% | 106,670 | 43,953 | 150,623 | 2,111,941 | 2,713,225 | 1,618,087 | 1,635,170 | 2,690,514 |
| V008 | BOONE CO FISCAL CT | 0.398922% | 0.382260% | 486,535 | 200,473 | 687,008 | 9,652,753 | 12,375,260 | 7,380,241 | 7,458,159 | 12,271,675 |
| V009 | BOURBON CO FISCAL COURT | 0.091962% | 0.086293% | 112,159 | 46,214 | 158,373 | 2,220,603 | 2,852,823 | 1,701,339 | 1,719,301 | 2,828,943 |
| V010 | BOYD COUNTY FISCAL COURT | 0.270264% | 0.263174% | 329,620 | 135,818 | 465,438 | 6,526,054 | 8,384,063 | 5,000,009 | 5,052,797 | 8,313,886 |
| V011 | BOYLE COUNTY FISCAL COURT | 0.126537% | 0.122803% | 154,327 | 63,590 | 217,917 | 3,055,484 | 3,925,400 | 2,340,993 | 2,365,708 | 3,892,543 |
| V012 | BRACKEN CO FISCAL COURT | 0.048306% | 0.048628% | 58,915 | 24,276 | 83,191 | 1,166,443 | 1,498,537 | 893,683 | 903,118 | 1,485,994 |
| V013 | BREATHITT CO FISCAL COURT | 0.051256% | 0.050758% | 62,513 | 25,758 | 88,271 | 1,237,677 | 1,590,051 | 948,260 | 958,271 | 1,576,742 |
| V014 | BRECKINRIDGE CO FISCAL CT | 0.098221% | 0.091495% | 119,793 | 49,360 | 169,153 | 2,371,738 | 3,046,988 | 1,817,134 | 1,836,318 | 3,021,483 |
| V016 | BUTLER COUNTY FISCAL CT | 0.081068% | 0.082799% | 98,873 | 40,740 | 139,613 | 1,957,546 | 2,514,872 | 1,499,795 | 1,515,630 | 2,493,821 |
| V017 | CALDWELL CO FISCAL COURT | 0.056164% | 0.055595% | 68,498 | 28,225 | 96,723 | 1,356,190 | 1,742,306 | 1,039,060 | 1,050,030 | 1,727,722 |
| V018 | CALLOWAY CO FISCAL COURT | 0.157316% | 0.155040% | 191,866 | 79,057 | 270,923 | 3,798,703 | 4,880,218 | 2,910,419 | 2,941,146 | 4,839,369 |
| V019 | CAMPBELL CO FISCAL CT | 0.374105% | 0.334974% | 456,267 | 188,002 | 644,269 | 9,033,498 | 11,605,393 | 6,921,115 | 6,994,185 | 11,508,252 |
| V020 | CARUSILE CO FISCAL COURT | 0.035307% | 0.039046% | 43,061 | 17,743 | 60,804 | 852,557 | 1,095,285 | 653,196 | 660,092 | 1,086,117 |
| V021 | CARROLL CO FISCAL CT | 0.102933% | 0.101306% | 125,539 | 51,728 | 177,267 | 2,485,519 | 3,193,162 | 1,904,308 | 1,924,413 | 3,166,434 |
| V022 | CARTER CO FISCAL CT | 0.132175% | 0.127543% | 161,204 | 66,423 | 227,627 | 3,191,624 | 4,100,300 | 2,445,299 | 2,471,115 | 4,065,979 |
| V023 | CASEY CO FISCAL COURT | 0.091990% | 0.091132% | 112,194 | 46,228 | 158,422 | 2,221,279 | 2,853,691 | 1,701,857 | 1,719,825 | 2,829,805 |
| V024 | CHRISTIAN CO FISCAL COURT | 0.138717% | 0.137052% | 169,183 | 69,710 | 238,893 | 3,349,594 | 4,303,245 | 2,566,329 | 2,593,423 | 4,267,225 |
| V025 | CLARK COUNTY FISCAL COURT | 0.123522% | 0.130690% | 150,650 | 62,074 | 212,724 | 2,982,681 | 3,831,869 | 2,285,214 | 2,309,340 | 3,799,795 |
| V026 | CLAY COUNTY FISCAL CT | 0.158059% | 0.150155% | 192,772 | 79,431 | 272,203 | 3,816,644 | 4,903,267 | 2,924,164 | 2,955,037 | 4,862,225 |
| V027 | CLINTON CO FISCAL COURT | 0.079514% | 0.086843% | 96,977 | 39,959 | 136,936 | 1,920,021 | 2,466,664 | 1,471,066 | 1,486,576 | 2,446,017 |
| V028 | CRITTENDEN CO FIS CT | 0.084729% | 0.079280% | 103,337 | 42,579 | 145,916 | 2,045,948 | 2,628,442 | 1,567,526 | 1,584,075 | 2,606,441 |
| V030 | DAVIES CO FISCAL COURT | 0.237985% | 0.241416% | 290,252 | 119,596 | 409,848 | 5,746,614 | 7,382,712 | 4,402,832 | 4,449,316 | 7,320,916 |
| V031 | EDMONSON CO FISCAL CRT | 0.056879% | 0.056608% | 69,371 | 28,584 | 97,955 | 1,373,455 | 1,764,486 | 1,052,288 | 1,063,397 | 1,749,717 |
| V032 | ELLIOTT CO FISCAL CT | 0.029480% | 0.030035% | 35,954 | 14,815 | 50,769 | 711,852 | 914,521 | 545,394 | 551,152 | 906,866 |
| V033 | ESTILL CO FISCAL COURT | 0.076069% | 0.066732% | 92,775 | 38,228 | 131,003 | 1,836,835 | 2,359,794 | 1,407,312 | 1,422,169 | 2,340,042 |
| V035 | FLEMING CO FISCAL COURT | 0.044094% | 0.044542% | 53,778 | 22,159 | 75,937 | 1,064,736 | 1,367,873 | 815,759 | 824,372 | 1,356,424 |
| V036 | FLOYD CO FISCAL COURT | 0.144968% | 0.141115% | 176,807 | 72,852 | 249,659 | 3,500,536 | 4,497,162 | 2,681,975 | 2,710,290 | 4,459,519 |
| V037 | FRANKLIN CO FISCAL COURT | 0.204103% | 0.192033% | 248,928 | 102,569 | 351,497 | 4,928,467 | 6,331,633 | 3,776,000 | 3,815,865 | 6,278,635 |
| V038 | FULTON COUNTY FIS CT | 0.114868% | 0.121126% | 140,096 | 57,725 | 197,821 | 2,773,713 | 3,563,407 | 2,125,111 | 2,147,547 | 3,533,580 |
| V039 | GALLATIN CO FISCAL CT | 0.079045% | 0.076275% | 96,405 | 39,723 | 136,128 | 1,908,696 | 2,452,115 | 1,462,369 | 1,477,808 | 2,431,589 |
| V040 | GARRARD CO FISCAL COURT | 0.083080% | 0.083786% | 101,326 | 41,751 | 143,077 | 2,006,129 | 2,577,287 | 1,537,018 | 1,553,246 | 2,555,715 |
| V041 | GRANT COUNTY FISCAL COURT | 0.116708% | 0.103656% | 142,339 | 58,650 | 200,989 | 2,818,143 | 3,620,487 | 2,159,152 | 2,181,947 | 3,590,182 |
| V042 | GRAVES COUNTY FISCAL CT | 0.159233% | 0.159942% | 194,205 | 80,021 | 274,226 | 3,844,993 | 4,939,687 | 2,945,884 | 2,976,985 | 4,898,340 |
| V043 | GRAYSON CO FISCAL CT | 0.158411% | 0.150985% | 193,202 | 79,607 | 272,809 | 3,825,144 | 4,914,187 | 2,930,677 | 2,961,617 | 4,873,054 |
| V044 | GREEN COUNTY FISCAL COURT | 0.033701% | 0.030633% | 41,103 | 16,936 | 58,039 | 813,777 | 1,045,464 | 623,484 | 630,067 | 1,036,713 |
| V045 | GREENUP CO FISCAL CT | 0.166470% | 0.171434% | 203,031 | 83,657 | 286,688 | 4,019,744 | 5,164,191 | 3,079,772 | 3,112,287 | 5,120,965 |
| V046 | HANCOCK CO FISCAL COURT | 0.090621% | 0.087304% | 110,523 | 45,540 | 156,063 | 2,188,222 | 2,811,222 | 1,676,530 | 1,694,230 | 2,787,691 |
| V047 | HARDIN CO FISCAL COURT | 0.131913% | 0.124976% | 160,884 | 66,291 | 227,175 | 3,185,298 | 4,092,173 | 2,440,451 | 2,466,217 | 4,057,920 |
| V048 | HARLAM CO FIS CT | 0.135699% | 0.144882% | 165,502 | 68,194 | 233,696 | 3,276,718 | 4,209,621 | 2,510,494 | 2,536,999 | 4,174,385 |
| V049 | HARRISON CO FISCAL COURT | 0.052062% | 0.052881% | 63,497 | 26,163 | 89,660 | 1,257,139 | 1,615,055 | 963,171 | 973,340 | 1,601,356 |
| V050 | HART COUNTY FISCAL COURT | 0.099764% | 0.099015% | 121,675 | 50,135 | 171,810 | 2,408,997 | 3,094,854 | 1,845,680 | 1,865,166 | 3,068,949 |
| V051 | HENDERSON CO FISCAL COURT | 0.265437% | 0.265437% | 309,332 | 127,458 | 436,790 | 6,124,369 | 7,868,016 | 4,692,254 | 4,741,792 | 7,802,158 |
| V052 | HENRY CO FISCAL COURT | 0.055903% | 0.059308% | 68,181 | 28,093 | 96,274 | 1,349,887 | 1,734,209 | 1,034,231 | 1,045,150 | 1,719,693 |
| V053 | HICKMAN CO FISCAL COURT | 0.042157% | 0.042835% | 51,416 | 21,185 | 72,601 | 1,017,963 | 1,307,784 | 779,924 | 788,158 | 1,296,837 |
| V054 | HOPKINS CO FISCAL COURT | 0.177961% | 0.179106% | 217,046 | 89,432 | 306,478 | 4,297,217 | 5,520,662 | 3,292,361 | 3,327,120 | 5,474,453 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 | | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|---------------------|---------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | Proportionate Share | Proportionate Share | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| V055 | JACKSON CO FISCAL COURT | 0.0952800% | 0.095361% | 113,181 | 46,635 | 159,816 | 2,240,838 | 2,878,819 | 1,716,843 | 1,734,969 | 2,854,722 |
| V057 | JESSAMINE CO FISCAL COURT | 0.223003% | 0.220166% | 271,980 | 112,067 | 384,047 | 5,384,844 | 6,917,944 | 4,125,658 | 4,169,215 | 6,860,039 |
| V060 | KNOTT CO FISCAL CT | 0.057789% | 0.062106% | 70,481 | 29,041 | 99,522 | 1,395,429 | 1,792,716 | 1,069,123 | 1,080,411 | 1,777,710 |
| V061 | KNOX CO FISCAL CT | 0.127440% | 0.113846% | 155,428 | 64,043 | 219,471 | 3,077,288 | 3,953,412 | 2,357,699 | 2,382,590 | 3,920,321 |
| V062 | LARUE CO FISCAL COURT | 0.084742% | 0.081822% | 103,353 | 42,586 | 145,939 | 2,046,262 | 2,628,845 | 1,567,766 | 1,584,318 | 2,606,841 |
| V063 | LAUREL COUNTY FISCAL COUR | 0.238656% | 0.230914% | 291,071 | 119,934 | 411,005 | 5,762,817 | 7,403,528 | 4,415,246 | 4,461,860 | 7,341,558 |
| V064 | LAWRENCE CO FISCAL CT | 0.079622% | 0.081162% | 97,109 | 40,013 | 137,122 | 1,922,629 | 2,470,014 | 1,473,044 | 1,488,596 | 2,449,339 |
| V065 | LEE COUNTY FISCAL COURT | 0.059957% | 0.043391% | 62,124 | 25,598 | 87,722 | 1,229,974 | 1,580,155 | 942,358 | 952,307 | 1,566,929 |
| V066 | LESLIE CO FISCAL COURT | 0.104427% | 0.112011% | 127,362 | 52,478 | 179,840 | 2,521,594 | 3,239,509 | 1,931,948 | 1,952,344 | 3,212,393 |
| V067 | LETCHER CO FISCAL COURT | 0.085692% | 0.085734% | 104,512 | 43,063 | 147,575 | 2,069,201 | 2,658,316 | 1,585,342 | 1,602,079 | 2,636,065 |
| V068 | LEWIS COUNTY FISCAL COURT | 0.076945% | 0.078030% | 93,844 | 38,668 | 132,512 | 1,857,988 | 2,386,969 | 1,423,518 | 1,438,547 | 2,366,989 |
| V069 | LINGOLN CO FISCAL COURT | 0.079057% | 0.077258% | 96,420 | 39,729 | 136,149 | 1,908,986 | 2,452,487 | 1,462,591 | 1,478,032 | 2,431,959 |
| V070 | LIVINGSTON CO FISCAL CT | 0.081255% | 0.083974% | 99,100 | 40,834 | 139,934 | 1,962,061 | 2,520,673 | 1,503,255 | 1,519,126 | 2,499,574 |
| V071 | LOGAN COUNTY FISCAL COURT | 0.148892% | 0.140602% | 181,629 | 74,839 | 256,468 | 3,596,013 | 4,619,822 | 2,755,126 | 2,784,213 | 4,581,152 |
| V072 | LYON COUNTY FISCAL COURT | 0.038501% | 0.038620% | 46,956 | 19,348 | 66,304 | 929,682 | 1,194,369 | 714,286 | 719,806 | 1,184,371 |
| V073 | MCCRACKEN CO FISCAL COURT | 0.147825% | 0.143661% | 180,291 | 74,288 | 254,579 | 3,569,524 | 4,585,791 | 2,734,831 | 2,763,704 | 4,574,406 |
| V074 | MCCRARY CO FISCAL CT | 0.101596% | 0.091880% | 123,909 | 51,056 | 174,965 | 2,453,224 | 3,151,686 | 1,879,573 | 1,899,417 | 3,125,305 |
| V075 | MCLEAN COUNTY FISCAL CT | 0.078869% | 0.081276% | 96,191 | 39,635 | 135,826 | 1,904,446 | 2,446,655 | 1,459,113 | 1,474,518 | 2,465,175 |
| V076 | MADISON CO FISCAL COURT | 0.230257% | 0.206732% | 280,827 | 115,713 | 396,540 | 5,560,006 | 7,142,976 | 4,259,861 | 4,304,835 | 7,083,187 |
| V077 | MAGOFFIN CO FISCAL COURT | 0.048691% | 0.058354% | 59,385 | 24,469 | 83,854 | 1,175,740 | 1,510,480 | 900,806 | 910,316 | 1,497,837 |
| V078 | MARIION CO FISCAL COURT | 0.176073% | 0.173506% | 214,743 | 88,483 | 303,226 | 4,251,627 | 5,462,093 | 3,257,432 | 3,291,822 | 5,416,374 |
| V079 | MARSHALL CO FISCAL COURT | 0.170317% | 0.169343% | 207,723 | 85,591 | 293,314 | 4,112,638 | 5,283,532 | 3,150,943 | 3,184,209 | 5,239,307 |
| V080 | MARTIN CO FISCAL COURT | 0.055893% | 0.055893% | 68,981 | 28,424 | 97,405 | 1,365,752 | 1,754,590 | 1,046,386 | 1,057,433 | 1,739,904 |
| V081 | MASON CO FIS CT | 0.119830% | 0.119225% | 146,148 | 60,219 | 206,367 | 2,893,530 | 3,717,337 | 2,216,910 | 2,240,316 | 3,686,221 |
| V082 | MEADE COUNTY FISCAL COURT | 0.198866% | 0.192144% | 242,541 | 99,938 | 342,479 | 4,802,009 | 6,169,172 | 3,679,113 | 3,717,955 | 6,117,534 |
| V083 | MENIFEE CO FISCAL COURT | 0.034094% | 0.031836% | 41,582 | 17,134 | 58,716 | 823,266 | 1,057,656 | 630,755 | 637,414 | 1,048,803 |
| V084 | MERCER COUNTY FISCAL COUR | 0.067531% | 0.070971% | 82,363 | 33,937 | 116,300 | 1,630,668 | 2,094,930 | 1,249,355 | 1,262,545 | 2,077,395 |
| V085 | MERCALFE CO FISCAL COURT | 0.043300% | 0.043300% | 51,232 | 21,110 | 72,342 | 1,014,317 | 1,303,100 | 777,130 | 785,335 | 1,292,192 |
| V086 | MONROE CO FISCAL COURT | 0.039516% | 0.036475% | 48,195 | 19,858 | 68,053 | 954,191 | 1,225,856 | 731,064 | 738,783 | 1,215,595 |
| V087 | MONTGOMERY CO FISCAL CT | 0.125656% | 0.125871% | 153,253 | 63,147 | 216,400 | 3,034,210 | 3,898,069 | 2,324,694 | 2,349,237 | 3,865,441 |
| V088 | MORGAN CO FISCAL CT | 0.046728% | 0.043310% | 56,991 | 23,483 | 80,474 | 1,128,339 | 1,449,585 | 864,490 | 873,616 | 1,437,451 |
| V089 | MUHLENBERG CO FISCAL CT | 0.178696% | 0.184786% | 217,942 | 89,801 | 307,743 | 4,314,965 | 5,543,463 | 3,305,959 | 3,340,861 | 5,497,063 |
| V090 | NELSON CO FISCAL CT | 0.239880% | 0.231200% | 292,564 | 120,549 | 413,113 | 5,792,372 | 7,441,498 | 4,437,891 | 4,484,744 | 7,379,210 |
| V091 | NICHOLAS CO FISCAL COURT | 0.044809% | 0.043479% | 54,650 | 22,518 | 77,168 | 1,082,001 | 1,390,054 | 828,987 | 837,739 | 1,378,419 |
| V092 | OHIO COUNTY FISCAL CRT | 0.107515% | 0.108477% | 131,128 | 54,030 | 185,158 | 2,596,160 | 3,335,304 | 1,989,077 | 2,010,077 | 3,307,386 |
| V093 | OLDHAM CO FISCAL COURT | 0.161830% | 0.159427% | 197,371 | 81,326 | 278,697 | 3,907,702 | 5,020,250 | 2,993,930 | 3,025,538 | 4,978,229 |
| V094 | OWEN COUNTY FISCAL COURT | 0.063379% | 0.065183% | 77,299 | 31,850 | 109,149 | 1,530,410 | 1,966,128 | 1,172,541 | 1,184,920 | 1,949,671 |
| V095 | OWSLEY CO FISCAL COURT | 0.030008% | 0.031607% | 36,598 | 15,080 | 51,678 | 724,602 | 930,901 | 555,162 | 561,023 | 923,109 |
| V096 | PENDELTON CO FISCAL COURT | 0.055220% | 0.058479% | 67,348 | 27,750 | 95,098 | 1,333,395 | 1,713,021 | 1,021,595 | 1,032,381 | 1,698,683 |
| V097 | PERRY COUNTY FISCAL COURT | 0.146128% | 0.162243% | 178,221 | 73,435 | 251,656 | 3,528,547 | 4,533,147 | 2,703,435 | 2,731,977 | 4,495,203 |
| V098 | PIKE COUNTY FISCAL COURT | 0.301238% | 0.302322% | 367,396 | 151,383 | 518,779 | 7,273,982 | 9,344,931 | 5,573,042 | 5,631,880 | 9,266,711 |
| V099 | POWELL CO FISCAL CT | 0.126558% | 0.121820% | 154,353 | 63,600 | 217,953 | 3,055,991 | 3,926,051 | 2,341,381 | 2,366,101 | 3,893,189 |
| V100 | PULASKI CO FISCAL CT | 0.230519% | 0.240668% | 281,146 | 115,844 | 396,990 | 5,566,333 | 7,151,104 | 4,264,708 | 4,309,733 | 7,091,247 |
| V101 | ROBERTSON CO FISCAL CT | 0.019692% | 0.020812% | 24,017 | 9,896 | 33,913 | 475,502 | 610,880 | 364,311 | 368,157 | 605,767 |
| V102 | ROCKCASTLE CO FISCAL CT | 0.101789% | 0.100630% | 124,144 | 51,153 | 175,297 | 2,457,895 | 3,157,673 | 1,883,144 | 1,903,025 | 3,131,243 |
| V103 | ROWAN CO FISCAL COURT | 0.150087% | 0.143682% | 183,050 | 75,424 | 258,474 | 3,624,145 | 4,655,962 | 2,776,679 | 2,805,994 | 4,616,990 |
| V104 | RUSSELL CO FISCAL COURT | 0.091271% | 0.093269% | 111,316 | 45,867 | 157,183 | 2,203,917 | 2,831,386 | 1,688,556 | 1,706,383 | 2,807,687 |
| V105 | SCOTT CO FISCAL CT | 0.141336% | 0.135350% | 172,377 | 71,027 | 243,404 | 3,412,835 | 4,384,491 | 2,614,781 | 2,642,387 | 4,347,791 |
| V106 | SHELBY CO FISCAL COURT | 0.128199% | 0.124691% | 156,354 | 64,425 | 220,779 | 3,095,616 | 3,976,958 | 2,371,741 | 2,396,781 | 3,943,669 |
| V107 | SIMPSON CO FISCAL COURT | 0.114640% | 0.113373% | 139,818 | 57,611 | 197,429 | 2,768,207 | 3,556,334 | 2,120,893 | 2,143,284 | 3,526,566 |
| V108 | SPENCER CO TREASURER | 0.053269% | 0.051029% | 64,969 | 26,770 | 91,739 | 1,286,284 | 1,652,498 | 985,501 | 995,906 | 1,638,666 |
| V109 | TAYLOR COUNTY FISCAL COUR | 0.110209% | 0.110068% | 134,413 | 55,384 | 189,797 | 2,661,212 | 3,418,876 | 2,038,917 | 2,060,443 | 3,390,259 |
| V110 | TODD COUNTY FISCAL COURT | 0.076211% | 0.073670% | 92,948 | 38,299 | 131,247 | 1,840,264 | 2,364,199 | 1,409,939 | 1,424,824 | 2,344,410 |
| V111 | TRIGG COUNTY FISCAL COURT | 0.089870% | 0.083056% | 109,607 | 45,163 | 154,770 | 2,170,087 | 2,787,925 | 1,662,636 | 1,680,190 | 2,764,589 |
| V112 | TRIMBLE CO FISCAL COURT | 0.062077% | 0.037708% | 75,710 | 31,196 | 106,906 | 1,498,971 | 1,925,737 | 1,148,453 | 1,160,578 | 1,909,618 |
| V113 | UNION COUNTY FISCAL COURT | 0.100488% | 0.102802% | 122,558 | 50,499 | 173,057 | 2,426,480 | 3,117,314 | 1,859,074 | 1,878,702 | 3,091,221 |
| V114 | WARREN COUNTY FISCAL COUR | 0.320345% | 0.334607% | 390,700 | 160,985 | 551,685 | 7,735,358 | 9,937,664 | 5,926,530 | 5,989,100 | 9,854,482 |
| V115 | WASHINGTON CO FIS COURT | 0.063286% | 0.060960% | 77,185 | 31,804 | 108,989 | 1,528,166 | 1,963,243 | 1,170,820 | 1,183,181 | 1,946,810 |
| V116 | WAYNE COUNTY FISCAL COURT | 0.147492% | 0.146317% | 179,885 | 74,120 | 254,005 | 3,561,483 | 4,575,460 | 2,728,670 | 2,757,478 | 4,537,162 |
| V117 | WEBSTER CO FISCAL COURT | 0.112424% | 0.112424% | 135,749 | 55,934 | 191,683 | 2,687,653 | 3,452,845 | 2,059,175 | 2,080,915 | 3,423,944 |
| V119 | CITY OF HIGHLAND HEIGHTS | 0.012869% | 0.011161% | 15,696 | 6,467 | 22,163 | 310,747 | 399,219 | 238,082 | 240,596 | 395,877 |
| V120 | WOODFORD CO FISCAL COURT | 0.119817% | 0.120739% | 146,132 | 60,213 | 206,345 | 2,893,216 | 3,716,933 | 2,216,670 | 2,240,072 | 3,685,821 |
| V122 | FAMILY HEALTH CENTER | 0.667944% | 0.666533% | 814,640 | 335,667 | 1,150,307 | 16,128,816 | 20,720,794 | 12,357,272 | 12,487,735 | 20,547,354 |
| V125 | LOUISVILLE MEM COMM | 0.005732% | 0.005821% | 6,991 | 2,881 | 9,872 | 138,410 | 177,817 | 106,045 | 107,164 | 176,328 |
| V126 | LOU & JEFF CO RIVERPORT | 0.005703% | 0.005549% | 6,956 | 2,866 | 9,822 | 137,710 | 176,917 | 105,508 | 106,622 | 175,436 |
| V127 | LOU LABOR MANAGER COM | 0.002560% | 0.002551% | 3,123 | 1,286 | 4,409 | 61,816 | 79,416 | 47,361 | 47,861 | 78,751 |
| V129 | T A R C | 1.250611% | 1.320171% | 1,525,275 | 628,479 | 2,153,754 | 30,198,452 | 38,796,146 | 23,136,881 | 23,381,150 | 38,471,410 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| V130 | ANCHORAGE BD OF EDUCATION | 0.0331195% | 0.0337411% | 38,047 | 15,677 | 53,724 | 753,264 | 967,724 | 577,122 | 583,215 | 959,623 |
| V136 | MOUNTAIN ARTS CENTER | 0.0000000% | 0.002855% | | | | | | | | |
| V137 | FRANKLIN CO CONS DIST | 0.002406% | 0.002886% | 2,935 | 1,209 | 4,144 | 58,098 | 74,638 | 44,512 | 44,982 | 74,014 |
| V145 | CITY OF WURLAND | 0.002860% | 0.002931% | 3,489 | 1,437 | 4,926 | 69,066 | 88,722 | 52,911 | 53,470 | 87,980 |
| V147 | HARDIN CO WATER DIST #2 | 0.150767% | 0.144412% | 183,879 | 75,766 | 259,645 | 3,640,565 | 4,677,057 | 2,789,259 | 2,818,707 | 4,637,908 |
| V151 | HOUSING AUTH OF HENDERSON | 0.043052% | 0.042412% | 52,507 | 21,635 | 74,142 | 1,039,575 | 1,335,549 | 796,482 | 804,891 | 1,324,374 |
| V156 | JEFF CO BD OF ED | 7.305900% | 7.595692% | 8,910,450 | 3,671,476 | 12,581,926 | 176,415,272 | 226,641,830 | 135,162,530 | 136,589,519 | 224,744,774 |
| V158 | BIG SANDY AREA COMM PRO | 0.074788% | 0.078803% | 91,213 | 37,584 | 128,797 | 1,805,903 | 2,320,055 | 1,383,613 | 1,398,220 | 2,300,635 |
| V159 | CITY OF ERLANGER | 0.070985% | 0.074043% | 86,575 | 35,673 | 122,248 | 1,714,072 | 2,202,079 | 1,313,255 | 1,327,120 | 2,183,647 |
| V163 | EAST BERNSTADT BD OF ED | 0.015615% | 0.013804% | 19,045 | 7,847 | 26,892 | 377,055 | 484,405 | 288,885 | 291,935 | 480,350 |
| V171 | CITY OF ADAIRVILLE | 0.006819% | 0.006045% | 8,317 | 3,427 | 11,744 | 164,658 | 211,537 | 126,155 | 127,487 | 209,767 |
| V176 | MADISON CO CONSERVAT DIST | 0.001508% | 0.001487% | 1,840 | 758 | 2,598 | 36,414 | 46,781 | 27,899 | 28,193 | 46,389 |
| V179 | MARSHALL CO SEN CITIZENS | 0.000000% | 0.002470% | | | | | | | | |
| V189 | CITY OF CENTRAL CITY | 0.052746% | 0.053634% | 64,330 | 26,507 | 90,837 | 1,273,655 | 1,636,273 | 975,825 | 986,128 | 1,622,577 |
| V196 | CITY OF BUTLER | 0.001509% | 0.001509% | 1,841 | 758 | 2,599 | 36,438 | 46,812 | 27,917 | 28,212 | 46,420 |
| V197 | CITY OF HAZARD | 0.146897% | 0.137640% | 179,158 | 73,821 | 252,979 | 3,547,116 | 4,557,003 | 2,717,662 | 2,746,354 | 4,518,859 |
| V198 | MOUNTAIN WATER DISTRICT | 0.085002% | 0.084416% | 103,671 | 42,717 | 146,388 | 2,052,540 | 2,636,911 | 1,572,576 | 1,589,179 | 2,614,839 |
| V200 | PULASKI COUNTY LIBRARY | 0.022325% | 0.02195% | 27,228 | 11,219 | 38,447 | 539,081 | 692,561 | 413,023 | 417,383 | 686,764 |
| V205 | BARREN/METCALFE CO AMB SR | 0.003757% | 0.003231% | 4,582 | 1,888 | 6,470 | 90,720 | 116,549 | 69,506 | 70,240 | 115,573 |
| V206 | SHELBYVILLE MUN WATER&SEWER | 0.054959% | 0.050317% | 67,029 | 27,619 | 94,648 | 1,327,093 | 1,704,925 | 1,016,767 | 1,027,501 | 1,690,654 |
| V207 | BELL CO PUBLIC LIBRARY | 0.010456% | 0.010309% | 12,752 | 5,255 | 18,007 | 252,481 | 324,363 | 193,441 | 195,483 | 321,648 |
| V208 | CITY OF WALTON | 0.017204% | 0.014726% | 20,982 | 8,646 | 29,628 | 415,424 | 533,698 | 318,282 | 321,642 | 529,231 |
| V218 | MURRAY TOURISM COMMISSION | 0.003435% | 0.003435% | 4,189 | 1,726 | 5,915 | 82,945 | 106,560 | 63,549 | 64,220 | 105,668 |
| V219 | BELLEVUE BD OF EDUCATION | 0.038677% | 0.032126% | 47,172 | 19,437 | 66,609 | 933,932 | 1,199,828 | 715,542 | 723,097 | 1,189,785 |
| V224 | PENNYROYAL AREA MUSEUM | 0.004609% | 0.004760% | 5,621 | 2,316 | 7,937 | 111,293 | 142,979 | 85,269 | 86,169 | 141,782 |
| V230 | OWENSBORO RIVERPORT AUTH | 0.095977% | 0.094894% | 117,056 | 48,232 | 165,288 | 2,317,553 | 2,977,375 | 1,775,619 | 1,794,365 | 2,952,453 |
| V236 | BIG SANDY AREA DEV DIST | 0.094722% | 0.093572% | 115,525 | 47,601 | 163,126 | 2,287,248 | 2,938,443 | 1,752,401 | 1,770,902 | 2,913,847 |
| V237 | BLUE GRASS COMM ACTION | 0.185039% | 0.179103% | 225,678 | 92,989 | 318,667 | 4,468,129 | 5,740,234 | 3,423,307 | 3,459,449 | 5,692,187 |
| V247 | HARDIN CO WATER DIST #1 | 0.152089% | 0.154178% | 185,491 | 76,430 | 261,921 | 3,672,487 | 4,718,067 | 2,813,717 | 2,843,423 | 4,678,576 |
| V251 | HENDERSON CO RIVER AUTH | 0.031258% | 0.028656% | 38,123 | 15,708 | 53,831 | 754,786 | 969,678 | 578,287 | 584,393 | 961,561 |
| V259 | KENTON CO PUBLIC LIBRARY | 0.194881% | 0.198460% | 237,682 | 97,935 | 335,617 | 4,705,783 | 6,045,550 | 3,605,388 | 3,643,453 | 5,994,947 |
| V263 | LAUREL CO BD OF EDUCATION | 0.377386% | 0.390300% | 460,268 | 189,651 | 649,919 | 9,112,724 | 11,707,176 | 6,981,815 | 7,055,526 | 11,609,183 |
| V271 | RUSSELLVILLE ELEC PL BD | 0.047606% | 0.045847% | 58,061 | 23,924 | 81,985 | 1,149,540 | 1,476,822 | 880,733 | 890,031 | 1,464,460 |
| V281 | HOUSING AUTH OF MAYSVILLE | 0.015312% | 0.014122% | 18,675 | 7,695 | 26,370 | 369,738 | 475,005 | 283,279 | 286,270 | 471,029 |
| V298 | CITY OF PIKEVILLE | 0.114659% | 0.107566% | 139,841 | 57,620 | 197,461 | 2,768,666 | 3,556,923 | 2,121,244 | 2,143,640 | 3,527,151 |
| V300 | HOUSING AUTH OF SOMERSET | 0.019086% | 0.020671% | 23,278 | 9,591 | 32,869 | 460,869 | 592,081 | 353,100 | 356,828 | 587,125 |
| V305 | CITY OF CAVE CITY | 0.022973% | 0.024624% | 28,018 | 11,545 | 39,563 | 554,728 | 712,663 | 425,011 | 429,498 | 706,698 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 0.003932% | 0.003694% | 4,796 | 1,976 | 6,772 | 94,946 | 121,978 | 72,744 | 73,512 | 120,957 |
| V308 | NORTHERN KY AREA DEV.DIST | 0.118412% | 0.123746% | 144,418 | 59,506 | 203,924 | 2,859,290 | 3,673,348 | 2,190,677 | 2,213,805 | 3,642,601 |
| V319 | CAMPBELL CO BD OF ED | 0.305968% | 0.295071% | 373,165 | 153,760 | 526,925 | 7,388,197 | 9,491,664 | 5,660,549 | 5,720,311 | 9,412,216 |
| V324 | CHRISTIAN CO CONS DIST | 0.001339% | 0.001319% | 1,634 | 673 | 2,307 | 32,333 | 41,538 | 24,772 | 25,034 | 41,190 |
| V330 | CITY OF OWENSBORO | 0.420533% | 0.417089% | 512,916 | 211,344 | 724,260 | 10,155,076 | 13,046,292 | 7,880,425 | 7,862,567 | 12,937,900 |
| V336 | SANDY VALLEY TRANS SER IN | 0.082456% | 0.084861% | 100,565 | 41,437 | 142,002 | 1,991,062 | 2,557,930 | 1,525,474 | 1,541,579 | 2,536,519 |
| V337 | FRANKFORT ELEC WATER BD | 0.482265% | 0.482265% | 623,007 | 256,706 | 879,713 | 12,334,725 | 15,846,501 | 9,450,387 | 9,550,160 | 15,713,861 |
| V347 | CITY OF RADCLIFF | 0.090533% | 0.096383% | 110,416 | 45,496 | 155,912 | 2,186,097 | 2,808,492 | 1,674,902 | 1,692,585 | 2,784,984 |
| V359 | CITY OF ELSMERE | 0.021011% | 0.017463% | 25,625 | 10,559 | 36,184 | 507,352 | 651,798 | 388,713 | 392,817 | 646,342 |
| V363 | LONDON LAUREL CO COMM CTR | 0.028913% | 0.028019% | 35,263 | 14,530 | 49,793 | 698,161 | 896,932 | 534,904 | 540,551 | 889,424 |
| V373 | PADUCAH MCCracken CO TOUR | 0.011380% | 0.011380% | 14,708 | 6,061 | 20,769 | 291,122 | 374,122 | 223,116 | 225,471 | 370,991 |
| V376 | CITY OF BERA | 0.266711% | 0.259595% | 325,287 | 134,032 | 459,319 | 6,440,260 | 8,273,843 | 4,934,277 | 4,986,371 | 8,204,588 |
| V398 | CITY OF ELKHORN CITY | 0.007063% | 0.007416% | 8,615 | 3,549 | 12,164 | 170,550 | 219,107 | 130,669 | 132,048 | 217,273 |
| V400 | PULASKI CO SOIL CONS DIST | 0.004085% | 0.004111% | 4,983 | 2,053 | 7,036 | 98,640 | 126,724 | 75,574 | 76,372 | 125,663 |
| V405 | MARY W WELDON MEM PUB LIB | 0.008852% | 0.008347% | 10,796 | 4,448 | 15,244 | 213,749 | 274,605 | 163,766 | 165,495 | 272,306 |
| V407 | BELL/WHITLEY COMM ACTION | 0.110273% | 0.107798% | 134,492 | 55,416 | 189,908 | 2,662,578 | 3,420,862 | 2,040,101 | 2,061,640 | 3,392,228 |
| V419 | DAYTON CITY SCHOOLS | 0.049696% | 0.049696% | 60,787 | 25,047 | 85,834 | 1,203,509 | 1,546,155 | 922,082 | 931,816 | 1,533,213 |
| V424 | PENNYRILE ALLIED COMM SER | 0.131822% | 0.130424% | 160,774 | 66,245 | 227,019 | 3,183,100 | 4,089,530 | 2,438,768 | 2,464,515 | 4,055,120 |
| V430 | OWENSBORO MUN UTILITIES | 0.724534% | 0.744370% | 883,659 | 364,105 | 1,247,764 | 17,495,293 | 22,476,315 | 13,404,214 | 13,545,729 | 22,288,181 |
| V436 | APPALACHIAN RES & DEFENSE | 0.078492% | 0.068519% | 95,731 | 39,445 | 135,176 | 1,895,343 | 2,434,959 | 1,452,138 | 1,467,469 | 2,414,578 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 0.005074% | 0.005628% | 6,188 | 2,550 | 8,738 | 122,522 | 157,404 | 93,871 | 94,862 | 156,087 |
| V447 | CITY OF ELIZABETH TOWN | 0.312212% | 0.302214% | 380,781 | 156,898 | 537,679 | 7,538,970 | 9,685,364 | 5,776,066 | 5,837,047 | 9,604,294 |
| V459 | LUDLOW BD OF EDUCATION | 0.027255% | 0.029509% | 33,241 | 13,697 | 46,938 | 658,125 | 845,498 | 504,230 | 509,554 | 838,421 |
| V463 | LONDON LAUREL TOURIST COM | 0.005704% | 0.004964% | 6,957 | 2,866 | 9,823 | 137,734 | 176,948 | 105,527 | 106,641 | 175,467 |
| V473 | PADUCAH POWER SYSTEM | 0.224906% | 0.228191% | 274,300 | 113,024 | 387,324 | 5,430,796 | 6,976,979 | 4,160,865 | 4,204,793 | 6,918,579 |
| V476 | KY RIVER Foothills DEV CO | 0.193825% | 0.260309% | 236,393 | 97,404 | 333,797 | 4,680,284 | 6,012,791 | 3,585,852 | 3,623,710 | 5,962,462 |
| V500 | WEST PULASKI WATER DIST | 0.015379% | 0.014251% | 18,757 | 7,729 | 26,486 | 371,356 | 477,084 | 284,519 | 287,522 | 473,090 |
| V505 | CITY OF PARK CITY | 0.001096% | 0.001072% | 1,337 | 551 | 1,888 | 26,465 | 34,000 | 20,277 | 20,491 | 33,715 |
| V507 | BELL CO SOLID WASTE OFFIC | 0.007285% | 0.007319% | 8,885 | 3,661 | 12,546 | 175,911 | 225,993 | 134,776 | 136,199 | 224,102 |
| V508 | CITY OF UNION | 0.004494% | 0.004134% | 5,481 | 2,258 | 7,739 | 108,516 | 139,412 | 83,141 | 84,019 | 138,245 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|---|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| V524 | HOPKINSVILLE WATER ENVIRONMENTAL AUTHORITY | 0.146119% | 0.130814% | 178,210 | 73,430 | 251,640 | 3,528,329 | 4,532,868 | 2,703,269 | 2,731,809 | 4,494,926 |
| V530 | AUDUBON AREA COMMUNITY SERVICES INC | 0.565781% | 0.557625% | 690,040 | 284,326 | 974,366 | 13,661,891 | 17,551,519 | 10,467,210 | 10,577,718 | 17,404,607 |
| V537 | CAPITAL COMMUNITY DEVELOPMENT A | 0.003594% | 0.003792% | 4,383 | 1,806 | 6,189 | 86,784 | 111,492 | 66,491 | 67,133 | 110,559 |
| V547 | ELIZABETHTOWN TOUR/CONVENTION BUREAU | 0.007989% | 0.010011% | 9,743 | 4,015 | 13,758 | 192,810 | 247,833 | 147,800 | 149,361 | 245,758 |
| V559 | BEECHWOOD BOARD OF EDUCATION | 0.049766% | 0.050846% | 60,695 | 25,009 | 85,704 | 1,201,698 | 1,543,829 | 920,694 | 930,414 | 1,530,906 |
| V563 | LONDON-LAUREL COUNTY BOARD OF INDEPENDENT SCHOOLS | 0.003701% | 0.004043% | 4,514 | 1,860 | 6,374 | 89,368 | 114,812 | 68,470 | 69,133 | 113,850 |
| V576 | SOUTHERN MADISON WATER DISTRICT | 0.012934% | 0.013287% | 15,775 | 6,500 | 22,275 | 312,317 | 401,235 | 239,285 | 241,811 | 397,877 |
| V607 | PINEVILLE UTILITY COMPANY | 0.044611% | 0.047209% | 54,408 | 22,419 | 76,827 | 1,077,220 | 1,383,911 | 825,324 | 834,038 | 1,372,328 |
| V619 | SOUTHWEST GATE BOARD OF EDUCATION | 0.010523% | 0.009360% | 12,835 | 5,288 | 18,123 | 254,098 | 326,442 | 194,680 | 196,736 | 323,709 |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 0.143363% | 0.143517% | 174,849 | 72,045 | 246,894 | 3,461,780 | 4,447,372 | 2,652,282 | 2,680,283 | 4,410,146 |
| V630 | CITY OF WHITESVILLE | 0.005879% | 0.005633% | 7,170 | 2,954 | 10,124 | 141,960 | 182,377 | 108,764 | 109,913 | 180,850 |
| V637 | FARMDALE WATER DISTRICT | 0.004230% | 0.003336% | 5,159 | 2,126 | 7,285 | 102,142 | 131,222 | 78,257 | 79,083 | 130,124 |
| V647 | CITY OF VINE GROVE | 0.024930% | 0.023434% | 30,405 | 12,528 | 42,933 | 601,984 | 773,372 | 461,217 | 466,086 | 766,899 |
| V659 | KENTON CO BOARD OF EDUCATION | 0.745573% | 0.756739% | 909,318 | 374,678 | 1,283,996 | 18,003,321 | 23,128,982 | 13,793,445 | 13,939,070 | 22,935,385 |
| V663 | LAUREL COUNTY CONSERVATION DISTRICT | 0.002180% | 0.002129% | 2,659 | 1,096 | 3,755 | 52,640 | 67,627 | 40,331 | 40,757 | 67,061 |
| V673 | PADUCAH-MCCRACKEN COUNTY JOINT UTILITIES DISTRICT | 0.058298% | 0.059322% | 71,101 | 29,297 | 100,398 | 1,407,719 | 1,808,506 | 1,078,540 | 1,089,927 | 1,793,368 |
| V676 | MADISON COUNTY UTILITIES DISTRICT | 0.023950% | 0.023297% | 29,210 | 12,036 | 41,246 | 578,320 | 742,971 | 443,086 | 447,764 | 736,752 |
| V707 | BELL COUNTY CONSERVATION DISTRICT | 0.000589% | 0.000566% | 718 | 296 | 1,014 | 14,223 | 18,272 | 10,897 | 11,012 | 18,119 |
| V708 | HEBRON FIRE PROTECTION DISTRICT | 0.002783% | 0.003055% | 3,394 | 1,399 | 4,793 | 67,201 | 86,334 | 51,487 | 52,030 | 85,611 |
| V719 | SILVER GROVE BOARD OF EDUCATION | 0.000000% | 0.008482% | - | - | - | - | - | - | - | - |
| V724 | PENNYRILLE AREA DEVELOPMENT DISTRICT | 0.069094% | 0.067152% | 84,268 | 34,722 | 118,990 | 1,668,410 | 2,143,417 | 1,278,271 | 1,291,766 | 2,125,476 |
| V730 | GREEN RIVER AREA DEVELOPMENT DISTRICT | 0.089942% | 0.089567% | 109,695 | 45,199 | 154,894 | 2,171,826 | 2,790,159 | 1,663,969 | 1,681,536 | 2,766,804 |
| V737 | KY ASSOCIATION OF COUNTY GOVERNMENTS | 0.140468% | 0.148530% | 171,318 | 70,590 | 241,908 | 3,391,875 | 4,357,564 | 2,598,723 | 2,626,159 | 4,321,089 |
| V756 | JEFF COUNTY MEDICAL CENTER LAUNDRY | 0.089314% | 0.091958% | 108,930 | 44,884 | 153,814 | 2,156,661 | 2,770,677 | 1,652,350 | 1,669,795 | 2,747,485 |
| V759 | ERLANGER/ELSMERE BOARD OF EDUCATION | 0.138947% | 0.133638% | 169,463 | 69,826 | 239,289 | 3,355,147 | 4,310,380 | 2,570,584 | 2,597,723 | 4,274,300 |
| V773 | MCCRACKEN COUNTY PUBLIC LIBRARY | 0.041346% | 0.041205% | 50,426 | 20,778 | 71,204 | 998,380 | 1,282,625 | 764,920 | 772,996 | 1,271,889 |
| V808 | POINT PLEASANT FIRE DISTRICT | 0.000081% | 0.000116% | 99 | 41 | 140 | 1,856 | 2,513 | 1,499 | 1,514 | 2,492 |
| V819 | NEWPORT BOARD OF EDUCATION | 0.123042% | 0.120181% | 150,065 | 61,833 | 211,898 | 2,971,090 | 3,816,979 | 2,276,334 | 2,300,366 | 3,785,029 |
| V830 | REGIONAL WATER RESOURCE AGENCY | 0.184442% | 0.184399% | 224,949 | 92,689 | 317,638 | 4,453,713 | 5,721,714 | 3,412,262 | 3,448,287 | 5,673,822 |
| V856 | KYIANA REGIONAL PLANNING DEVELOPMENT | 0.152947% | 0.155035% | 186,538 | 76,862 | 263,400 | 3,693,205 | 4,744,684 | 2,829,590 | 2,859,464 | 4,704,970 |
| V859 | COVINGTON BOARD OF EDUCATION | 0.374469% | 0.365658% | 456,711 | 188,185 | 644,896 | 9,042,288 | 11,616,685 | 6,927,849 | 7,000,991 | 11,519,540 |
| V873 | PADUCAH-MCCRACKEN COUNTY RIVER DISTRICT | 0.016158% | 0.020725% | 19,707 | 8,120 | 27,827 | 390,167 | 501,249 | 298,930 | 302,086 | 497,054 |
| V919 | CITY OF WILDER | 0.008405% | 0.008112% | 10,251 | 4,224 | 14,475 | 202,955 | 260,738 | 155,496 | 157,138 | 258,555 |
| V930 | OWENSBORO METRO PLANNING COMMUNITY DEVELOPMENT | 0.022350% | 0.022036% | 27,259 | 11,232 | 38,491 | 539,685 | 693,336 | 413,485 | 417,851 | 687,533 |
| V937 | HOUSING AUTHORITY OF FRANKFORT | 0.024617% | 0.025121% | 30,023 | 12,371 | 42,394 | 594,426 | 763,663 | 455,426 | 460,234 | 757,720 |
| V959 | CITY OF COVINGTON | 0.261611% | 0.257878% | 319,067 | 131,469 | 450,536 | 6,317,110 | 8,115,632 | 4,839,924 | 4,891,022 | 8,047,701 |
| W001 | ADAIR COUNTY ATTORNEY | 0.005048% | 0.005414% | 6,156 | 2,537 | 8,693 | 121,894 | 156,598 | 93,390 | 94,376 | 155,287 |
| W003 | ANDERSON COUNTY ATTORNEY | 0.001695% | 0.001889% | 2,067 | 852 | 2,919 | 40,929 | 52,582 | 31,358 | 31,689 | 52,142 |
| W004 | BALLARD COUNTY ATTORNEY | 0.003192% | 0.003192% | 3,893 | 1,604 | 5,497 | 77,077 | 99,021 | 59,053 | 59,677 | 98,193 |
| W010 | BOYD COUNTY ATTORNEY | 0.008828% | 0.008828% | 10,210 | 4,207 | 14,417 | 202,134 | 259,683 | 154,867 | 156,502 | 257,509 |
| W011 | BOYLE COUNTY ATTORNEY | 0.002922% | 0.002558% | 3,564 | 1,468 | 5,032 | 70,557 | 90,646 | 54,058 | 54,629 | 89,887 |
| W013 | BREATHITT COUNTY ATTORNEY | 0.002430% | 0.003109% | 2,963 | 1,221 | 4,184 | 58,677 | 75,383 | 44,956 | 45,431 | 74,752 |
| W015 | BULLITT COUNTY ATTORNEY | 0.015866% | 0.016276% | 19,351 | 7,973 | 27,324 | 383,116 | 492,191 | 293,528 | 296,627 | 488,071 |
| W016 | BUTLER COUNTY ATTORNEY | 0.000955% | 0.001718% | 1,164 | 480 | 1,644 | 23,060 | 29,626 | 17,668 | 17,854 | 29,378 |
| W017 | CALDWELL COUNTY ATTORNEY | 0.004275% | 0.004521% | 5,214 | 2,148 | 7,362 | 103,228 | 132,618 | 79,089 | 79,924 | 131,508 |
| W018 | CALLOWAY COUNTY ATTORNEY | 0.008733% | 0.008406% | 10,651 | 4,389 | 15,040 | 210,875 | 270,913 | 161,565 | 163,270 | 268,645 |
| W019 | CAMPBELL COUNTY ATTORNEY | 0.019569% | 0.019985% | 23,867 | 9,834 | 33,701 | 472,532 | 607,065 | 362,036 | 365,858 | 601,983 |
| W020 | CARLISLE COUNTY ATTORNEY | 0.000000% | 0.000134% | - | - | - | - | - | - | - | - |
| W021 | CARROLL COUNTY ATTORNEY | 0.000951% | 0.001180% | 1,160 | 478 | 1,638 | 22,964 | 29,502 | 17,594 | 17,780 | 29,255 |
| W022 | CHILD SUPPORT ENFORCEMENT | 0.002925% | 0.002982% | 3,567 | 1,470 | 5,037 | 70,630 | 90,739 | 54,114 | 54,685 | 89,979 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 0.014448% | 0.015566% | 17,622 | 7,261 | 24,883 | 348,875 | 448,202 | 267,295 | 270,117 | 444,451 |
| W026 | CLAY COUNTY ATTORNEY | 0.005660% | 0.005724% | 6,904 | 2,844 | 9,748 | 136,672 | 175,583 | 104,713 | 105,818 | 174,113 |
| W027 | CLINTON CO ATTORNEY | 0.003216% | 0.003290% | 3,922 | 1,616 | 5,538 | 77,657 | 99,766 | 59,497 | 60,126 | 98,931 |
| W029 | CUMBERLAND COUNTY ATTORNEY | 0.002722% | 0.002930% | 3,319 | 1,368 | 4,687 | 65,728 | 84,441 | 50,358 | 50,890 | 83,734 |
| W031 | EDMONSON COUNTY ATTORNEY | 0.001103% | 0.001024% | 1,346 | 554 | 1,900 | 26,634 | 34,217 | 20,406 | 20,621 | 33,931 |
| W032 | ELLIOTT COUNTY ATTORNEY | 0.002372% | 0.002448% | 2,893 | 1,192 | 4,085 | 57,277 | 73,584 | 43,883 | 44,346 | 72,968 |
| W033 | ESTILL COUNTY ATTORNEY | 0.004002% | 0.004537% | 4,881 | 2,011 | 6,892 | 96,636 | 124,149 | 74,039 | 74,821 | 123,110 |
| W035 | FLEMING COUNTY ATTORNEY | 0.007648% | 0.008197% | 9,328 | 3,843 | 13,171 | 184,676 | 237,254 | 141,492 | 142,985 | 235,268 |
| W036 | FLOYD COUNTY ATTORNEY | 0.003335% | 0.001763% | 4,068 | 1,676 | 5,744 | 80,530 | 103,458 | 61,699 | 62,350 | 102,592 |
| W039 | GALLATIN COUNTY ATTORNEY | 0.000000% | 0.002669% | - | - | - | - | - | - | - | - |
| W041 | GRANT COUNTY CHILD SUPPORT | 0.004446% | 0.004178% | 5,423 | 2,234 | 7,657 | 107,357 | 137,923 | 82,253 | 83,121 | 136,768 |
| W043 | GRAYSON COUNTY ATTORNEY | 0.004517% | 0.003864% | 5,509 | 2,270 | 7,779 | 109,072 | 140,125 | 83,567 | 84,449 | 138,952 |
| W044 | GREEN COUNTY ATTORNEY | 0.002029% | 0.003249% | 2,475 | 1,020 | 3,495 | 48,994 | 62,943 | 37,537 | 37,934 | 62,416 |
| W045 | GREENUP COUNTY/CHILD SUPPORT | 0.005602% | 0.005638% | 6,833 | 2,815 | 9,648 | 135,271 | 173,784 | 103,640 | 104,734 | 172,329 |
| W047 | HARDIN COUNTY ATTORNEY | 0.028256% | 0.028813% | 34,462 | 14,200 | 48,662 | 682,296 | 876,551 | 522,749 | 528,268 | 869,214 |
| W048 | HARLAN COUNTY ATTORNEY | 0.012110% | 0.014459% | 14,769 | 6,086 | 20,855 | 292,420 | 375,673 | 224,041 | 226,406 | 372,529 |
| W050 | HART COUNTY ATTORNEY | 0.006614% | 0.007690% | 8,066 | 3,324 | 11,390 | 159,708 | 205,178 | 122,362 | 123,654 | 203,460 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|-------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.34% | Discount Rate Less 1.00% 4.34% | Discount Rate Plus 1.00% 6.34% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| W051 | HENDERSON CO ATTORNEY | 0.011770% | 0.012190% | 14,355 | 5,915 | 20,270 | 284,210 | 365,126 | 217,750 | 220,049 | 362,070 |
| W052 | HENRY COUNTY ATTORNEY | 0.001774% | 0.001145% | 2,164 | 892 | 3,056 | 42,837 | 55,033 | 32,820 | 33,166 | 54,572 |
| W055 | JACKSON COUNTY ATTORNEY | 0.002843% | 0.002394% | 3,468 | 1,429 | 4,897 | 68,650 | 88,195 | 52,597 | 53,152 | 87,457 |
| W056 | JEFFERSON CO ATTORNEY | 0.217904% | 0.226018% | 265,761 | 109,505 | 375,266 | 5,261,719 | 6,759,764 | 4,031,325 | 4,073,886 | 6,703,183 |
| W058 | JOHNSON CO ATTORNEY | 0.006265% | 0.005758% | 7,641 | 3,148 | 10,789 | 151,281 | 194,351 | 115,905 | 117,129 | 192,725 |
| W060 | KNOTT COUNTY ATTORNEY | 0.003908% | 0.004317% | 4,766 | 1,964 | 6,730 | 94,366 | 121,233 | 72,300 | 73,063 | 120,218 |
| W061 | KNOX COUNTY ATTORNEY | 0.006978% | 0.008056% | 8,510 | 3,507 | 12,017 | 168,497 | 216,470 | 129,096 | 130,459 | 214,658 |
| W063 | LAUREL COUNTY ATTORNEY | 0.015620% | 0.015626% | 18,965 | 7,814 | 26,779 | 375,485 | 482,388 | 287,682 | 290,719 | 478,351 |
| W064 | LAWRENCE COUNTY ATTORNEY | 0.003839% | 0.004446% | 4,682 | 1,929 | 6,611 | 92,700 | 119,093 | 71,023 | 71,773 | 118,096 |
| W066 | LESLIE COUNTY ATTORNEY | 0.003522% | 0.003000% | 4,295 | 1,770 | 6,065 | 85,046 | 109,259 | 65,159 | 65,847 | 108,344 |
| W067 | LETCHER COUNTY ATTORNEY | 0.005969% | 0.005978% | 7,280 | 3,000 | 10,280 | 144,133 | 185,169 | 110,429 | 111,595 | 183,619 |
| W069 | LINCOLN COUNTY ATTORNEY | 0.004491% | 0.005580% | 5,477 | 2,257 | 7,734 | 108,444 | 139,319 | 83,086 | 83,963 | 138,153 |
| W070 | LIVINGSTON CO ATTORNEY | 0.002631% | 0.002451% | 3,209 | 1,322 | 4,531 | 63,531 | 81,618 | 48,675 | 49,189 | 80,935 |
| W071 | LOGAN COUNTY ATTORNEY | 0.000616% | 0.000617% | 752 | 310 | 1,062 | 14,875 | 19,109 | 11,396 | 11,517 | 18,949 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 0.001531% | 0.001443% | 1,867 | 769 | 2,636 | 36,969 | 47,494 | 28,324 | 28,623 | 47,097 |
| W075 | MCCLEAN COUNTY ATTORNEY | 0.000217% | 0.000507% | 752 | 310 | 1,062 | 14,899 | 19,140 | 11,415 | 11,535 | 18,980 |
| W076 | MADISON COUNTY ATTORNEY | 0.002957% | 0.001804% | 3,607 | 1,486 | 5,093 | 71,403 | 91,731 | 54,706 | 55,283 | 90,964 |
| W077 | MAGOFFIN CO ATTORNEY | 0.001200% | 0.000708% | 1,463 | 603 | 2,066 | 28,976 | 37,226 | 22,201 | 22,435 | 36,915 |
| W078 | MARIION COUNTY ATTORNEY | 0.002087% | 0.000541% | 2,545 | 1,049 | 3,594 | 50,395 | 64,742 | 38,610 | 39,018 | 64,200 |
| W079 | MARSHALL COUNTY ATTORNEY | 0.001096% | 0.001511% | 1,337 | 551 | 1,888 | 26,465 | 34,000 | 20,277 | 20,491 | 33,715 |
| W080 | MARTIN COUNTY ATTORNEY | 0.004171% | 0.004173% | 5,086 | 2,096 | 7,182 | 100,717 | 129,392 | 77,165 | 77,980 | 128,309 |
| W082 | MEADE COUNTY ATTORNEY | 0.003695% | 0.004101% | 4,506 | 1,857 | 6,363 | 89,223 | 114,625 | 68,359 | 69,081 | 113,666 |
| W083 | MENIFEE COUNTY ATTORNEY | 0.001695% | 0.001742% | 2,068 | 852 | 2,920 | 40,929 | 52,582 | 31,358 | 31,689 | 52,142 |
| W084 | MERCER COUNTY ATTORNEY | 0.004262% | 0.004913% | 5,198 | 2,142 | 7,340 | 102,914 | 132,215 | 78,849 | 79,681 | 131,108 |
| W085 | MERCALFE COUNTY ATTORNEY | 0.003548% | 0.003638% | 4,328 | 1,783 | 6,111 | 85,673 | 110,065 | 65,640 | 66,333 | 109,144 |
| W087 | MONTGOMERY CO ATTORNEY | 0.000390% | 0.000396% | 476 | 196 | 672 | 9,417 | 12,098 | 7,215 | 7,291 | 11,997 |
| W090 | NELSON COUNTY ATTORNEY | 0.009719% | 0.010248% | 11,854 | 4,884 | 16,738 | 234,684 | 301,500 | 179,806 | 181,704 | 298,977 |
| W091 | NICHOLAS COUNTY ATTORNEY | 0.001583% | 0.001677% | 1,930 | 796 | 2,726 | 38,225 | 49,107 | 29,286 | 29,595 | 48,696 |
| W092 | OHIO COUNTY ATTORNEY | 0.003913% | 0.003858% | 4,772 | 1,966 | 6,738 | 94,487 | 121,388 | 72,392 | 73,157 | 120,372 |
| W095 | OWSLEY COUNTY ATTORNEY | 0.002316% | 0.002150% | 2,825 | 1,164 | 3,989 | 55,924 | 71,846 | 42,847 | 43,299 | 71,245 |
| W096 | PENDLETON COUNTY ATTORNEY | 0.003360% | 0.003338% | 4,098 | 1,689 | 5,787 | 81,134 | 104,233 | 62,162 | 62,818 | 103,361 |
| W097 | PERRY COUNTY ATTORNEY | 0.009358% | 0.010834% | 11,413 | 4,703 | 16,116 | 225,967 | 290,302 | 173,127 | 174,955 | 287,872 |
| W098 | PIKE COUNTY ATTORNEY | 0.023523% | 0.026464% | 28,689 | 11,821 | 40,510 | 568,009 | 729,725 | 435,186 | 439,781 | 723,617 |
| W099 | POWELL COUNTY ATTORNEY | 0.003982% | 0.004797% | 4,856 | 2,001 | 6,857 | 96,153 | 123,529 | 73,669 | 74,447 | 122,495 |
| W103 | ROWAN COUNTY ATTORNEY | 0.000689% | 0.000095% | 841 | 346 | 1,187 | 16,637 | 21,374 | 12,747 | 12,881 | 21,195 |
| W104 | RUSSELL COUNTY ATTORNEY | 0.005435% | 0.005215% | 6,628 | 2,731 | 9,359 | 131,239 | 168,603 | 100,550 | 101,612 | 167,192 |
| W105 | SCOTT COUNTY ATTORNEY | 0.003669% | 0.002998% | 4,475 | 1,844 | 6,319 | 88,595 | 113,819 | 67,878 | 68,595 | 112,866 |
| W106 | SHELBY COUNTY ATTORNEY | 0.001993% | 0.002069% | 2,430 | 1,002 | 3,432 | 48,125 | 61,826 | 36,871 | 37,261 | 61,309 |
| W107 | SIMPSON COUNTY ATTORNEY | 0.000343% | 0.000419% | 418 | 172 | 590 | 8,282 | 10,640 | 6,346 | 6,413 | 10,551 |
| W109 | TAYLOR COUNTY ATTORNEY | 0.005205% | 0.005214% | 6,348 | 2,616 | 8,964 | 125,685 | 161,468 | 96,295 | 97,312 | 160,117 |
| W110 | TODD COUNTY ATTORNEY | 0.000000% | 0.000190% | - | - | - | - | - | - | - | - |
| W113 | UNION COUNTY ATTORNEY | 0.000378% | 0.000547% | 461 | 190 | 651 | 9,128 | 11,726 | 6,993 | 7,067 | 11,628 |
| W114 | WARREN CO ATTY/CHILD SUPP | 0.021131% | 0.022591% | 25,771 | 10,619 | 36,390 | 510,249 | 655,521 | 390,933 | 395,061 | 650,034 |
| W115 | WASHINGTON CO ATTORNEY | 0.002448% | 0.002611% | 2,986 | 1,230 | 4,216 | 59,112 | 75,941 | 45,289 | 45,767 | 75,306 |
| W118 | WHITLEY COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| W119 | WOLFE COUNTY ATTORNEY | 0.001361% | 0.003025% | 1,660 | 684 | 2,344 | 32,864 | 42,221 | 25,179 | 25,445 | 41,867 |
| W120 | WOODFORD COUNTY ATTORNEY | 0.006297% | 0.006598% | 7,680 | 3,164 | 10,844 | 152,053 | 195,344 | 116,497 | 117,727 | 193,709 |
| X030 | OWENBORO DAVISS CO TOUR | 0.012133% | 0.012703% | 14,798 | 6,097 | 20,895 | 292,975 | 376,387 | 224,466 | 226,836 | 373,236 |
| X034 | FAYETTE CO ATTORNEY OFF | 0.060585% | 0.066896% | 73,890 | 30,446 | 104,336 | 1,462,944 | 1,879,453 | 1,120,850 | 1,132,684 | 1,863,721 |
| X059 | KENTON COUNTY ATTORNEY | 0.034242% | 0.039775% | 41,763 | 17,208 | 58,971 | 826,840 | 1,062,247 | 633,493 | 640,181 | 1,053,356 |
| X105 | GEORGETOWN WATER & SEWER | 0.124937% | 0.122863% | 152,376 | 62,785 | 215,161 | 3,016,849 | 3,875,765 | 2,311,392 | 2,335,795 | 3,843,323 |
| X956 | LOU FIREFIGHTERS PENS FUN | 0.007358% | 0.007083% | 8,974 | 3,698 | 12,672 | 177,673 | 228,258 | 136,126 | 137,564 | 226,347 |
| TOTAL | | 100.000000% | 100.000000% | 121,962,325 | 50,253,722 | 172,216,047 | 2,414,695,884 | 3,102,175,364 | 1,850,046,176 | 1,869,578,166 | 3,076,209,120 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|---|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 20025 | JUDL ADM OFF OF THE COURT | 8,162,572 | 109,913 | 8,272,485 | - | 8,272,485 | 1,479,081 |
| 35628 | TRAN DEPT OF INTERGOV PRO | - | (774) | (774) | - | (774) | - |
| 39931 | JEFFERSON CO CLERK | 1,163,954 | 2,830 | 1,166,784 | - | 1,166,784 | 210,912 |
| 39932 | JEFFERSON CO SHERIFF | 291,980 | 21,158 | 313,138 | - | 313,138 | 52,908 |
| 39933 | KENTON CO COURT CLERK | 144,653 | (23,253) | 121,400 | - | 121,400 | 26,211 |
| 39934 | KENTON CO SHERIFF | 62,525 | 229 | 62,754 | - | 62,754 | 11,330 |
| 39935 | CAMPBELL COUNTY CLERK | 123,666 | (967) | 122,699 | - | 122,699 | 22,409 |
| 39936 | CAMPBELL CO SHERIFF | 57,485 | 8,461 | 65,946 | - | 65,946 | 10,416 |
| 39937 | FAYETTE CO CLERK | 433,833 | (16,171) | 417,662 | - | 417,662 | 78,612 |
| 39938 | FAYETTE CO SHERIFF | 234,021 | (31,544) | 202,477 | - | 202,477 | 42,405 |
| 39939 | DAVIESS CO CLERK | 138,311 | (4,092) | 134,219 | - | 134,219 | 25,062 |
| 39940 | DAVIESS CO SHERIFF | 30,834 | 8,319 | 39,153 | - | 39,153 | 5,587 |
| 39941 | PIKE CO CLERK | 68,137 | (1,730) | 66,407 | - | 66,407 | 12,347 |
| 39942 | PIKE CO SHERIFF | 104,573 | 14,076 | 118,649 | - | 118,649 | 18,949 |
| 39943 | HARDIN COUNTY CLERK OFFIC | 145,971 | (7,717) | 138,254 | - | 138,254 | 26,450 |
| 39944 | HARDIN COUNTY SHERIFF | 67,682 | 12,042 | 79,724 | - | 79,724 | 12,264 |
| 39945 | WARREN COUNTY CLERKS OFF | 149,395 | 7,898 | 157,293 | - | 157,293 | 27,071 |
| 39946 | WARREN COUNTY SHERIFF | 202,608 | (54,704) | 147,904 | - | 147,904 | 36,713 |
| 39947 | BOONE COUNTY CLERK | 170,071 | 23,535 | 193,606 | - | 193,606 | 30,817 |
| 39948 | BOONE COUNTY SHERIFF | 45,499 | (12,815) | 32,684 | - | 32,684 | 8,244 |
| 39949 | CHRISTIAN COUNTY CLERK | 71,342 | 1,685 | 73,027 | - | 73,027 | 12,927 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 221,849 | (3,286) | 218,563 | - | 218,563 | 40,200 |
| 39951 | MADISON COUNTY CLERK | 118,011 | (3,090) | 114,921 | - | 114,921 | 21,384 |
| 39952 | MADISON COUNTY SHERIFF | 36,456 | 1,752 | 38,208 | - | 38,208 | 6,606 |
| 39961 | BULLITT COUNTY CLERK | 128,608 | 7,745 | 136,353 | - | 136,353 | 23,304 |
| 39962 | BULLITT CO SHERIFF | 147,266 | 57,014 | 204,280 | - | 204,280 | 26,685 |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | 1,531 | (362) | 1,169 | - | 1,169 | 277 |
| 116A | WAYNE COUNTY ATTORNEY | 13,324 | 11,868 | 25,192 | - | 25,192 | 2,414 |
| A051 | HENDERSON CO TOURIST COMM | 6,296 | (4,129) | 2,167 | - | 2,167 | 1,141 |
| A073 | HOUSING AUTH OF PADUCAH | 133,896 | (16,417) | 117,479 | - | 117,479 | 24,262 |
| A113 | MORGANFIELD HOUSING AUTH | 59,833 | (5,981) | 53,852 | - | 53,852 | 10,842 |
| A156 | CITY OF ANCHORAGE | 4,660 | 3,255 | 7,915 | - | 7,915 | 844 |
| AB19 | BELLEVUE/DAYTON FIRE | 4,660 | 473 | 5,133 | - | 5,133 | 640 |
| AC19 | CAMPBELL CO FIRE DIST 1 | - | (68) | (68) | - | (68) | - |
| B008 | BURLINGTON FIRE PRO DIST | 5,880 | 20 | 5,900 | - | 5,900 | 1,066 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 27,344 | (2,912) | 24,432 | - | 24,432 | 4,955 |
| B015 | CITY OF HILLVIEW | 61,861 | 15,620 | 77,481 | - | 77,481 | 11,209 |
| B017 | PENNYRILE EMER ASST CTR | 34,467 | 5,563 | 40,030 | - | 40,030 | 6,246 |
| B018 | W KY ED COOPERATIVE | 22,681 | (23,378) | (697) | - | (697) | 4,110 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 29,401 | 24,988 | 54,389 | - | 54,389 | 5,328 |
| B030 | OWENSBORO/DAV CO ECO DEV | 32,907 | (4,008) | 28,899 | - | 28,899 | 5,963 |
| B035 | GTR FLEMING CO WATER COMM | 12,941 | (1,515) | 11,426 | - | 11,426 | 2,345 |
| B038 | CITY OF HICKMAN | 44,383 | (18,612) | 25,771 | - | 25,771 | 8,042 |
| B042 | HOUSING AUTH OF MAYFIELD | 75,315 | 7,500 | 82,815 | - | 82,815 | 13,647 |
| B043 | GRAYSON CO CONSERV DIST | 3,532 | 82 | 3,614 | - | 3,614 | 640 |
| B045 | CITY OF BELLEFONTE | 553 | 55 | 608 | - | 608 | 100 |
| B048 | CITY OF HARLAN | 114,705 | (1,563) | 113,142 | - | 113,142 | 20,785 |
| B051 | HENDERSON CITY/CO PLANNIN | 43,729 | 2,067 | 45,796 | - | 45,796 | 7,924 |
| B052 | HENRY CO WATER DIST #2 | 112,406 | (104) | 112,302 | - | 112,302 | 20,368 |
| B054 | CITY OF NORTONVILLE | 16,827 | 8,580 | 25,407 | - | 25,407 | 3,049 |
| B058 | JOHNSON CO FISCAL COURT | 226,130 | 11,434 | 237,564 | - | 237,564 | 40,975 |
| B061 | KNOX CO UTILITIES COMM | 45,924 | 5,760 | 51,684 | - | 51,684 | 8,322 |
| B072 | LAKE BARKLEY TOUR COMM | 5,553 | 255 | 5,808 | - | 5,808 | 1,006 |
| B078 | MARION CO WATER DISTRICT | 45,803 | 6,927 | 52,730 | - | 52,730 | 8,300 |
| B084 | N MERCER WATER DISTRICT | 63,718 | 9,450 | 73,168 | - | 73,168 | 11,546 |
| B087 | MONTGOMERY CO FIRE DIST | 318,922 | (14,755) | 304,167 | - | 304,167 | 57,790 |
| B097 | KY RIVER REGIONAL JAIL | 106,938 | (7,122) | 99,816 | - | 99,816 | 19,377 |
| B098 | PIKE CO SENIOR CITIZEN PR | 27,093 | (19,774) | 7,319 | - | 7,319 | 4,909 |
| B100 | CITY OF SCIENCE HILL | 15,302 | 7,547 | 22,849 | - | 22,849 | 2,773 |
| B104 | RUSSELL CO AMBULANCE SER | 72,127 | 2,554 | 74,681 | - | 74,681 | 13,070 |
| B106 | NORTH SHELBY WATER CO | 61,835 | 21 | 61,856 | - | 61,856 | 11,205 |
| B109 | CAMPBELL/TAYLOR CO I D A | 10,855 | (481) | 10,374 | - | 10,374 | 1,967 |
| B113 | UNION CO ECONOMIC DEVELOP | 9,749 | (680) | 9,069 | - | 9,069 | 1,767 |
| B116 | MONTICELLO/WAYNE TELE BOA | 26,703 | 4,097 | 30,800 | - | 30,800 | 4,839 |
| B118 | WHITLEY CO CONSERV DIST | 9,488 | (2,088) | 7,400 | - | 7,400 | 1,719 |
| B124 | HOPKINS-CHRIST CO PLANNIN | 119,460 | (1,210) | 118,250 | - | 118,250 | 21,647 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|--|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| B156 | LOU POLICE RETIRE FUND | 13,635 | 543 | 14,178 | - | 14,178 | 2,471 |
| B179 | HOUSING AUTH OF BENTON | 25,055 | (447) | 24,608 | - | 24,608 | 4,540 |
| B230 | RIVERPARK CTR OWENSBORO | 45,747 | (24,249) | 21,498 | - | 21,498 | 8,290 |
| B256 | BUJECHEL FIRE PROTECT DIST | 6,933 | 3,147 | 10,080 | - | 10,080 | 1,256 |
| B259 | CITY OF LUDLOW | 25,918 | (30,376) | (4,458) | - | (4,458) | 4,696 |
| B356 | CITY OF DOUGLASS HILLS | 15,110 | 2,075 | 17,185 | - | 17,185 | 2,738 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 52,707 | 46,360 | 99,067 | - | 99,067 | 9,551 |
| B656 | LOUISVILLE AIRPORT AUTHOUR | 997,593 | 47,643 | 1,045,236 | - | 1,045,236 | 180,767 |
| B756 | LEGAL AID SOCIETY INC | 293,262 | 36,094 | 329,356 | - | 329,356 | 53,140 |
| B856 | JEFF CO SOIL/CONSER DIST | 199 | (4,921) | (4,722) | - | (4,722) | 36 |
| B956 | LAKE DREAMLAND FIRE DIST | 8,140 | 4,190 | 12,330 | - | 12,330 | 1,475 |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 13,422 | 359 | 13,781 | - | 13,781 | 2,432 |
| C079 | JONATHAN CREEK WATER DIST | 32,963 | (6,501) | 26,462 | - | 26,462 | 5,973 |
| C087 | CITY OF JEFFERSONVILLE | 30,249 | 3,409 | 33,658 | - | 33,658 | 5,481 |
| C105 | CITY OF SADIEVILLE | 4,369 | 3,677 | 8,046 | - | 8,046 | 792 |
| C106 | CITY OF SIMPSONVILLE | 51,843 | (20,507) | 31,336 | - | 31,336 | 9,394 |
| C118 | HOUSING AUTH OF CORBIN | 31,907 | (8,357) | 23,550 | - | 23,550 | 5,782 |
| C230 | HOUSING AUTH OF OWENSBORO | 144,048 | (5,806) | 138,242 | - | 138,242 | 26,102 |
| C256 | LOUISVILLE/JEFF CO METRO | 18,459,752 | (1,193,698) | 17,266,054 | - | 17,266,054 | 3,344,959 |
| D017 | CALDWELL CO WATER DISTRICT | 20,185 | (19,510) | 675 | - | 675 | 3,658 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 9,533 | 427 | 9,960 | - | 9,960 | 1,727 |
| D052 | CITY OF PLEASUREVILLE | 3,467 | (475) | 2,992 | - | 2,992 | 628 |
| D071 | CITY OF LEWISBURG | 25,480 | (179) | 25,301 | - | 25,301 | 4,617 |
| D079 | NORTH MARSHALL WATER DIST | 68,758 | 6,541 | 75,299 | - | 75,299 | 12,459 |
| D084 | GTR H/MERCER PL&ZONING CO | 7,665 | 351 | 8,216 | - | 8,216 | 1,425 |
| D098 | CITY OF COAL RUN VILLAGE | 14,645 | 9,165 | 23,810 | - | 23,810 | 2,654 |
| D113 | UNION CO WATER DISTRICT | 31,344 | 716 | 32,060 | - | 32,060 | 5,680 |
| D118 | WHITLEY CO WATER DIST | 24,780 | 1,675 | 26,455 | - | 26,455 | 4,490 |
| D135 | WESTERN FLEMING WATER DIS | 30,235 | 5,262 | 35,497 | - | 35,497 | 5,479 |
| G015 | ZONETON FIRE PROT DIST | 3,889 | 2,293 | 6,182 | - | 6,182 | 705 |
| G090 | NELSON CO. DISPATCH | 59,709 | 58,671 | 118,380 | - | 118,380 | 10,819 |
| G506 | SHELBY CO SUB FIRE DIST | 7,735 | (185) | 7,550 | - | 7,550 | 1,402 |
| J001 | ADAIR CO BD OF EDUCATION | 440,917 | 11,014 | 451,931 | - | 451,931 | 79,895 |
| J002 | CITY OF SCOTTSVILLE | 192,349 | (44,674) | 147,675 | - | 147,675 | 34,854 |
| J003 | CITY OF LAWRENCEBURG | 270,212 | (6,848) | 263,364 | - | 263,364 | 48,963 |
| J004 | BALLARD CO BD OF ED | 215,556 | (41,241) | 174,315 | - | 174,315 | 39,059 |
| J005 | GLASGOW BD OF EDUCATION | 334,192 | (1,951) | 332,241 | - | 332,241 | 60,557 |
| J006 | BATH CO BD OF EDUC | 346,031 | (9,127) | 336,904 | - | 336,904 | 62,702 |
| J007 | CITY OF MIDDLESBORO | 140,372 | (50,785) | 89,587 | - | 89,587 | 25,436 |
| J008 | BOONE CO WATER DISTRICT | 179,620 | 10,047 | 189,667 | - | 189,667 | 32,548 |
| J009 | BOURBON CO BD OF EDUCATIO | 543,260 | 25,121 | 568,381 | - | 568,381 | 98,440 |
| J010 | FAIRVIEW BD OF EDUCATION | 94,294 | (23,547) | 70,747 | - | 70,747 | 17,086 |
| J011 | DANVILLE CITY BD OF ED | 338,486 | (42,171) | 296,315 | - | 296,315 | 61,335 |
| J012 | BRACKEN CO BD OF EDUC | 172,998 | 8,753 | 181,751 | - | 181,751 | 31,348 |
| J013 | BREATHITT CO BD OF ED | 314,664 | (62,057) | 252,607 | - | 252,607 | 57,018 |
| J014 | BRECKINRIDGE CO BD OF ED | 491,237 | (37,535) | 453,702 | - | 453,702 | 89,013 |
| J015 | BULLITT CO BD OF ED | 2,123,731 | (22,946) | 2,100,785 | - | 2,100,785 | 384,826 |
| J016 | BUTLER CO BD OF ED | 325,565 | (6,758) | 318,807 | - | 318,807 | 58,993 |
| J017 | CALDWELL CO BD EDUCATION | 347,768 | (16,234) | 331,534 | - | 331,534 | 63,017 |
| J018 | CALLOWAY CO BD OF EDUC | 401,541 | (53,615) | 347,926 | - | 347,926 | 72,760 |
| J019 | SANITATION DISTRICT NO 1 | 1,720,882 | (57,566) | 1,663,316 | - | 1,663,316 | 311,829 |
| J021 | CARROLL CO BD OF ED | 544,470 | 20,182 | 564,652 | - | 564,652 | 98,659 |
| J022 | CARTER CO BD OF ED | 753,044 | (50,904) | 702,140 | - | 702,140 | 136,454 |
| J023 | CASEY CO BD OF ED | 450,022 | (50,327) | 399,695 | - | 399,695 | 81,545 |
| J024 | CITY OF HOPKINSVILLE | 547,845 | 26,562 | 574,407 | - | 574,407 | 99,271 |
| J025 | CLARK CO BD OF ED | 903,799 | 71,901 | 975,700 | - | 975,700 | 163,771 |
| J026 | CLAY CO BD OF ED | 550,226 | (59,855) | 490,371 | - | 490,371 | 99,703 |
| J027 | CLINTON CO BD OF ED | 312,944 | (32,653) | 280,291 | - | 280,291 | 56,706 |
| J028 | CRITTENDEN CO BD OF ED | 234,796 | (6,701) | 228,095 | - | 228,095 | 42,546 |
| J029 | CUMBERLAND CO BD OF ED | 166,136 | 13,873 | 180,009 | - | 180,009 | 30,104 |
| J030 | DAVISS CO LIBRARY DIST | 215,151 | 11,900 | 227,051 | - | 227,051 | 38,986 |
| J031 | EDMONSON CO BD OF EDUC | 325,611 | (29,711) | 295,900 | - | 295,900 | 59,002 |
| J032 | ELLIOTT CO BD OF ED | 150,163 | (11,209) | 138,954 | - | 138,954 | 27,210 |
| J033 | ESTILL CO CONSERVATION DI | 2,891 | (1,315) | 1,576 | - | 1,576 | 524 |
| J034 | GREATER LEX CONV&VISITOR | 198,654 | 17,249 | 215,903 | - | 215,903 | 35,997 |
| J035 | FLEMING CO BD OF ED | 343,448 | (52,177) | 291,271 | - | 291,271 | 62,234 |
| J037 | CITY OF FRANKFORT | 902,092 | (84,826) | 817,266 | - | 817,266 | 163,462 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| J038 | FULTON COUNTY BD OF EDUC | 74,573 | (7,180) | 67,393 | - | 67,393 | 13,513 |
| J039 | GALLATIN CO BD OF EDUC | 309,226 | (24,094) | 285,132 | - | 285,132 | 56,033 |
| J040 | CITY OF LANCASTER | 112,955 | 41,777 | 154,732 | - | 154,732 | 20,468 |
| J041 | WILLIAMSTOWN INDEPNDNT SC | 183,192 | (18,940) | 164,252 | - | 164,252 | 33,195 |
| J042 | GRAVES CO LIBRARY | 27,819 | 5,621 | 33,440 | - | 33,440 | 5,041 |
| J043 | GRAYSON CO BD OF ED | 727,665 | 1,970 | 729,635 | - | 729,635 | 131,855 |
| J044 | GREEN CO BD OF EDUCATION | 300,438 | (25,293) | 275,145 | - | 275,145 | 54,440 |
| J045 | RUSSELL INDPT BD OF ED | 330,003 | (39,173) | 290,830 | - | 290,830 | 59,797 |
| J046 | HANCOCK CO BD EDUCATION | 345,322 | (1,351) | 343,971 | - | 343,971 | 62,573 |
| J047 | HARDIN CO SOIL CN DIST | 3,431 | 527 | 3,958 | - | 3,958 | 622 |
| J048 | HARLAN CO BD OF EDUCATION | 723,986 | (40,646) | 683,340 | - | 683,340 | 131,188 |
| J049 | HARRISON CO BD OF ED | 493,333 | (24,244) | 469,089 | - | 469,089 | 89,393 |
| J050 | HART CO BD OF ED | 410,574 | (10,216) | 400,358 | - | 400,358 | 74,397 |
| J051 | HENDERSON PUBLIC LIBRARY | 139,675 | 18,218 | 157,893 | - | 157,893 | 25,309 |
| J052 | EMINENCE INDEP BD OF EDUC | 163,641 | 39,514 | 203,155 | - | 203,155 | 29,652 |
| J053 | HICKMAN CO BD OF ED | 120,831 | (10,989) | 109,842 | - | 109,842 | 21,895 |
| J054 | HOPKINS CO BD OF ED | 1,165,845 | (113,076) | 1,052,769 | - | 1,052,769 | 211,254 |
| J055 | JACKSON CO BD OF ED | 351,951 | (67,484) | 284,467 | - | 284,467 | 63,774 |
| J056 | JEFF CO METRO SEWER DIST | 5,946,362 | 528,249 | 6,474,611 | - | 6,474,611 | 1,077,498 |
| J057 | JESSAMINE CO BD OF ED | 1,489,052 | (10,114) | 1,478,938 | - | 1,478,938 | 269,820 |
| J058 | PAINTSVILLE GAS/WATER SYS | 212,665 | 12,880 | 225,545 | - | 225,545 | 38,536 |
| J059 | KENTON COUNTY AIRPORT BD | 2,713,634 | 259,103 | 2,972,737 | - | 2,972,737 | 491,718 |
| J060 | KNOTT CO BD OF EDUCATION | 478,276 | (97,129) | 381,147 | - | 381,147 | 86,665 |
| J061 | KNOX CO BD OF EDUCATION | 834,102 | (41,394) | 792,708 | - | 792,708 | 151,142 |
| J062 | LARUE CO PUBLIC LIBRARY | 18,714 | 843 | 19,557 | - | 19,557 | 3,391 |
| J063 | CITY OF LONDON | 355,015 | 37,678 | 392,693 | - | 392,693 | 64,330 |
| J064 | LAWRENCE CO BD OF ED | 463,830 | 54,324 | 518,154 | - | 518,154 | 84,047 |
| J065 | LEE CO BD OF ED | 156,606 | (28,133) | 128,473 | - | 128,473 | 28,377 |
| J066 | LESLIE CO BD OF ED | 300,304 | (3,915) | 296,389 | - | 296,389 | 54,416 |
| J067 | CITY OF WHITESBURG | 117,946 | 16,899 | 134,845 | - | 134,845 | 21,372 |
| J068 | ELEC PLT BD OF VANCEBURG | 123,561 | 3,738 | 127,299 | - | 127,299 | 22,390 |
| J069 | LINCOLN CO BD OF EDUC | 670,173 | (99,827) | 570,346 | - | 570,346 | 121,437 |
| J070 | LIVINGSTON CO BD OF ED | 294,793 | 9,272 | 304,065 | - | 304,065 | 53,417 |
| J071 | LOGAN CO BD OF EDUCATION | 486,573 | (79,403) | 407,170 | - | 407,170 | 88,168 |
| J072 | LYON CO. PUBLIC LIBRARY | 15,391 | 2,046 | 17,437 | - | 17,437 | 2,789 |
| J073 | PADUCAH WATER WORKS | 397,531 | 6,385 | 403,916 | - | 403,916 | 72,034 |
| J074 | MCCREARY CO BD OF EDUCATN | 543,603 | 17,540 | 561,143 | - | 561,143 | 98,502 |
| J075 | MCLEAN CO BD OF ED | 233,992 | (14,220) | 219,772 | - | 219,772 | 42,400 |
| J076 | MADISON CO BD OF ED | 1,766,613 | 527 | 1,767,140 | - | 1,767,140 | 320,115 |
| J077 | MAGOFFIN CO BD OF ED | 409,567 | (41,481) | 368,086 | - | 368,086 | 74,215 |
| J078 | MARION CO BD OF EDUCATION | 450,395 | (60,496) | 389,899 | - | 389,899 | 81,613 |
| J079 | MARSHALL COUNTY BD OF ED | 716,712 | (12,019) | 704,693 | - | 704,693 | 129,870 |
| J080 | MARTIN CO BD OF ED | 394,117 | (66,085) | 328,032 | - | 328,032 | 71,415 |
| J081 | MASON CO BD OF ED | 428,493 | (3,686) | 424,807 | - | 424,807 | 77,644 |
| J082 | MEADE CO PUBLIC LIBRARY | 40,112 | 734 | 40,846 | - | 40,846 | 7,268 |
| J083 | MENIFEE CO BD OF ED | 186,910 | (13,592) | 173,318 | - | 173,318 | 33,869 |
| J084 | CITY OF HARRODSBURG | 341,057 | (10,160) | 330,897 | - | 330,897 | 61,800 |
| J085 | METCALFE CO BD OF ED | 304,251 | 3,897 | 308,148 | - | 308,148 | 55,131 |
| J086 | MONROE CO BOARD OF ED | 410,682 | 8,054 | 418,736 | - | 418,736 | 74,417 |
| J087 | MT STERLING WATER WORKS | 187,764 | 5,415 | 193,179 | - | 193,179 | 34,023 |
| J088 | MORGAN CO BD OF EDUCATION | 358,260 | (31,616) | 326,644 | - | 326,644 | 64,918 |
| J089 | MUHLENBERG CO LIB BD DIST | 55,444 | (5,758) | 49,686 | - | 49,686 | 10,047 |
| J090 | CITY OF BARDSTOWN | 546,171 | (25,432) | 520,739 | - | 520,739 | 98,968 |
| J091 | NICHOLAS CO BD OF ED | 164,642 | (33,206) | 131,436 | - | 131,436 | 29,834 |
| J092 | OHIO CO BD OF ED | 681,126 | (54,072) | 627,054 | - | 627,054 | 123,422 |
| J093 | OLDHAM COUNTY BD OF ED | 2,145,077 | 5,074 | 2,150,151 | - | 2,150,151 | 388,694 |
| J094 | OWEN CO BD OF ED | 331,723 | 4,473 | 336,196 | - | 336,196 | 60,109 |
| J095 | OWSLEY CO BD OF EDUCATION | 207,390 | (29,385) | 178,005 | - | 178,005 | 37,580 |
| J096 | PENDLETON CO BD OF ED | 377,137 | (41,933) | 335,204 | - | 335,204 | 68,338 |
| J097 | HAZARD CITY SCHOOLS | 149,617 | 24,575 | 174,192 | - | 174,192 | 27,111 |
| J098 | PIKE CO BD OF EDUCATION | 1,590,488 | (320,696) | 1,269,792 | - | 1,269,792 | 288,201 |
| J099 | POWELL CO BD OF EDUCATION | 430,969 | 9,997 | 440,966 | - | 440,966 | 78,093 |
| J100 | CITY OF SOMERSET | 766,158 | (69,971) | 696,187 | - | 696,187 | 138,830 |
| J101 | ROBERTSON CO BD OF ED | 83,753 | 18,222 | 101,975 | - | 101,975 | 15,176 |
| J102 | ROCKCASTLE CO BD OF ED | 485,203 | (56,874) | 428,329 | - | 428,329 | 87,920 |
| J103 | ROWAN CO BD OF ED | 653,265 | (8,069) | 645,196 | - | 645,196 | 118,374 |
| J104 | RUSSELL CO BD OF ED | 515,847 | (39,315) | 476,532 | - | 476,532 | 93,473 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| J105 | SCOTT CO BOARD OF ED | 1,686,090 | 155,205 | 1,841,295 | - | 1,841,295 | 305,524 |
| J106 | SHELBY CO LIBRARY | 44,988 | 4,719 | 49,707 | - | 49,707 | 8,152 |
| J107 | SIMPSON CO BD OF ED | 543,970 | 2,549 | 546,519 | - | 546,519 | 98,569 |
| J108 | SPENCER CO BD OF EDUC | 553,318 | (3,080) | 548,438 | - | 548,438 | 99,937 |
| J109 | TAYLOR CO BD OF ED | 510,362 | 38,871 | 549,233 | - | 549,233 | 92,479 |
| J110 | TODD CO BD OF ED | 383,475 | (6,268) | 377,207 | - | 377,207 | 69,487 |
| J111 | TRIGG CO BD OF ED | 348,177 | (19,896) | 328,281 | - | 328,281 | 63,091 |
| J112 | TRIMBLE CO BD OF ED | 203,181 | (28,103) | 175,078 | - | 175,078 | 36,817 |
| J113 | CITY OF MORGANFIELD | 292,461 | 15,289 | 307,750 | - | 307,750 | 52,995 |
| J115 | SPRINGFIELD WATER & SEWER | 93,620 | (3,946) | 89,674 | - | 89,674 | 16,964 |
| J117 | CITY OF SEBREE | 31,907 | (4,964) | 26,943 | - | 26,943 | 5,782 |
| J118 | CITY OF CORBIN | 219,507 | (6,177) | 213,330 | - | 213,330 | 39,775 |
| J119 | WOLFE CO BD OF EDUCATION | 209,895 | (39,466) | 170,429 | - | 170,429 | 38,034 |
| J120 | WOODFORD CO BD OF ED | 778,122 | 14,548 | 792,670 | - | 792,670 | 140,998 |
| J124 | PENNYRILE NAR TASK FORCE | 3,676 | (7,916) | (4,240) | - | (4,240) | 666 |
| J134 | LEX-FAY CO HUM RIGHTS COM | 23,109 | (1,557) | 21,552 | - | 21,552 | 4,187 |
| J135 | FLEMING CO EMS | 57,142 | 13,378 | 70,520 | - | 70,520 | 10,354 |
| J154 | CITY OF EARLINGTON | 30,298 | 307 | 30,605 | - | 30,605 | 5,490 |
| J156 | CITY OF JEFFERSONTOWN | 425,598 | 21,399 | 446,997 | - | 446,997 | 77,120 |
| J178 | LEBANON HOUSING AUTHORITY | 35,584 | 1,682 | 37,266 | - | 37,266 | 6,466 |
| J179 | MARSHALL CO TOURIST COMM | 10,210 | (3,167) | 7,043 | - | 7,043 | 1,850 |
| J190 | CITY OF BLOOMFIELD | 32,881 | 653 | 33,534 | - | 33,534 | 5,958 |
| J200 | SOMERSET-PULASKI CONV & V | 16,519 | (442) | 16,077 | - | 16,077 | 2,993 |
| J203 | FRONTIER HOUSING INC | 33,444 | (34,637) | (1,193) | - | (1,193) | 6,060 |
| J205 | GEORGETOWN-SCOTT CO P COM | 67,244 | 5,312 | 72,556 | - | 72,556 | 12,185 |
| J210 | BOYD CO AMBULANCE SERVICE | 6,721 | 200 | 6,921 | - | 6,921 | 1,218 |
| J214 | COMM ACTION SOUTHERN KY | 655,787 | 8,623 | 664,410 | - | 664,410 | 118,830 |
| J217 | CITY OF PROVIDENCE | 180,844 | (15,646) | 165,198 | - | 165,198 | 32,769 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 238,191 | (1,024) | 237,167 | - | 237,167 | 43,161 |
| J224 | HOUSING AUTH OF HOPKINSVL | 103,680 | (31,617) | 72,063 | - | 72,063 | 18,787 |
| J234 | LFUC HOUSING AUTHORITY | 414,384 | 20,970 | 435,354 | - | 435,354 | 75,088 |
| J256 | CITY OF ST MATTHEWS | 182,410 | (4,743) | 177,667 | - | 177,667 | 33,053 |
| J259 | CITY OF PARK HILLS | 14,331 | 93 | 14,424 | - | 14,424 | 2,597 |
| J305 | SCOTT CO SOIL CONSER DIST | - | (10,680) | (10,680) | - | (10,680) | - |
| J310 | CANNONSBURG WATER DIST | 51,186 | (1,256) | 49,930 | - | 49,930 | 9,275 |
| J314 | BOWL GRN WARREN AIRPRT BD | 28,185 | 1,503 | 29,688 | - | 29,688 | 5,107 |
| J317 | PROVIDENCE MUN HOUSING AU | 18,347 | 2,407 | 20,754 | - | 20,754 | 3,325 |
| J319 | CITY OF ALEXANDRIA | 91,838 | 10,611 | 102,449 | - | 102,449 | 16,641 |
| J324 | CITY OF OAK GROVE | 96,014 | (16,525) | 79,489 | - | 79,489 | 17,398 |
| J334 | CENTRAL KY ED COOPERATIVE | 10,089 | (7,170) | 2,919 | - | 2,919 | 1,828 |
| J356 | CITY OF WEST BUECHEL | 24,918 | (9,584) | 15,334 | - | 15,334 | 4,515 |
| J359 | CITY OF FORT WRIGHT | 46,254 | 8,592 | 54,846 | - | 54,846 | 8,381 |
| J405 | GEORGETOWN HOUSING AUTHOR | 49,731 | (30,783) | 18,948 | - | 18,948 | 9,011 |
| J414 | WARREN CO PLANNING COMM | 91,550 | 4,321 | 95,871 | - | 95,871 | 16,589 |
| J417 | WEBSTER CO CONSER DIST | 10,266 | 3,855 | 14,121 | - | 14,121 | 1,860 |
| J419 | CITY OF COLD SPRING | 38,382 | 843 | 39,225 | - | 39,225 | 6,955 |
| J424 | CITY OF CROFTON | 4,912 | (868) | 4,044 | - | 4,044 | 890 |
| J434 | KY LEAGUE OF CITIES | 741,463 | 43,846 | 785,309 | - | 785,309 | 134,355 |
| J456 | CITY OF SHIVELY | 102,088 | 15,998 | 118,086 | - | 118,086 | 18,499 |
| J459 | N KY AREA PLAN COMMISSION | 378,792 | 10,034 | 388,826 | - | 388,826 | 68,638 |
| J510 | CITY OF CATLETTSBURG | 44,763 | (3,546) | 41,217 | - | 41,217 | 8,111 |
| J514 | BARREN RIVER AREA DEV | 171,876 | (13,439) | 158,437 | - | 158,437 | 31,144 |
| J519 | NORTHERN KY COOP ED SER | 161,492 | 31,480 | 192,972 | - | 192,972 | 29,263 |
| J524 | HOPKINSVILLE S W AUTHORI | 319,776 | 20,947 | 340,723 | - | 340,723 | 57,944 |
| J534 | BLUEGRASS AREA DEV DISRIC | 346,865 | (96,697) | 250,168 | - | 250,168 | 62,853 |
| J556 | LOUISVILLE CONV BUREAU | 608,002 | (20,026) | 587,976 | - | 587,976 | 110,172 |
| J559 | CITY OF CRESCENT SPRINGS | 32,185 | (10,797) | 21,388 | - | 21,388 | 5,832 |
| J610 | BOYD CO CONSERVATION DIST | 5,099 | 239 | 5,338 | - | 5,338 | 924 |
| J614 | BOWL GRN CONV & VISIT BUR | 44,956 | (5,950) | 39,006 | - | 39,006 | 8,146 |
| J619 | CITY OF FORT THOMAS | 222,156 | (11,623) | 210,533 | - | 210,533 | 40,255 |
| J656 | OHIO VALLEY ED COOP | 307,338 | 26,156 | 333,494 | - | 333,494 | 55,691 |
| J710 | BIG SANDY WATER DISTRICT | 39,049 | (2,716) | 36,333 | - | 36,333 | 7,076 |
| J714 | BOWLING GR/WARREN COMM ED | 50,957 | 1,739 | 52,696 | - | 52,696 | 9,234 |
| J719 | CITY OF SOUTHGATE | 29,954 | (13,553) | 16,401 | - | 16,401 | 5,428 |
| J756 | CITY OF PROSPECT | 44,972 | 1,358 | 46,330 | - | 46,330 | 8,149 |
| J759 | N KY COMMUNITY ACT COMM | 440,080 | 21,692 | 461,772 | - | 461,772 | 79,744 |
| J810 | HOUSING AUTH OF ASHLAND | 77,428 | 3,601 | 81,029 | - | 81,029 | 14,030 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| J814 | HOUSING AUTH BOWLING GRN | 209,490 | 5,744 | 215,234 | - | 215,234 | 37,960 |
| J819 | CITY OF BELLEVUE | 81,735 | (1,743) | 79,992 | - | 79,992 | 14,811 |
| J834 | KY LEGAL SERVICE PROGRAMS | 59,627 | 15,265 | 74,892 | - | 74,892 | 10,805 |
| J856 | LOUISVILLE WATER COMPANY | 4,077,646 | (53,394) | 4,024,252 | - | 4,024,252 | 738,881 |
| J859 | CITY OF VILLA HILLS | 40,616 | 1,561 | 42,177 | - | 42,177 | 7,360 |
| J910 | SANITATION DISTRICT #4 | 54,012 | 1,529 | 55,541 | - | 55,541 | 9,787 |
| J914 | BOWLING GRN HUM RIGHT COM | 9,418 | (91) | 9,328 | - | 9,328 | 1,707 |
| J919 | CITY OF DAYTON | 51,562 | (410) | 51,152 | - | 51,152 | 9,343 |
| J956 | OKOLONA FIRE DISTRICT | 6,005 | 861 | 6,866 | - | 6,866 | 1,088 |
| J959 | CITY OF INDEPENDENCE | 105,172 | (1,635) | 103,537 | - | 103,537 | 19,057 |
| K001 | CITY OF COLUMBIA | 88,767 | 12,468 | 101,235 | - | 101,235 | 16,085 |
| K002 | ALLEN CO BD OF ED | 519,036 | 413 | 519,449 | - | 519,449 | 94,051 |
| K003 | ANDERSON CO BD OF ED | 562,454 | (8,293) | 554,161 | - | 554,161 | 101,918 |
| K004 | CITY OF WICKLIFFE | 31,060 | 763 | 31,823 | - | 31,823 | 5,628 |
| K005 | BARREN CO BD OF EDUCATION | 826,054 | (141,929) | 684,125 | - | 684,125 | 149,683 |
| K006 | CITY OF OWINGSVILLE | 61,279 | 4,235 | 65,514 | - | 65,514 | 11,104 |
| K007 | BELL CO BD OF ED | 490,697 | (58,243) | 432,454 | - | 432,454 | 88,916 |
| K009 | PARIS BD OF EDUCATION | 138,772 | (8,689) | 130,083 | - | 130,083 | 25,146 |
| K010 | CITY OF ASHLAND | 1,009,883 | (33,836) | 976,047 | - | 976,047 | 182,994 |
| K011 | CITY OF DANVILLE | 419,489 | 40,690 | 460,179 | - | 460,179 | 76,013 |
| K012 | AUGUSTA BD OF ED | 36,315 | (1,888) | 34,427 | - | 34,427 | 6,580 |
| K013 | JACKSON CITY SCHOOLS | 65,517 | (17,300) | 48,217 | - | 48,217 | 11,872 |
| K014 | CLOVERPORT INDEPENDENT SC | 55,277 | (33,311) | 21,966 | - | 21,966 | 10,016 |
| K015 | BULLITT CO PUBLIC LIBRARY | 224,766 | 32,802 | 257,568 | - | 257,568 | 40,728 |
| K016 | CITY OF MORGANTOWN | 95,690 | (11,170) | 84,520 | - | 84,520 | 17,339 |
| K017 | GEORGE COON PUBLIC LIBRAR | 16,509 | (3,472) | 13,037 | - | 13,037 | 2,992 |
| K018 | CITY OF MURRAY | 546,887 | 35,767 | 582,654 | - | 582,654 | 99,097 |
| K019 | CITY OF NEWPORT | 283,500 | (5,702) | 277,798 | - | 277,798 | 51,371 |
| K020 | CARLISLE CO BD OF ED | 110,486 | (10,368) | 100,118 | - | 100,118 | 20,020 |
| K021 | CARROLL CO PUBLIC LIBRARY | 53,328 | 2,583 | 55,911 | - | 55,911 | 9,663 |
| K022 | CARTER CO EMER AMBUL DIST | 149,094 | (90,056) | 59,038 | - | 59,038 | 27,016 |
| K023 | CASEY CO AMBULANCE SERV | 65,164 | 14,373 | 79,537 | - | 79,537 | 11,808 |
| K025 | CLARK CO LIBRARY BD | 111,297 | 2,898 | 114,195 | - | 114,195 | 20,167 |
| K026 | CITY OF MANCHESTER | 106,575 | (20,714) | 85,861 | - | 85,861 | 19,312 |
| K027 | CLINTON CO PUBLIC LIBRARY | 10,034 | 1,895 | 11,929 | - | 11,929 | 1,818 |
| K028 | CITY OF MARION | 108,249 | (9,994) | 98,255 | - | 98,255 | 19,615 |
| K029 | CITY OF BURKESVILLE | 80,604 | 3,031 | 83,635 | - | 83,635 | 14,606 |
| K030 | OWENSBORO BD OF ED | 1,026,589 | 14,553 | 1,041,142 | - | 1,041,142 | 186,021 |
| K032 | ELLIOTT CO AMB SERVICE | - | (14,416) | (14,416) | - | (14,416) | - |
| K033 | ESTILL CO BD OF EDUCATION | 430,749 | 3,395 | 434,144 | - | 434,144 | 78,053 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 10,026,906 | (521,106) | 9,505,800 | - | 9,505,800 | 1,816,904 |
| K035 | LICKING VALLEY COM ACTION | 209,192 | (50,246) | 158,946 | - | 158,946 | 37,906 |
| K036 | FLOYD CO SCHOOLS | 1,211,232 | 63,881 | 1,275,113 | - | 1,275,113 | 219,479 |
| K038 | FULTON CITY SCHOOLS | 50,303 | (30,632) | 19,671 | - | 19,671 | 9,115 |
| K039 | GALLATIN CO PUBLIC LIB | 22,131 | (1,720) | 20,411 | - | 20,411 | 4,010 |
| K040 | GARRARD CO BD OF ED | 409,975 | (19,325) | 390,650 | - | 390,650 | 74,289 |
| K041 | CITY OF WILLIAMSTOWN | 227,794 | (1,820) | 225,974 | - | 225,974 | 41,277 |
| K042 | GRAVES CO BD OF ED | 697,936 | (100,047) | 597,889 | - | 597,889 | 126,468 |
| K043 | CITY OF LEITCHFIELD | 182,070 | 640 | 182,710 | - | 182,710 | 32,992 |
| K044 | CITY OF GREENSBURG | 94,215 | 7,003 | 101,218 | - | 101,218 | 17,072 |
| K045 | GREENUP CO BD OF ED | 519,775 | (29,740) | 490,035 | - | 490,035 | 94,185 |
| K046 | CITY OF HAWESVILLE | 45,208 | (3,179) | 42,029 | - | 42,029 | 8,192 |
| K047 | HARDIN CO BD OF ED | 2,687,251 | 68,896 | 2,756,147 | - | 2,756,147 | 486,938 |
| K048 | HARLAN INDEPENDENT SCHOOL | 79,184 | (14,737) | 64,447 | - | 64,447 | 14,348 |
| K049 | CITY OF CYNTHIANA | 186,616 | 10,420 | 197,036 | - | 197,036 | 33,815 |
| K050 | CAVERNA INDEPENDENT SCH | 124,372 | (8,335) | 116,037 | - | 116,037 | 22,537 |
| K052 | HENRY CO BD OF EDUCATION | 364,545 | (3,491) | 361,054 | - | 361,054 | 66,057 |
| K055 | JACKSON CO CONSERV DIST | - | (4,404) | (4,404) | - | (4,404) | - |
| K057 | JESSAMINE CO PUBLIC LIBRA | 195,361 | 39,210 | 234,571 | - | 234,571 | 35,400 |
| K058 | JOHNSON CO BD OF ED | 562,719 | (44,509) | 518,210 | - | 518,210 | 101,966 |
| K060 | LKLP COMM ACTION COUNCIL | 1,196,545 | 29,874 | 1,226,419 | - | 1,226,419 | 216,817 |
| K061 | BARBOURVILLE CITY SCHOOLS | 68,009 | (16,499) | 51,510 | - | 51,510 | 12,323 |
| K062 | LARUE CO BD OF EDUCATION | 392,416 | (2,289) | 390,127 | - | 390,127 | 71,107 |
| K063 | LONDON UTILITY COMM | 176,360 | (16,398) | 159,962 | - | 159,962 | 31,957 |
| K064 | CITY OF LOUISA | 70,361 | 3,997 | 74,358 | - | 74,358 | 12,750 |
| K065 | CITY OF BEATTYVILLE | 91,818 | 8,297 | 100,115 | - | 100,115 | 16,638 |
| K066 | LESUE CO PUBLIC LIBRARY | 32,247 | (1,715) | 30,532 | - | 30,532 | 5,843 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| K067 | LETCHER CO BD OF ED | 587,467 | (28,216) | 559,251 | - | 559,251 | 106,451 |
| K068 | LEWIS CO BD OF ED | 361,331 | (5,638) | 355,693 | - | 355,693 | 65,474 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 23,848 | (624) | 23,224 | - | 23,224 | 4,321 |
| K070 | LIVINGSTON CO CONSERV DIS | 5,818 | 599 | 6,417 | - | 6,417 | 1,054 |
| K071 | CITY OF RUSSELLVILLE | 248,565 | (4,155) | 244,410 | - | 244,410 | 45,041 |
| K072 | LYON CO BD OF EDUCATION | 187,378 | 21,169 | 208,547 | - | 208,547 | 33,953 |
| K073 | PADUCAH BOARD OF ED | 605,575 | (60,380) | 545,195 | - | 545,195 | 109,732 |
| K074 | MCCRACKEN CO WATER DIST | 136,509 | (9,834) | 126,675 | - | 126,675 | 24,736 |
| K075 | CITY OF CALHOUN | 26,357 | (9,309) | 17,048 | - | 17,048 | 4,776 |
| K077 | MAGOFFIN CO LIBRARY | 6,152 | (1,661) | 4,491 | - | 4,491 | 1,115 |
| K078 | CITY OF LEBANON | 187,152 | 2,748 | 189,900 | - | 189,900 | 33,913 |
| K079 | CITY OF BENTON | 191,901 | (8,105) | 183,796 | - | 183,796 | 34,773 |
| K080 | MARTIN COUNTY LIBRARY | 23,354 | (2,050) | 21,304 | - | 21,304 | 4,232 |
| K081 | MAYSVILLE UTILITY COMM | 36,364 | (84,393) | (48,029) | - | (48,029) | 6,589 |
| K082 | CITY OF MULDRUGH | 32,512 | (3,782) | 28,730 | - | 28,730 | 5,891 |
| K083 | CITY OF FRENCHBURG | 238,256 | 1,425 | 239,681 | - | 239,681 | 43,173 |
| K085 | METCALFE HEALTH CARE CTN | 6,718 | (602) | 6,116 | - | 6,116 | 1,217 |
| K086 | MONTGOMERY CO BD OF ED | 736,495 | (43,665) | 692,830 | - | 692,830 | 133,455 |
| K087 | GATEWAY COMM SER ORGANIZ | 591,427 | 264,076 | 855,503 | - | 855,503 | 107,168 |
| K089 | MUHLBERG CO BD OF ED | 959,181 | (16,924) | 942,257 | - | 942,257 | 173,806 |
| K090 | NELSON COUNTY BD OF ED | 757,246 | (53,841) | 703,405 | - | 703,405 | 137,215 |
| K091 | CITY OF CARLSLE | 75,610 | (10,766) | 64,844 | - | 64,844 | 13,701 |
| K092 | OHIO CO LIBRARY | 46,447 | 1,900 | 48,347 | - | 48,347 | 8,416 |
| K093 | OLDHAM CO LIBRARY BD | 108,445 | (3,061) | 105,384 | - | 105,384 | 19,651 |
| K094 | OWEN CO PUBLIC LIBRARY | 25,330 | (989) | 24,341 | - | 24,341 | 4,590 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 5,498 | (4,762) | 736 | - | 736 | 996 |
| K096 | PENDLETON CO LIBRARY | 32,773 | 2,715 | 35,488 | - | 35,488 | 5,939 |
| K097 | PERRY CO BD OF EDUCATION | 788,319 | (62,474) | 725,845 | - | 725,845 | 142,846 |
| K098 | PIKEVILLE INDEPENDENT SCH | 146,942 | (29,197) | 117,745 | - | 117,745 | 26,626 |
| K099 | CITY OF STANTON | 34,114 | 3,934 | 38,048 | - | 38,048 | 6,182 |
| K100 | SOMERSET BD OF EDUCATION | 228,622 | (7,158) | 221,464 | - | 221,464 | 41,427 |
| K101 | CITY OF MOUNT OLIVET | 2,221 | 157 | 2,378 | - | 2,378 | 402 |
| K102 | ROCKCASTLE CONSERV DIST | 3,234 | 125 | 3,359 | - | 3,359 | 586 |
| K103 | CITY OF MOREHEAD | 187,116 | 1,336 | 188,452 | - | 188,452 | 33,906 |
| K104 | RUSSELL CO CONS DIST | 3,889 | (82) | 3,807 | - | 3,807 | 705 |
| K105 | CITY OF GEORGETOWN | 437,686 | 6,358 | 444,044 | - | 444,044 | 79,310 |
| K106 | CITY OF SHELBYVILLE | 211,416 | 21,018 | 232,434 | - | 232,434 | 38,309 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 20,306 | (1,769) | 18,537 | - | 18,537 | 3,680 |
| K108 | CITY OF TAYLORSVILLE | 99,664 | (7,201) | 92,463 | - | 92,463 | 18,059 |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 216,243 | 25,032 | 241,275 | - | 241,275 | 39,184 |
| K110 | TODD COUNTY WATER DIST | 42,225 | (2,431) | 39,794 | - | 39,794 | 7,651 |
| K111 | CITY OF CADIZ | 138,413 | 5,240 | 143,653 | - | 143,653 | 25,081 |
| K112 | TRIMBLE CO LIBRARY | 27,707 | 4,021 | 31,728 | - | 31,728 | 5,021 |
| K113 | UNION CO BD OF EDUCATION | 432,833 | (44,348) | 388,485 | - | 388,485 | 78,431 |
| K114 | CITY OF BOWLING GREEN | 1,413,873 | 22,973 | 1,436,846 | - | 1,436,846 | 256,198 |
| K115 | CITY OF SPRINGFIELD | 88,914 | 6,622 | 95,536 | - | 95,536 | 16,111 |
| K116 | WAYNE CO BD OF ED | 559,037 | (28,511) | 530,526 | - | 530,526 | 101,299 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 19,845 | (867) | 18,978 | - | 18,978 | 3,596 |
| K118 | WHITLEY CO BD OF ED | 788,070 | (46,497) | 741,573 | - | 741,573 | 142,801 |
| K119 | WOLFE COUNTY LIBRARY | 8,994 | 577 | 9,571 | - | 9,571 | 1,630 |
| K120 | CITY OF VERSAILLES | 276,272 | (20,466) | 255,806 | - | 255,806 | 50,061 |
| K137 | KY MAGISTRATES/COMM ASSOC | 24,954 | 2,981 | 27,935 | - | 27,935 | 4,522 |
| K141 | GRANT CO PLANNING COMM | 6,901 | 128 | 7,029 | - | 7,029 | 1,250 |
| K181 | WESTERN LEWIS-RECTORVILLE | 22,223 | (3,878) | 18,345 | - | 18,345 | 4,027 |
| K200 | CITY OF FERGUSON | 1,390 | 1,516 | 2,906 | - | 2,906 | 252 |
| K214 | GREEN RIVER EDUC COOP | 12,196 | (25,485) | (13,289) | - | (13,289) | 2,210 |
| K219 | NORTHERN KY WATER SER DIS | 1,110,682 | 45,785 | 1,156,467 | - | 1,156,467 | 201,259 |
| K237 | KY CO JUDGE/EX ASSOC | 24,980 | 1,145 | 26,125 | - | 26,125 | 4,526 |
| K256 | JEFFERSONTOWN FIRE DIST | 11,201 | 5,837 | 17,038 | - | 17,038 | 2,030 |
| K314 | KY LEGAL AID | 252,957 | 30,249 | 283,206 | - | 283,206 | 45,837 |
| K315 | MT WASHINGTON FIRE P DIST | 7,568 | 23 | 7,591 | - | 7,591 | 1,371 |
| K319 | CITY OF SILVER GROVE | 12,523 | 575 | 13,098 | - | 13,098 | 2,269 |
| K337 | KY COUNCIL OF ADD'S | 9,847 | (9,750) | 97 | - | 97 | - |
| K356 | ST MATTHEWS FIRE DIST. | 9,847 | 1,284 | 11,131 | - | 11,131 | 1,784 |
| K414 | CITY OF SMITHS GROVE | 1,632 | (4,059) | (2,427) | - | (2,427) | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 1,632 | (1,295) | 337 | - | 337 | 296 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| K459 | CITY OF LAKESIDE PARK | 5,409 | 321 | 5,730 | - | 5,730 | 980 |
| K519 | CITY OF MELBOURNE | 4,402 | (4) | 4,398 | - | 4,398 | 798 |
| K559 | CITY OF TAYLOR MILL | 63,113 | (5,217) | 57,896 | - | 57,896 | 11,436 |
| K614 | WARREN CO PUBLIC LIBRARY | 158,487 | (1,291) | 157,196 | - | 157,196 | 28,718 |
| K619 | CAMPBELL CO CONS DISPATCH | 176,778 | 3,417 | 180,195 | - | 180,195 | 32,033 |
| K659 | CITY OF EDGEWOOD | 108,485 | 14,732 | 123,217 | - | 123,217 | 19,658 |
| K719 | CENTRAL CAMPBELL CO FIRE | 3,732 | (308) | 3,424 | - | 3,424 | 676 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 7,260 | 84 | 7,344 | - | 7,344 | 1,316 |
| K856 | HIGHVIEW FIRE DISTRICT | 7,800 | 896 | 8,696 | - | 8,696 | 1,413 |
| K859 | CITY OF FORT MITCHELL | 74,743 | (12,135) | 62,608 | - | 62,608 | 13,544 |
| K959 | HOUSING AUTH OF COVINGTON | 158,235 | (36,236) | 121,999 | - | 121,999 | 28,673 |
| L002 | ALLEN CO CONSERVATION DIS | 4,582 | 2,534 | 7,116 | - | 7,116 | 830 |
| L003 | ANDERSON PUBLIC LIBRARY | 39,108 | 1,005 | 40,113 | - | 40,113 | 7,087 |
| L004 | CITY OF BARLOW | 12,905 | (3,137) | 9,768 | - | 9,768 | 2,338 |
| L005 | CITY OF GLASGOW | 397,057 | (11,111) | 385,946 | - | 385,946 | 71,948 |
| L006 | BATH CO WATER DISTRICT | 44,524 | (4,736) | 39,788 | - | 39,788 | 8,068 |
| L007 | BELL CO COURT CLERK | 30,618 | (1,363) | 29,255 | - | 29,255 | 5,548 |
| L008 | BOONE CO BO OF ED | 3,869,389 | 390,619 | 4,260,008 | - | 4,260,008 | 701,144 |
| L009 | CITY OF PARIS | 546,243 | (1,770) | 544,473 | - | 544,473 | 98,981 |
| L010 | FIVCO AREA DEVELOPMT DIST | 139,610 | 14,168 | 153,778 | - | 153,778 | 25,298 |
| L011 | DANVILLE BOYLE CO REC | 31,884 | 13,925 | 45,809 | - | 45,809 | 5,777 |
| L012 | BRACKEN COUNTY PUB LIBRAR | 16,326 | 524 | 16,850 | - | 16,850 | 2,958 |
| L013 | BREATHITT CO PUBLIC LIB | 22,360 | (208) | 22,152 | - | 22,152 | 4,052 |
| L014 | BRECKINRIDGE CO CLERK OFF | 39,677 | (1,444) | 38,233 | - | 38,233 | 7,190 |
| L015 | CITY OF MT WASHINGTON | 304,111 | 65,808 | 369,919 | - | 369,919 | 55,106 |
| L016 | BUTLER CO AMBULANCE SVC | 81,892 | 20,667 | 102,559 | - | 102,559 | 14,839 |
| L018 | MURRAY PUBLIC SCHOOLS | 514,751 | 78,361 | 593,112 | - | 593,112 | 93,274 |
| L021 | CITY OF CARROLLTON | 179,885 | 9,857 | 189,742 | - | 189,742 | 32,596 |
| L022 | NORTHEAST KY CAA | 334,568 | 13,123 | 347,691 | - | 347,691 | 60,625 |
| L023 | CITY OF LIBERTY | 110,875 | 9,813 | 120,688 | - | 120,688 | 20,091 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 45,087 | 12,054 | 57,141 | - | 57,141 | 8,170 |
| L025 | CITY OF WINCHESTER | 275,707 | (13,473) | 262,234 | - | 262,234 | 49,959 |
| L026 | DANIEL BOONE COMM AGENCY | 421,033 | 18,719 | 439,752 | - | 439,752 | 76,292 |
| L027 | CITY OF ALBANY | 135,678 | (23,077) | 112,601 | - | 112,601 | 24,585 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 61,109 | (2,647) | 58,462 | - | 58,462 | 11,073 |
| L029 | CUMBERLAND CO SOIL & WAT | 3,741 | 100 | 3,841 | - | 3,841 | 678 |
| L031 | EDMONSON CO AMBULANCE DIS | 33,597 | 3,547 | 37,144 | - | 37,144 | 6,088 |
| L032 | SANDY HOOK WATER DISTRICT | 27,900 | 3,742 | 31,642 | - | 31,642 | 5,056 |
| L033 | CITY OF IRVINE | 59,833 | (4,802) | 55,031 | - | 55,031 | 10,842 |
| L035 | CITY OF FLEMINGSBURG | 85,326 | (1,366) | 83,960 | - | 83,960 | 15,461 |
| L036 | FLOYD CO LIBRARY | 60,006 | 6,517 | 66,523 | - | 66,523 | 10,873 |
| L038 | FULTON CO LIBRARY | 16,186 | (1,035) | 15,151 | - | 15,151 | 2,933 |
| L039 | CITY OF WARSAW | 30,523 | 6,801 | 37,324 | - | 37,324 | 5,531 |
| L041 | GRANT CO PUBLIC LIBRARY | 56,949 | 1,425 | 58,374 | - | 58,374 | 10,319 |
| L042 | MAYFIELD CITY SCHOOLS | 418,325 | 16,268 | 434,593 | - | 434,593 | 75,802 |
| L043 | LEITCHFIELD UTILITY COMM | 171,395 | 16,732 | 188,127 | - | 188,127 | 31,057 |
| L044 | GREEN CO AMBULANCE SVC | 30,242 | (1,187) | 29,055 | - | 29,055 | 5,480 |
| L045 | RACELAND BOARD OF EDUC | 147,472 | 9,621 | 157,093 | - | 157,093 | 26,722 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 30,275 | 4,545 | 34,820 | - | 34,820 | 5,486 |
| L047 | WEST POINT INDEPENDENT SC | 23,269 | 787 | 24,056 | - | 24,056 | 4,216 |
| L049 | CYNTHIANA/HARRISON LIBRAR | 27,374 | (5,326) | 22,048 | - | 22,048 | 4,960 |
| L050 | CITY OF MUNFORDVILLE | 32,623 | (13,654) | 18,969 | - | 18,969 | 5,911 |
| L051 | HENDERSON CO WATER DIST | 55,415 | (994) | 54,421 | - | 54,421 | 10,041 |
| L052 | CITY OF EMINENCE | 42,235 | (3,145) | 39,090 | - | 39,090 | 7,653 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 100,913 | (12,469) | 88,444 | - | 88,444 | 18,286 |
| L057 | CITY OF NICHOLASVILLE | 671,841 | (2,257) | 669,584 | - | 669,584 | 121,740 |
| L058 | PAINTSVILLE BD OF ED | 102,647 | (14,640) | 88,007 | - | 88,007 | 18,600 |
| L060 | KNOTT CO SOIL CONV DIST | 3,951 | 188 | 4,139 | - | 4,139 | 716 |
| L061 | CITY OF BARBOURVILLE | 79,740 | 9,560 | 89,300 | - | 89,300 | 14,449 |
| L062 | CITY OF HODGENVILLE | 115,120 | (4,564) | 110,556 | - | 110,556 | 20,860 |
| L063 | LAUREL CO PUBLIC LIB DIST | 101,881 | (6,687) | 95,194 | - | 95,194 | 18,461 |
| L064 | LOUISA WATER & SEWER COMM | 56,641 | (7,783) | 48,858 | - | 48,858 | 10,264 |
| L065 | LEE CO PUBLIC LIBRARY | 10,040 | 148 | 10,188 | - | 10,188 | 1,819 |
| L066 | CITY OF HYDEN | 13,994 | (1,939) | 12,055 | - | 12,055 | 2,536 |
| L067 | LETCHER COUNTY CONS DIST | 4,150 | 188 | 4,338 | - | 4,338 | 752 |
| L068 | HOUSING AUTH OF VANCEBURG | 10,521 | (862) | 9,659 | - | 9,659 | 1,906 |
| L069 | STANFORD WATER COMMISSION | 68,954 | (900) | 68,054 | - | 68,054 | 12,495 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| L071 | RUSSELLVILLE CITY SCHOOLS | 207,805 | 25,418 | 233,223 | - | 233,223 | 37,655 |
| L072 | CITY OF EDDYVILLE | 34,778 | (17,077) | 17,701 | - | 17,701 | 6,302 |
| L073 | CITY OF PADUCAH | 1,037,780 | (26,521) | 1,011,259 | - | 1,011,259 | 188,048 |
| L074 | HOUSING AUTH MCREARY CO | 18,707 | (505) | 18,202 | - | 18,202 | 3,390 |
| L075 | CITY OF LIVERMORE | 24,460 | 439 | 24,899 | - | 24,899 | 4,432 |
| L076 | BEREA BD OF ED | 174,404 | (42,209) | 132,195 | - | 132,195 | 31,602 |
| L077 | CITY OF SALYERSVILLE | 94,785 | (3,296) | 91,489 | - | 91,489 | 17,175 |
| L078 | MARION FREE PUBLIC LIBRAR | 34,327 | (2,612) | 31,715 | - | 31,715 | 6,220 |
| L079 | MARSHALL CO SOIL & WATER | 3,918 | 182 | 4,100 | - | 4,100 | 710 |
| L080 | MARTIN CO CONSERV DIST | 2,921 | (183) | 2,738 | - | 2,738 | 529 |
| L082 | MEADE CO BD OF ED | 798,797 | (68,337) | 730,460 | - | 730,460 | 144,744 |
| L083 | MENIFEE CO PUBLIC LIBRARY | 4,333 | (2,319) | 2,014 | - | 2,014 | 785 |
| L084 | BURGIN INDEPENDENT SCH | 79,672 | 1,547 | 81,219 | - | 81,219 | 14,437 |
| L085 | METCALFE CO PUBLIC LIB | 19,028 | 809 | 19,837 | - | 19,837 | 3,448 |
| L086 | CITY OF TOMPKINSVILLE | 106,836 | 6,196 | 113,032 | - | 113,032 | 19,359 |
| L087 | MONTGOMERY CO SAN DIST #2 | 6,018 | (1,790) | 4,228 | - | 4,228 | 1,090 |
| L088 | MORGAN COUNTY LIBRARY | 18,082 | 2,237 | 20,319 | - | 20,319 | 3,277 |
| L090 | CITY OF NEW HAVEN | 14,671 | 1,067 | 15,738 | - | 15,738 | 2,658 |
| L091 | NICHOLAS COUNTY LIBRARY | 6,780 | (927) | 5,853 | - | 5,853 | 1,228 |
| L092 | OHIO CO WATER DIST | 120,209 | 15,523 | 135,732 | - | 135,732 | 21,782 |
| L093 | LAGRANGE UTILITY COMM | 73,406 | 8,989 | 82,395 | - | 82,395 | 13,301 |
| L096 | PENDELTON COUNTY WATER | 47,566 | 5,042 | 52,608 | - | 52,608 | 8,619 |
| L099 | POWELLS VALLEY WATER DIST | 30,697 | (1,270) | 29,427 | - | 29,427 | 5,562 |
| L100 | SCIENCE HILL BD OF ED | 69,425 | (2,678) | 66,747 | - | 66,747 | 12,580 |
| L102 | CITY OF MOUNT VERNON | 165,358 | 1,181 | 166,539 | - | 166,539 | 29,963 |
| L103 | MOREHEAD UTILITY PLANT BD | 266,275 | 32,013 | 298,288 | - | 298,288 | 48,250 |
| L104 | LAKE CUMBERLAND ADD | 362,282 | (17,635) | 344,647 | - | 344,647 | 65,647 |
| L105 | GEORGETOWN/SCOTT CO PARKS | 94,251 | (10,224) | 84,027 | - | 84,027 | 17,079 |
| L106 | TRIPLE S PLANNING & ZONIN | 20,418 | 3,287 | 23,705 | - | 23,705 | 3,700 |
| L107 | CITY OF FRANKLIN | 284,108 | (12,817) | 271,291 | - | 271,291 | 51,481 |
| L108 | SPENCER CO FIRE DIST | 5,144 | 1,178 | 6,322 | - | 6,322 | 932 |
| L109 | CAMPBELLVILLE CITY SCHOO | 182,583 | (7,241) | 175,342 | - | 175,342 | 33,085 |
| L110 | CITY OF ELKTON | 72,366 | 6,853 | 79,219 | - | 79,219 | 13,113 |
| L111 | HOUSING AUTH OF CADIZ | 14,606 | (5,060) | 9,546 | - | 9,546 | 2,647 |
| L112 | CITY OF BEDFORD | 10,459 | 890 | 11,349 | - | 11,349 | 1,895 |
| L113 | UNION CO PLANNING COMM | 17,726 | 3,528 | 21,254 | - | 21,254 | 3,212 |
| L114 | WARREN COUNTY BD OF ED | 2,401,995 | 162,453 | 2,564,448 | - | 2,564,448 | 435,248 |
| L115 | WASHINGTON CO SCHOOLS | 276,442 | (7,852) | 268,590 | - | 268,590 | 50,092 |
| L118 | CORBIN BD OF ED | 400,805 | (7,861) | 392,944 | - | 392,944 | 72,627 |
| L119 | CITY OF CAMPTON | 58,358 | 2,260 | 60,618 | - | 60,618 | 10,575 |
| L120 | FALLING SPRINGS ARTS | 61,965 | (2,907) | 59,058 | - | 59,058 | 11,228 |
| L141 | CORINTH WATER DISTRICT | 8,428 | (8,612) | (184) | - | (184) | 1,527 |
| L156 | CITY OF LYNDON | 25,205 | 939 | 26,144 | - | 26,144 | 4,567 |
| L159 | ELSMERE FIRE PROTECTION | 6,423 | 442 | 6,865 | - | 6,865 | 1,164 |
| L256 | CITY OF HURSTBOURNE | 17,916 | 347 | 18,263 | - | 18,263 | 3,246 |
| L356 | EASTWOOD FIRE PROT DIST | - | (5,348) | (5,348) | - | (5,348) | - |
| L456 | HARRODS CREEK FIRE DIST | - | (343) | (343) | - | (343) | - |
| L656 | FERN CREEK FIRE PROT DIST | 9,141 | 1,283 | 10,424 | - | 10,424 | 1,656 |
| L756 | PLEASURE RIDGE PARK FIRE | 31,645 | 2,488 | 34,133 | - | 34,133 | 5,734 |
| L959 | NORTHERN KY CONV CTR CORP | 152,158 | (17,243) | 134,915 | - | 134,915 | 27,572 |
| M001 | COLUMBIA/ADAIR UTILITIES | 117,619 | (10,918) | 106,701 | - | 106,701 | 21,313 |
| M003 | LAWBG-ANDERSON PLAN COMM | 2,123 | 206 | 2,329 | - | 2,329 | 385 |
| M005 | GLASGOW WATER COMPANY | 307,031 | 22,055 | 329,086 | - | 329,086 | 55,635 |
| M006 | GATEWAY AREA DEV DISTRICT | 90,507 | 5,915 | 96,422 | - | 96,422 | 16,400 |
| M007 | MIDDLESBORO CITY SCHOOL | 191,437 | (6,311) | 185,126 | - | 185,126 | 34,689 |
| M008 | WALTON/VERONA BD OF ED | 281,404 | 3,767 | 285,171 | - | 285,171 | 50,991 |
| M009 | PARIS BOURBON CO LIBRARY | 44,066 | 989 | 45,055 | - | 45,055 | 7,985 |
| M010 | BOYD CO BD OF ED | 741,986 | 586 | 742,572 | - | 742,572 | 134,450 |
| M011 | BOYLE COUNTY BD OF EDUC | 374,272 | (4,436) | 369,836 | - | 369,836 | 67,819 |
| M012 | EAST PENDELTON WATER DIST | 40,835 | 3,488 | 44,323 | - | 44,323 | 7,399 |
| M013 | BREATHITT CO SOIL CONSERV | 2,842 | (109) | 2,733 | - | 2,733 | 515 |
| M014 | CITY OF HARDINSBURG | 25,186 | (14,879) | 10,307 | - | 10,307 | 4,564 |
| M015 | BULLITT CO FISCAL COURT | 698,273 | (1,648) | 696,625 | - | 696,625 | 126,529 |
| M017 | CITY OF FREDONIA | 5,700 | (280) | 5,420 | - | 5,420 | 1,033 |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 43,131 | (2,297) | 40,834 | - | 40,834 | 7,815 |
| M019 | CAMPBELL CO COURTHOUSE | 8,804 | 219 | 9,023 | - | 9,023 | 1,595 |
| M020 | CITY OF BARDWELL | 43,821 | (5,790) | 38,031 | - | 38,031 | 7,940 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| M021 | CARROLL CO WATER DISTRICT | 59,869 | 3,451 | 63,320 | - | 63,320 | 10,848 |
| M022 | CITY OF OLIVE HILL | 134,396 | 13,377 | 147,773 | - | 147,773 | 24,353 |
| M023 | E CASEY CO WATER DISTRICT | 32,031 | (1,611) | 30,420 | - | 30,420 | 5,804 |
| M024 | CHRISTIAN CO BD OF ED | 1,503,873 | (176,223) | 1,327,650 | - | 1,327,650 | 272,506 |
| M025 | WINCHESTER MUNICIPAL UTIL | 413,704 | 6,633 | 420,337 | - | 420,337 | 74,964 |
| M026 | CLAY COUNTY 911 BOARD | 28,845 | (3,462) | 25,383 | - | 25,383 | 5,227 |
| M027 | HOUSING AUTH OF ALBANY | 19,956 | (795) | 19,161 | - | 19,161 | 3,616 |
| M029 | CUMBERLAND CO FISCAL CT | 127,748 | (8,374) | 119,374 | - | 119,374 | 23,148 |
| M030 | DAVESS CO BD OF EDUC | 2,077,627 | (41,738) | 2,035,889 | - | 2,035,889 | 376,472 |
| M031 | EDMONSON CO CONSERV DIST | 2,806 | 831 | 3,637 | - | 3,637 | 508 |
| M033 | IRVINE MUNICIPAL UTILITY | 85,745 | 3,134 | 88,879 | - | 88,879 | 15,537 |
| M034 | FAYETTE CO BD EDUCATION | 7,820,651 | 3,277 | 8,182,928 | - | 8,182,928 | 1,417,124 |
| M035 | FLEMING COUNTY LIBRARY | 21,971 | 119 | 22,090 | - | 22,090 | 3,981 |
| M037 | FRANKLIN CO BD OF ED | 1,246,396 | (17,531) | 1,228,865 | - | 1,228,865 | 225,851 |
| M038 | HICKMAN/FULTON RIV PRT AU | 38,500 | (5,098) | 33,402 | - | 33,402 | 6,976 |
| M039 | GALLATIN CO WATER DIS | 31,910 | (1,716) | 30,194 | - | 30,194 | 5,782 |
| M040 | GARRARD CO PUBLIC LIBRARY | 24,548 | 3,913 | 28,461 | - | 28,461 | 4,448 |
| M041 | GRANT CO BD OF ED | 680,632 | (54,032) | 626,600 | - | 626,600 | 123,333 |
| M042 | CITY OF MAYFIELD | 122,070 | 7,597 | 129,667 | - | 129,667 | 22,119 |
| M043 | CITY OF CANEYVILLE | 19,397 | 593 | 19,990 | - | 19,990 | 3,515 |
| M044 | GREEN/TAYLOR WATER DIST | 70,678 | 12,638 | 83,316 | - | 83,316 | 12,807 |
| M045 | CITY OF FLATWOODS | 149,849 | 7,091 | 156,940 | - | 156,940 | 27,153 |
| M046 | CITY OF LEWISPORT | 79,037 | 368 | 79,405 | - | 79,405 | 14,322 |
| M047 | HARDIN CO PUBLIC LIBRARY | 52,049 | 4,481 | 56,530 | - | 56,530 | 9,432 |
| M048 | CITY OF BENHAM | 29,058 | 4,341 | 33,399 | - | 33,399 | 5,265 |
| M049 | HARRISON CO CONSERVA DIST | 7,950 | 3,621 | 11,571 | - | 11,571 | 1,441 |
| M050 | HART CO CONSERVATION DIST | 5,691 | 241 | 5,932 | - | 5,932 | 1,031 |
| M051 | HENDERSON CO BD OF ED | 1,289,943 | (15,836) | 1,274,107 | - | 1,274,107 | 233,741 |
| M052 | HENRY CO LIBRARY | 25,905 | 751 | 26,656 | - | 26,656 | 4,694 |
| M054 | CITY OF DAWSON SPRINGS | 67,398 | 623 | 68,021 | - | 68,021 | 12,213 |
| M056 | JEFF CO MED CTR STM & CHL | 152,276 | (33,347) | 118,929 | - | 118,929 | 27,593 |
| M057 | NICH-VLE/JESS CO PK & REC | 38,853 | 4,239 | 43,092 | - | 43,092 | 7,040 |
| M058 | CITY OF PAINTSVILLE | 339,072 | (5,881) | 333,191 | - | 333,191 | 61,441 |
| M059 | KENTON COUNTY FISCAL CT | 1,221,282 | 132,865 | 1,354,147 | - | 1,354,147 | 221,300 |
| M060 | CITY OF HINDMAN | 12,670 | (2,431) | 10,239 | - | 10,239 | 2,296 |
| M061 | KNOX CO E M S | 148,129 | 2,612 | 150,741 | - | 150,741 | 26,841 |
| M062 | LARUE CO WATER DIST #1 | 29,575 | (13,860) | 15,715 | - | 15,715 | 5,359 |
| M064 | HOUSING AUTH/ LAWRENCE CO | 21,039 | 1,573 | 22,612 | - | 22,612 | 3,812 |
| M065 | LEE CO SOIL CONSERV DIST | 4,327 | (1,242) | 3,085 | - | 3,085 | 784 |
| M067 | JENKINS BD OF ED | 64,961 | (10,448) | 54,513 | - | 54,513 | 11,771 |
| M068 | CITY OF VANCEBURG | 45,427 | (8,294) | 37,133 | - | 37,133 | 8,231 |
| M069 | CITY OF STANFORD | 21,664 | 11,789 | 33,453 | - | 33,453 | 3,925 |
| M070 | LEDBETTER WATER DISTRICT | 30,818 | 711 | 31,529 | - | 31,529 | 5,584 |
| M073 | W MCCracken CO WATER DIST | 11,362 | (4,550) | 6,812 | - | 6,812 | 2,059 |
| M075 | CITY OF SACRAMENTO | 22,504 | 1,540 | 24,044 | - | 24,044 | 4,078 |
| M076 | CITY OF RICHMOND | 605,968 | 16,684 | 622,652 | - | 622,652 | 109,803 |
| M077 | MAGOFFIN CO COURT CLERK | 30,782 | 1,747 | 32,529 | - | 32,529 | 5,578 |
| M078 | LEBANON WATER WORKS | 89,087 | 4,713 | 93,800 | - | 93,800 | 16,143 |
| M079 | MARSHALL CO REF DISP DIST | 88,728 | 8,428 | 97,156 | - | 97,156 | 16,078 |
| M081 | CITY OF MAYSVILLE | 377,500 | (10,174) | 367,326 | - | 367,326 | 68,404 |
| M082 | CITY OF BRANDENBURG | 78,334 | 752 | 79,086 | - | 79,086 | 14,194 |
| M084 | MERCER CO BOARD OF ED | 450,480 | 3,339 | 453,819 | - | 453,819 | 81,628 |
| M085 | CITY OF EDMONTON | 96,649 | 10,870 | 107,519 | - | 107,519 | 17,513 |
| M087 | MT STERL/MONTGOMERY LIB | 38,323 | (1,741) | 36,582 | - | 36,582 | 6,944 |
| M088 | MORGAN CO CONSERVAT DIST | 4,176 | (162) | 4,014 | - | 4,014 | 757 |
| M090 | BARDSTOWN BD OF ED | 582,443 | 1,879 | 584,322 | - | 584,322 | 105,540 |
| M091 | NICHOLAS CO WATER DIST | 15,531 | (1,035) | 14,496 | - | 14,496 | 2,814 |
| M092 | CITY OF BEAVER DAM | 96,018 | 7,314 | 103,332 | - | 103,332 | 17,399 |
| M093 | OLDHAM CO WATER DIST | 140,807 | 23,370 | 164,177 | - | 164,177 | 25,515 |
| M096 | CITY OF FALMOUTH | 103,592 | 7,418 | 111,010 | - | 111,010 | 18,771 |
| M097 | E KY CONCEN EMPLOY PRO | 278,807 | 9,964 | 288,771 | - | 288,771 | 50,521 |
| M098 | PIKE CO HOUSING AUTHORITY | 24,509 | (16,590) | 7,919 | - | 7,919 | 4,441 |
| M099 | BEECH FORK WATER COMM | 38,582 | 89 | 38,671 | - | 38,671 | 6,991 |
| M100 | PULASKI CO BD OF ED | 1,519,529 | 19,385 | 1,538,914 | - | 1,538,914 | 275,343 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 28,015 | (1,347) | 26,668 | - | 26,668 | 5,076 |
| M105 | SCOTT COUNTY LIBRARY | 114,630 | (18) | 114,612 | - | 114,612 | 20,771 |
| M106 | SHELBY CO BD OF ED | 1,292,572 | 147,323 | 1,439,895 | - | 1,439,895 | 234,218 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| M107 | FRANKLIN ELECTRIC PLNT BD | 145,676 | 16,634 | 162,310 | - | 162,310 | 26,397 |
| M108 | SPENCER CO PUBLIC LIB | 29,761 | 6,809 | 36,570 | - | 36,570 | 5,393 |
| M109 | CITY OF CAMPBELLSVILLE | 342,349 | 20,731 | 363,080 | - | 363,080 | 62,035 |
| M110 | CITY OF GUTHRIE | 53,237 | 17,734 | 70,971 | - | 70,971 | 9,647 |
| M111 | TRIGG CO CONS DISTRICT | 4,520 | 524 | 5,044 | - | 5,044 | 819 |
| M112 | CITY OF MILTON | 34,170 | (911) | 33,259 | - | 33,259 | 6,192 |
| M113 | CITY OF STURGIS | 59,025 | (70) | 58,955 | - | 58,955 | 10,696 |
| M115 | WASHINGTON CO LIBRARY BD | 17,389 | (149) | 17,240 | - | 17,240 | 3,151 |
| M116 | WAYNE CO PUBLIC LIBRARY | 30,625 | (973) | 29,652 | - | 29,652 | 5,549 |
| M117 | WEBSTER CO BD OF ED | 413,122 | 14,515 | 427,637 | - | 427,637 | 74,859 |
| M118 | WHITLEY CO FISCAL COURT | 480,915 | (7,036) | 473,879 | - | 473,879 | 87,143 |
| M119 | WOLFE CO FISCAL COURT | 145,941 | 2,154 | 148,095 | - | 148,095 | 26,445 |
| M120 | WOODFORD COUNTY LIBRARY | 67,695 | (753) | 66,942 | - | 66,942 | 12,267 |
| M215 | SHEPHER/BULLITT CO TOURIST | 70,400 | 15,036 | 85,436 | - | 85,436 | 12,757 |
| M315 | CITY OF PIONEER VILLAGE | 5,125 | 207 | 5,332 | - | 5,332 | 929 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | (7,110) | (7,110) | - | (7,110) | - |
| M415 | BULLITT CO SANITATION DIS | 62,701 | 14,852 | 77,553 | - | 77,553 | 11,362 |
| N001 | ADAIR CO CONSERVATION DIS | 8,919 | 1,108 | 10,027 | - | 10,027 | 1,616 |
| N006 | HOUSING AUTH OWINGSVILLE | 11,692 | (1,750) | 9,942 | - | 9,942 | 2,119 |
| N007 | PINEVILLE BD OF EDUCATION | 69,105 | 4,169 | 73,274 | - | 73,274 | 12,522 |
| N008 | CITY OF FLORENCE | 582,244 | 13,566 | 595,810 | - | 595,810 | 105,504 |
| N009 | CITY OF MILLERSBURG | 3,902 | 7 | 3,909 | - | 3,909 | 707 |
| N010 | BOYO CO PUBLIC LIBRARY | 103,458 | 17,357 | 120,815 | - | 120,815 | 18,747 |
| N011 | CITY OF FERRYVILLE | 3,306 | (3,642) | (336) | - | (336) | - |
| N012 | CITY OF BROOKSVILLE | 32,809 | (774) | 32,035 | - | 32,035 | 5,945 |
| N013 | MIDDLE KY COMM ACT PART | 277,129 | (19,199) | 257,930 | - | 257,930 | 50,217 |
| N014 | CITY OF IRVINGTON | 22,753 | (20,991) | 1,762 | - | 1,762 | 4,123 |
| N015 | BULLITT CO CONSERVAT DIST | 4,667 | (94) | 4,573 | - | 4,573 | 846 |
| N017 | PRINCETON ELECTRIC PL BD | 158,614 | (4,664) | 153,950 | - | 153,950 | 28,741 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 5,501 | (537) | 4,964 | - | 4,964 | 997 |
| N020 | CARLISLE CO SANIT DIST 1 | 9,690 | (461) | 9,229 | - | 9,229 | 1,756 |
| N021 | CARROLLTON UTILITIES COMM | 196,453 | (8,942) | 187,511 | - | 187,511 | 35,598 |
| N022 | CITY OF GRAYSON | 115,722 | 13,180 | 128,902 | - | 128,902 | 20,969 |
| N025 | EAST CLARK CO WATER DIST | 37,538 | 3,857 | 41,395 | - | 41,395 | 6,802 |
| N029 | CUMBERLAND CO PUBLIC LIB | 14,511 | 3,228 | 17,739 | - | 17,739 | 2,629 |
| N033 | ESTILL CO WATER DIST NO 1 | 35,063 | (2,666) | 32,397 | - | 32,397 | 6,353 |
| N035 | HOUSING AUTH FLEMINGSBURG | 10,511 | 3,624 | 14,135 | - | 14,135 | 1,905 |
| N036 | PRESTONSBURG CITY UTIL | 328,018 | (53,661) | 274,357 | - | 274,357 | 59,438 |
| N037 | FRANKFORT INDEP SCHOOLS | 151,916 | (28,993) | 122,923 | - | 122,923 | 27,528 |
| N038 | HOUSING AUTH OF HICKMAN | 21,768 | (4,590) | 17,178 | - | 17,178 | 3,944 |
| N041 | BULLOCK PEN WATER DIST | 99,069 | 428 | 99,497 | - | 99,497 | 17,952 |
| N042 | PURCHASE AREA DEV DIST | 226,901 | (53,931) | 172,970 | - | 172,970 | 41,115 |
| N043 | GRAYSON CO LIBRARY | 33,287 | (300) | 32,987 | - | 32,987 | 6,032 |
| N044 | HOUSING AUTH OF GREENSBUR | - | (4,411) | (4,411) | - | (4,411) | - |
| N045 | KENTUCKY ED DEV CORP | 79,387 | (33,330) | 46,057 | - | 46,057 | 14,385 |
| N047 | ELIZABETHTOWN BD OF EDUC | 389,345 | (4,492) | 384,853 | - | 384,853 | 70,550 |
| N049 | CYNTHIANA HARRISON CO JPC | 11,702 | (841) | 10,861 | - | 10,861 | 2,120 |
| N050 | CITY OF HORSE CAVE | 55,595 | 12,805 | 68,400 | - | 68,400 | 10,074 |
| N051 | CITY OF HENDERSON | 942,920 | (44,243) | 898,677 | - | 898,677 | 170,860 |
| N052 | CITY OF NEW CASTLE | 16,585 | (83) | 16,502 | - | 16,502 | 3,005 |
| N054 | CITY OF MADISONVILLE | 1,058,721 | 46,451 | 1,105,172 | - | 1,105,172 | 191,843 |
| N057 | NICHOLASVILLE HOUSING AUT | 10,750 | 5,284 | 16,034 | - | 16,034 | 1,948 |
| N058 | JOHNSON CO LIBRARY | 38,029 | 5,874 | 43,903 | - | 43,903 | 6,891 |
| N060 | KNOTT CO WATER & SEWER | 63,176 | 5,172 | 68,348 | - | 68,348 | 11,448 |
| N061 | KNOX CO SOIL CONSERV DIS | 4,909 | 38 | 4,947 | - | 4,947 | 890 |
| N063 | CUMBERLAND VAL AREA DEV | 122,165 | (21,244) | 100,921 | - | 100,921 | 22,137 |
| N065 | THREE FORKS REG JAIL | 165,404 | 41,368 | 206,772 | - | 206,772 | 29,972 |
| N067 | HOUSING ORIENTED MINISTRI | 49,001 | 4,266 | 53,267 | - | 53,267 | 8,879 |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 31,099 | 1,224 | 32,323 | - | 32,323 | 5,635 |
| N069 | CITY OF CRAB ORCHARD | 6,063 | (3,775) | 2,288 | - | 2,288 | 1,099 |
| N071 | CITY OF AUBURN | 48,514 | 4,001 | 52,515 | - | 52,515 | 8,791 |
| N072 | LYON CO AMBULANCE SERVICE | 78,517 | 2,753 | 81,270 | - | 81,270 | 14,228 |
| N075 | CITY OF ISLAND | 14,704 | (1,040) | 13,664 | - | 13,664 | 2,664 |
| N076 | MADISON CO EMS | 10,106 | (3,016) | 7,090 | - | 7,090 | 1,831 |
| N077 | MAGOFFIN CO WATER DIST | 45,541 | 4,338 | 49,879 | - | 49,879 | 8,252 |
| N078 | CENTRAL KY COMM ACTION | 769,641 | 121,477 | 891,118 | - | 891,118 | 139,461 |
| N079 | BENTON ELECTRIC SYSTEM | 97,633 | (3,853) | 93,780 | - | 93,780 | 17,691 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| N080 | MARTIN CO WATER DISTRICT | 46,143 | (39,722) | 6,421 | - | 6,421 | 8,361 |
| N081 | BUFFALO TRACE AR DEV DIST | 176,147 | (8,841) | 167,306 | - | 167,306 | 31,918 |
| N082 | MEADE CO WATER DISTRICT | 58,780 | 2,532 | 61,312 | - | 61,312 | 10,651 |
| N084 | MERCER CO PUBLIC LIBRARY | 51,477 | (1,822) | 49,655 | - | 49,655 | 9,328 |
| N085 | METCALFE CO CONSERV DIST | 4,386 | (481) | 3,905 | - | 3,905 | 795 |
| N087 | CITY OF MT STERLING | 122,299 | 1,778 | 124,077 | - | 124,077 | 22,161 |
| N088 | MORGAN CO AMBULANCE SERV | 38,143 | (8,793) | 29,350 | - | 29,350 | 6,912 |
| N089 | MUHLENBERG CO WATER DIST | 91,838 | 804 | 92,642 | - | 92,642 | 16,641 |
| N090 | BARDSTOWN-NELSON CO TOURI | 26,303 | 4,098 | 30,301 | - | 30,301 | 4,748 |
| N092 | CITY OF HARTFORD | 90,719 | (12,385) | 78,334 | - | 78,334 | 16,439 |
| N093 | CITY OF LAGRANGE | 79,109 | 3,145 | 82,254 | - | 82,254 | 14,335 |
| N094 | CITY OF OWENTON | 14,158 | (1,107) | 13,051 | - | 13,051 | 2,565 |
| N097 | KY VALLEY ED COOPERATIVE | 14,678 | (9,807) | 4,871 | - | 4,871 | 2,660 |
| N098 | PIKE CO LIBRARY DISTRICT | 77,144 | 5,341 | 82,485 | - | 82,485 | 13,979 |
| N099 | CITY OF CLAY CITY | 27,877 | 12,033 | 39,910 | - | 39,910 | 5,051 |
| N100 | CITY OF BURNSIDE | 33,506 | 6,031 | 39,537 | - | 39,537 | 6,071 |
| N103 | HOUSING AUTH OF MOREHEAD | 44,262 | (2,462) | 41,800 | - | 41,800 | 8,020 |
| N104 | CITY OF JAMESTOWN | 124,163 | (5,259) | 118,904 | - | 118,904 | 22,499 |
| N106 | W SHELBY WATER DISTRICT | 29,032 | 2,159 | 31,191 | - | 31,191 | 5,261 |
| N107 | SIMPSON CO CONSER DIST | 3,055 | (132) | 2,923 | - | 2,923 | 554 |
| N110 | LOGAN/TODD REG. WATER COM | 67,169 | 8,175 | 75,344 | - | 75,344 | 12,171 |
| N111 | BARKLEY LAKE WATER DIST | 84,492 | (3,650) | 80,842 | - | 80,842 | 15,310 |
| N112 | TRIMBLE CO WATER DIST | 14,534 | (9,100) | 5,434 | - | 5,434 | 2,634 |
| N113 | UNION CO LIBRARY BD | 37,136 | (3,502) | 33,634 | - | 33,634 | 6,729 |
| N114 | BOWLING GRN MUNICIPAL UTI | 1,675,268 | (2,785) | 1,672,483 | - | 1,672,483 | 303,563 |
| N115 | WASHINGTON CO CONSER DIST | 3,650 | 105 | 3,755 | - | 3,755 | 661 |
| N116 | MONTICELLO UTILITY COMM | 142,049 | (4,722) | 137,327 | - | 137,327 | 25,740 |
| N117 | CITY OF DIXON | 11,234 | 1,754 | 12,988 | - | 12,988 | 2,036 |
| N118 | CITY OF WILLIAMSBURG | 257,771 | 10,615 | 268,386 | - | 268,386 | 46,709 |
| N119 | WOLFE CO CONSER DISTRICT | 5,377 | 332 | 5,709 | - | 5,709 | 974 |
| N120 | WOODFORD CO PLAN ZONING | 33,091 | 973 | 34,064 | - | 34,064 | 5,996 |
| N959 | N KY CONV & VISITORS BUR | 129,523 | (28,646) | 100,877 | - | 100,877 | 23,470 |
| P001 | HOUSING AUTH OF COLUMBIA | 13,664 | (5,766) | 7,898 | - | 7,898 | 2,476 |
| P005 | GLASGOW ELECTRIC PLANT BD | 464,203 | (41,710) | 422,493 | - | 422,493 | 84,115 |
| P006 | BATH COUNTY E.M.S. | 59,405 | (20,495) | 38,910 | - | 38,910 | 10,764 |
| P007 | CITY OF PINEVILLE | 30,899 | (2,416) | 28,483 | - | 28,483 | 5,599 |
| P008 | BOONE CO PLANNING COMM | 131,339 | (3,688) | 127,651 | - | 127,651 | 23,799 |
| P009 | HOUSING AUTHORITY PARIS | 24,646 | (12,856) | 11,790 | - | 11,790 | 4,466 |
| P010 | REGIONAL PUBLIC SAFETY | 89,666 | (5,423) | 84,243 | - | 84,243 | 16,248 |
| P011 | CITY OF JUNCTION CITY | 22,880 | (4,824) | 18,056 | - | 18,056 | 4,146 |
| P013 | CITY OF JACKSON | 154,523 | (10,256) | 144,267 | - | 144,267 | 28,000 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 27,043 | 2,463 | 29,506 | - | 29,506 | 4,900 |
| P015 | CITY OF LEBANON JUNCTION | 32,168 | 8,199 | 40,367 | - | 40,367 | 5,829 |
| P017 | PRINCETON WATER/WASTEWATE | 97,457 | (995) | 96,462 | - | 96,462 | 17,659 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 43,177 | (17,465) | 25,712 | - | 25,712 | 7,824 |
| P022 | RATTLESNAKE RIDGE WATER | 78,481 | 5,839 | 84,320 | - | 84,320 | 14,221 |
| P025 | CLARK CO CONSVATION DIST | 2,999 | (490) | 2,509 | - | 2,509 | 543 |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 20,355 | (932) | 19,423 | - | 19,423 | 3,688 |
| P037 | COMMUNITY ACTION KENTUCKY | 94,745 | 20,295 | 115,040 | - | 115,040 | 17,168 |
| P038 | HICKMAN ELECTRIC SYSTEM | 51,791 | (1,936) | 49,855 | - | 49,855 | 9,385 |
| P041 | CITY OF DRY RIDGE | 36,930 | (13,589) | 23,341 | - | 23,341 | 6,692 |
| P043 | CITY OF CLARKSON | 19,610 | 6,110 | 25,720 | - | 25,720 | 3,553 |
| P045 | GREENUP CO ENVIR COMM | 20,735 | 501 | 21,236 | - | 21,236 | 3,757 |
| P047 | CITY OF WEST POINT | 35,200 | 2,002 | 37,202 | - | 37,202 | 6,378 |
| P048 | HARLAN COUNTY C A A | 154,663 | 6,986 | 161,649 | - | 161,649 | 28,025 |
| P049 | HOUSING AUTHORITY OF CYN | 73,186 | (6,429) | 66,757 | - | 66,757 | 13,262 |
| P050 | HART CO SOLID WASTE SVC | 83,413 | 12,028 | 95,441 | - | 95,441 | 15,115 |
| P051 | HENDERSON MUN POWER&LIGHT | 453,410 | 78,009 | 531,419 | - | 531,419 | 82,159 |
| P052 | LITTLE KY RV WS CONV DIST | 7,865 | (783) | 7,082 | - | 7,082 | 1,425 |
| P054 | HOUSING AUTH DAWSON SPG | 32,087 | (1,758) | 30,329 | - | 30,329 | 5,814 |
| P057 | VALLEY VIEW FERRY AUTHORI | 12,644 | (3,251) | 9,393 | - | 9,393 | 2,291 |
| P061 | BARBOURVILLE UTILITY COMM | 300,817 | 14,118 | 314,935 | - | 314,935 | 54,509 |
| P063 | LAUREL CO WATER DIST #2 | 97,695 | 10,550 | 108,245 | - | 108,245 | 17,703 |
| P068 | LEWIS CO PUBLIC LIBRARY | 11,617 | (127) | 11,490 | - | 11,490 | 2,105 |
| P069 | LINCOLN CO CLERK | 43,706 | 1,861 | 45,567 | - | 45,567 | 7,920 |
| P071 | LOGAN CO CONSERV DISTRICT | 10,675 | 2,827 | 13,502 | - | 13,502 | 1,934 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| P072 | LYON CO WATER DISTRICT | 20,277 | (3,399) | 16,878 | - | 16,878 | 3,674 |
| P075 | MCLEAN CO REG WATER COMM | 23,155 | 16,639 | 39,794 | - | 39,794 | 4,196 |
| P076 | MADISON CO PUBLIC LIBRARY | 135,270 | 11,383 | 146,653 | - | 146,653 | 24,511 |
| P077 | SALVERS/MAG CO JOINT HOUS | 15,711 | 1,344 | 17,055 | - | 17,055 | 2,847 |
| P078 | MARION CO CONSERVAT DIST | 3,859 | 152 | 4,011 | - | 4,011 | 699 |
| P079 | CITY OF CALVERT CITY | 159,219 | 3,434 | 162,653 | - | 162,653 | 28,851 |
| P081 | MASON COUNTY LIBRARY | 25,071 | (6,549) | 18,522 | - | 18,522 | 4,543 |
| P084 | ANDERSON-DEAN COMM PARK | 11,162 | (2,698) | 8,464 | - | 8,464 | 2,023 |
| P087 | MONTGOMERY CTY WATER DIST | 7,754 | (1,076) | 6,678 | - | 6,678 | 1,405 |
| P088 | MORGAN CO WATER DIST | 25,830 | 3,361 | 29,191 | - | 29,191 | 4,680 |
| P089 | MUHLENBERG WATER DIST #3 | 31,609 | 68 | 31,677 | - | 31,677 | 5,728 |
| P090 | NORTH NELSON WATER DIST | 26,069 | (2,225) | 23,844 | - | 23,844 | 4,724 |
| P092 | OHIO CO REG WASTEWATER D | 29,307 | 5,406 | 34,713 | - | 34,713 | 5,310 |
| P097 | KY RIVER AREA DEV DIST | 174,891 | (16,348) | 158,543 | - | 158,543 | 31,691 |
| P100 | LAKE CUMBERLAND CAA, INC | 400,076 | 29,633 | 429,709 | - | 429,709 | 72,495 |
| P103 | MOREHEAD TOURISM COMMISSI | 29,490 | (2,530) | 26,960 | - | 26,960 | 5,344 |
| P104 | RUSSELL CO TOURIST COMM | 8,912 | (509) | 8,403 | - | 8,403 | 1,615 |
| P105 | GEORGETOWN/SCOTT TOURISM | 16,562 | 2,967 | 19,529 | - | 19,529 | 3,001 |
| P106 | MULTI PURPOSE COMM ACTION | 38,954 | 2,232 | 41,186 | - | 41,186 | 7,059 |
| P107 | SIMPSON CO LIBRARY DIST | 25,555 | 1,483 | 27,038 | - | 27,038 | 4,631 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 4,778 | 114 | 4,892 | - | 4,892 | 866 |
| P111 | JOHN L STREET LIBRARY | 12,251 | (3,120) | 9,131 | - | 9,131 | 2,220 |
| P113 | STURGIS HOUSING AUTHORITY | 7,175 | (2,769) | 4,406 | - | 4,406 | 1,300 |
| P115 | HOUSING AUTH SPRINGFIELD | 9,373 | (5,271) | 4,102 | - | 4,102 | 1,698 |
| P116 | CITY OF MONTICELLO | 44,953 | (8,701) | 36,252 | - | 36,252 | 8,146 |
| P117 | CITY OF CLAY | 31,308 | 488 | 31,796 | - | 31,796 | 5,673 |
| P120 | WOODFORD CO CONSERV DIST | 5,566 | (71) | 5,495 | - | 5,495 | 1,009 |
| P959 | CITY OF CRESTVIEW HILLS | 31,383 | 4,134 | 35,517 | - | 35,517 | 5,687 |
| R003 | SOUTH ANDERSON WATER DIST | 30,736 | 5,480 | 36,216 | - | 36,216 | 5,569 |
| R005 | BARREN CO SOIL CONS DIS | 3,902 | 69 | 3,971 | - | 3,971 | 707 |
| R008 | BOONE CO LIBRARY DIST | 403,327 | 30,745 | 434,072 | - | 434,072 | 73,084 |
| R010 | ASHLAND BD OF ED | 644,517 | (7,328) | 637,189 | - | 637,189 | 116,788 |
| R011 | DANVILLE BOYLE PLANNING | 11,309 | (4,834) | 6,475 | - | 6,475 | 2,049 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 22,337 | 2,710 | 25,047 | - | 25,047 | 4,048 |
| R015 | CITY OF SHEPHERDSVILLE | 158,232 | 2,062 | 160,294 | - | 160,294 | 28,672 |
| R017 | CITY OF PRINCETON | 79,924 | 234 | 80,158 | - | 80,158 | 14,482 |
| R018 | MURRAY ELECTRIC SYSTEM | 348,847 | 561 | 349,408 | - | 349,408 | 63,212 |
| R019 | FORT THOMAS BOARD OF ED | 430,511 | (8,065) | 422,446 | - | 422,446 | 78,010 |
| R021 | CARROLLTON/CARR CO REC TR | 6,204 | 62 | 6,266 | - | 6,266 | 1,124 |
| R024 | CHRISTIAN CO WATER DIST | 73,144 | 6,214 | 79,358 | - | 79,358 | 13,254 |
| R030 | DAVIESS CO AIRPORT BD | 43,487 | 15,940 | 59,427 | - | 59,427 | 7,880 |
| R033 | CITY OF RAVENNA | 8,153 | (967) | 7,186 | - | 7,186 | 1,477 |
| R034 | LEXINGTON PUBLIC LIBRARY | 673,316 | (58,920) | 614,396 | - | 614,396 | 122,007 |
| R036 | CITY OF PRESTONSBURG | 335,118 | 43,402 | 378,520 | - | 378,520 | 60,724 |
| R037 | PAUL SAWYIER LIBRARY | 141,712 | (5,822) | 135,890 | - | 135,890 | 25,679 |
| R038 | CITY OF FULTON | 152,839 | (14,830) | 138,009 | - | 138,009 | 27,695 |
| R041 | CITY OF CRITTENDEN | 13,432 | (617) | 12,815 | - | 12,815 | 2,434 |
| R042 | MAYFIELD ELEC & WATER SYS | 436,025 | 31,370 | 467,395 | - | 467,395 | 79,009 |
| R045 | CITY OF RUSSELL | 124,745 | (3,919) | 120,826 | - | 120,826 | 22,604 |
| R047 | LINCOLN TRAIL AREA DEV DI | 181,036 | (24,218) | 156,818 | - | 156,818 | 32,804 |
| R048 | HARLAN CO CONSERV DIST | 5,243 | 533 | 5,776 | - | 5,776 | 950 |
| R050 | HART CO AMB SERVICE | 127,110 | (16,767) | 110,343 | - | 110,343 | 23,033 |
| R051 | HENDERSON MUN W & S DEPT | 511,543 | (29,104) | 482,439 | - | 482,439 | 92,693 |
| R052 | CITY OF CAMPBELLSBURG | 6,776 | (1,559) | 5,217 | - | 5,217 | 1,228 |
| R054 | SOUTH HOPKINS WATER DIST | 36,315 | (5,832) | 30,483 | - | 30,483 | 6,580 |
| R057 | CITY OF WILMORE | 127,156 | (1,258) | 125,898 | - | 125,898 | 23,041 |
| R058 | HOUSING AUTH OF PAINTSVLE | 63,019 | (1,592) | 61,427 | - | 61,427 | 11,419 |
| R061 | KY COMM ECONOMIC OPPORT | 845,287 | 104,391 | 949,678 | - | 949,678 | 153,168 |
| R063 | WOODCREEK WATER DISTRICT | 273,322 | 26,942 | 300,264 | - | 300,264 | 49,527 |
| R071 | LOGAN CO PUBLIC LIBRARY | 60,811 | 3,351 | 64,162 | - | 64,162 | 11,019 |
| R072 | LYON CO HOUSING AUTHORITY | 31,181 | (1,934) | 29,247 | - | 29,247 | 5,650 |
| R073 | MCCRACKEN CO BD OF ED | 1,160,638 | 11,745 | 1,172,383 | - | 1,172,383 | 210,311 |
| R076 | RICHMOND UTILITIES | 409,639 | (11,821) | 397,818 | - | 397,818 | 74,228 |
| R078 | CITY OF LORETTO | 3,270 | 112 | 3,382 | - | 3,382 | 593 |
| R079 | MARSHALL CO PUB LIBRARY | 96,583 | (21,193) | 75,390 | - | 75,390 | 17,501 |
| R088 | CITY OF WEST LIBERTY | 160,132 | 139 | 160,271 | - | 160,271 | 29,016 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 120,710 | 505 | 121,215 | - | 121,215 | 21,873 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| R090 | NELSON CO PUBLIC LIBRARY | 133,742 | 12,719 | 146,461 | - | 146,461 | 24,234 |
| R093 | TRI CO COMM ACTION AGENCY | 34,827 | (3,745) | 31,082 | - | 31,082 | 6,311 |
| R097 | PERRY COUNTY PUBLIC LIB | 80,525 | (5,449) | 74,746 | - | 74,746 | 14,532 |
| R103 | ROWAN CO PUBLIC LIBRARY | 46,624 | 9,964 | 56,588 | - | 56,588 | 8,448 |
| R104 | CITY OF RUSSELL SPRINGS | 108,727 | 10,037 | 118,764 | - | 118,764 | 19,702 |
| R105 | CITY OF STAMPING GROUND | 2,744 | 994 | 3,738 | - | 3,738 | 497 |
| R106 | SHELBY CO PARK RECREATION | 55,568 | (9,395) | 46,173 | - | 46,173 | 10,069 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 41,535 | (1,898) | 39,637 | - | 39,637 | 7,526 |
| R114 | BOWLING GREEN PUBLIC SCHO | 831,290 | (16,242) | 815,048 | - | 815,048 | 150,632 |
| R115 | S W E D A | 7,915 | 810 | 8,725 | - | 8,725 | 1,434 |
| R116 | WAYNE CO CONSERV DIST | 6,583 | 406 | 6,989 | - | 6,989 | 1,193 |
| R117 | WEBSTER COUNTY WATER DIST | 52,167 | (10,239) | 41,928 | - | 41,928 | 9,453 |
| R118 | WILLIAMSBURG IND BD OF ED | 133,441 | 2,608 | 136,049 | - | 136,049 | 24,180 |
| R120 | CITY OF MIDWAY | 34,340 | 5,539 | 39,879 | - | 39,879 | 6,222 |
| R959 | N KY LEGAL AID SOCIETY | 296,798 | 33,398 | 330,196 | - | 330,196 | 53,781 |
| T036 | FLOYD COUNTY CONSV DIST | 12,385 | 404 | 12,799 | - | 12,799 | 2,246 |
| V001 | ADAIR COUNTY FISCAL COURT | 224,321 | 215 | 224,536 | - | 224,536 | 40,648 |
| V002 | ALLEN COUNTY FISCAL COURT | 280,550 | (5,000) | 225,550 | - | 225,550 | 50,836 |
| V003 | ANDERSON CO FISCAL COURT | 318,344 | 19,515 | 337,859 | - | 337,859 | 57,685 |
| V004 | BALLARD COUNTY FISCAL CT | 304,493 | 15,709 | 320,202 | - | 320,202 | 55,175 |
| V005 | BARREN CO FISCAL CT | 203,711 | (10,099) | 193,612 | - | 193,612 | 36,913 |
| V006 | BATH CO FISCAL COURT | 158,078 | (17,183) | 140,895 | - | 140,895 | 28,644 |
| V007 | BELL CO FISCAL CT | 286,041 | (47,857) | 238,184 | - | 238,184 | 51,831 |
| V008 | BOONE CO FISCAL CT | 1,304,660 | 62,649 | 1,367,309 | - | 1,367,309 | 236,408 |
| V009 | BURBON CO FISCAL COURT | 300,758 | 7,060 | 307,818 | - | 307,818 | 54,498 |
| V010 | BOYO COUNTY FISCAL COURT | 883,888 | 23,546 | 907,434 | - | 907,434 | 160,163 |
| V011 | BOYLE COUNTY FISCAL COURT | 413,835 | (10,549) | 403,286 | - | 403,286 | 74,988 |
| V012 | BRACKEN CO FISCAL COURT | 157,983 | 1,713 | 159,696 | - | 159,696 | 28,627 |
| V013 | BREATHITT CO FISCAL COURT | 167,631 | (26,000) | 141,631 | - | 141,631 | 30,375 |
| V014 | BRECKINRIDGE CO FISCAL CT | 321,228 | (14,474) | 306,754 | - | 306,754 | 58,207 |
| V016 | BUTLER COUNTY FISCAL CT | 265,130 | 17,098 | 282,228 | - | 282,228 | 48,042 |
| V017 | CALDWELL CO FISCAL COURT | 183,682 | (16,229) | 167,453 | - | 167,453 | 33,284 |
| V018 | CALLOWAY CO FISCAL COURT | 514,496 | (7,497) | 506,999 | - | 506,999 | 93,228 |
| V019 | CAMPBELL CO FISCAL CT | 1,223,497 | 134,346 | 1,357,843 | - | 1,357,843 | 221,701 |
| V020 | CARUSLE CO FISCAL COURT | 115,470 | (26,155) | 89,315 | - | 89,315 | 20,924 |
| V021 | CARROLL CO FISCAL CT | 336,639 | 11,423 | 348,062 | - | 348,062 | 61,000 |
| V022 | CARTER CO FISCAL CT | 432,273 | 17,131 | 449,404 | - | 449,404 | 78,329 |
| V023 | CASEY CO FISCAL COURT | 300,850 | (593) | 300,257 | - | 300,257 | 54,515 |
| V024 | CHRISTIAN CO FISCAL COURT | 453,669 | (1,064) | 452,605 | - | 452,605 | 82,206 |
| V025 | CLARK COUNTY FISCAL COURT | 403,974 | 26,430 | 430,404 | - | 430,404 | 73,201 |
| V026 | CLAY COUNTY FISCAL CT | 156,926 | 20,620 | 177,546 | - | 177,546 | 33,668 |
| V027 | CLINTON CO FISCAL COURT | 260,048 | (7,711) | 252,337 | - | 252,337 | 47,121 |
| V028 | CRITTENDEN CO FIS CT | 277,103 | 32,458 | 309,561 | - | 309,561 | 50,212 |
| V030 | DAVISS CO FISCAL COURT | 778,321 | (27,745) | 750,576 | - | 750,576 | 141,034 |
| V031 | EDMONSON CO FISCAL CRT | 186,021 | (1,964) | 184,057 | - | 184,057 | 33,707 |
| V032 | ELLIOTT CO FISCAL CT | 96,413 | (13,970) | 82,443 | - | 82,443 | 17,470 |
| V033 | ESTILL CO FISCAL COURT | 248,781 | (5,744) | 243,037 | - | 243,037 | 45,080 |
| V035 | FLEMING CO FISCAL COURT | 144,208 | (4,490) | 139,718 | - | 139,718 | 26,131 |
| V036 | FLOYD CO FISCAL COURT | 474,112 | (22,335) | 451,777 | - | 451,777 | 85,911 |
| V037 | FRANKLIN CO FISCAL COURT | 667,511 | 72,110 | 739,621 | - | 739,621 | 120,955 |
| V038 | FULTON COUNTY FIS CT | 375,672 | (11,123) | 364,549 | - | 364,549 | 68,073 |
| V039 | GALLATIN CO FISCAL COURT | 258,514 | (679) | 257,835 | - | 257,835 | 46,843 |
| V040 | GARRARD CO FISCAL COURT | 271,710 | 15,378 | 287,088 | - | 287,088 | 49,235 |
| V041 | GRANT COUNTY FISCAL COURT | 381,689 | 65,991 | 447,680 | - | 447,680 | 69,163 |
| V042 | GRAVES COUNTY FISCAL CT | 520,766 | (11,789) | 508,977 | - | 508,977 | 94,364 |
| V043 | GRAYSON CO FISCAL COURT | 518,077 | 19,677 | 537,754 | - | 537,754 | 93,877 |
| V044 | GREEN COUNTY FISCAL COURT | 110,218 | 11,496 | 121,714 | - | 121,714 | 19,972 |
| V045 | GREENUP CO FISCAL CT | 544,434 | (10,569) | 533,865 | - | 533,865 | 98,653 |
| V046 | HANCOCK CO FISCAL COURT | 296,373 | (12,492) | 283,881 | - | 283,881 | 53,704 |
| V047 | HARDIN CO FISCAL COURT | 431,417 | (13,125) | 418,292 | - | 418,292 | 78,174 |
| V048 | HARLAN CO FIS CT | 443,799 | (68,910) | 374,889 | - | 374,889 | 80,418 |
| V049 | HARRISON CO FISCAL COURT | 170,267 | (10,554) | 159,713 | - | 159,713 | 30,853 |
| V050 | HART COUNTY FISCAL COURT | 326,274 | 11,620 | 337,894 | - | 337,894 | 59,122 |
| V051 | HENDERSON CO FISCAL COURT | 829,484 | (109,197) | 720,287 | - | 720,287 | 150,305 |
| V052 | HENRY CO FISCAL COURT | 182,829 | (22,108) | 160,721 | - | 160,721 | 33,129 |
| V053 | HICKMAN CO FISCAL COURT | 137,873 | (14,723) | 123,150 | - | 123,150 | 24,983 |
| V054 | HOPKINS CO FISCAL COURT | 582,015 | (17,346) | 564,669 | - | 564,669 | 105,463 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| V055 | JACKSON CO FISCAL COURT | 303,499 | (6,954) | 296,545 | - | 296,545 | 54,995 |
| V057 | JESSAMINE CO FISCAL COURT | 729,323 | 3,200 | 732,523 | - | 732,523 | 132,155 |
| V060 | KNOTT CO FISCAL CT | 188,997 | (45,466) | 143,531 | - | 143,531 | 34,247 |
| V061 | KNOX CO FISCAL CT | 416,788 | 49,751 | 466,539 | - | 466,539 | 75,523 |
| V062 | LARUE CO FISCAL COURT | 277,146 | 16,786 | 293,932 | - | 293,932 | 50,220 |
| V063 | LAUREL COUNTY FISCAL COUR | 780,516 | 35,434 | 815,950 | - | 815,950 | 141,432 |
| V064 | LAWRENCE CO FISCAL CT | 260,401 | (29,036) | 231,365 | - | 231,365 | 47,185 |
| V065 | LEE COUNTY FISCAL COURT | 166,588 | 13,922 | 180,510 | - | 180,510 | 30,186 |
| V066 | LESLIE CO FISCAL COURT | 341,525 | (45,218) | 296,307 | - | 296,307 | 61,885 |
| V067 | LETCHER CO FISCAL COURT | 280,253 | (48,252) | 232,001 | - | 232,001 | 50,783 |
| V068 | LEWIS COUNTY FISCAL COURT | 251,646 | 5,914 | 257,560 | - | 257,560 | 45,599 |
| V069 | LINCOLN CO FISCAL COURT | 258,553 | (8,303) | 250,250 | - | 250,250 | 46,851 |
| V070 | LIVINGSTON CO FISCAL CT | 265,741 | (14,241) | 251,500 | - | 251,500 | 48,153 |
| V071 | LOGAN COUNTY FISCAL COURT | 487,044 | 57,547 | 544,591 | - | 544,591 | 88,254 |
| V072 | LYON COUNTY FISCAL COURT | 125,916 | 759 | 126,675 | - | 126,675 | 22,816 |
| V073 | MCCRACKEN CO FISCAL COURT | 483,456 | (1,847) | 481,609 | - | 481,609 | 87,604 |
| V074 | MCCRACKEN CO FISCAL CT | 332,266 | 56,253 | 388,519 | - | 388,519 | 60,208 |
| V075 | MCLEAN COUNTY FISCAL CT | 257,938 | (16,175) | 241,763 | - | 241,763 | 46,739 |
| V076 | MADISON CO FISCAL COURT | 753,047 | 58,520 | 811,567 | - | 811,567 | 136,454 |
| V077 | MAGOFFIN CO FISCAL COURT | 159,242 | (47,296) | 111,946 | - | 111,946 | 28,855 |
| V078 | MARION CO FISCAL COURT | 575,840 | 27,207 | 603,047 | - | 603,047 | 104,344 |
| V079 | MARSHALL CO FISCAL COURT | 957,015 | (31,571) | 925,444 | - | 925,444 | 100,933 |
| V080 | MARTIN CO FISCAL COURT | 184,877 | (29,102) | 155,775 | - | 155,775 | 33,518 |
| V081 | MASON CO FIS CT | 391,900 | (13,695) | 378,205 | - | 378,205 | 71,013 |
| V082 | MEADE COUNTY FISCAL COURT | 650,384 | (3,251) | 647,133 | - | 647,133 | 117,851 |
| V083 | MENIFEE CO FISCAL COURT | 111,503 | 6,907 | 118,410 | - | 118,410 | 20,205 |
| V084 | MERCER COUNTY FISCAL COUR | 220,858 | (23,422) | 197,436 | - | 197,436 | 40,020 |
| V085 | METCALFE CO FISCAL COURT | 137,379 | (16,289) | 121,090 | - | 121,090 | 24,893 |
| V086 | MONROE CO FISCAL COURT | 129,236 | 6,137 | 135,373 | - | 135,373 | 23,418 |
| V087 | MONTGOMERY CO FISCAL CT | 410,953 | (27,725) | 383,228 | - | 383,228 | 74,466 |
| V088 | MORGAN CO FISCAL CT | 152,822 | 12,050 | 164,872 | - | 164,872 | 27,692 |
| V089 | MUHLENBERG CO FISCAL CT | 584,419 | (52,850) | 531,569 | - | 531,569 | 105,898 |
| V090 | NELSON CO FISCAL CT | 784,519 | 50,432 | 834,951 | - | 834,951 | 142,157 |
| V091 | NICHOLAS CO FISCAL COURT | 146,546 | (3,713) | 142,833 | - | 142,833 | 26,555 |
| V092 | OHIO COUNTY FISCAL CRT | 351,624 | (2,781) | 348,843 | - | 348,843 | 63,715 |
| V093 | OLDHAM CO FISCAL COURT | 529,259 | 3,281 | 532,540 | - | 532,540 | 95,903 |
| V094 | OWEN COUNTY FISCAL COURT | 207,279 | (3,328) | 203,951 | - | 203,951 | 37,559 |
| V095 | OWSLEY CO FISCAL COURT | 98,140 | (10,396) | 87,744 | - | 87,744 | 17,783 |
| V096 | PENDLETON CO FISCAL COURT | 180,595 | (23,145) | 157,450 | - | 157,450 | 32,724 |
| V097 | PERRY COUNTY FISCAL COURT | 477,906 | (4,154) | 473,752 | - | 473,752 | 86,598 |
| V098 | PIKE COUNTY FISCAL COURT | 985,188 | 32,890 | 1,018,078 | - | 1,018,078 | 178,519 |
| V099 | POWELL CO FISCAL CT | 413,903 | 33,536 | 447,439 | - | 447,439 | 75,000 |
| V100 | PULASKI CO FISCAL CT | 753,904 | (20,712) | 733,192 | - | 733,192 | 136,610 |
| V101 | ROBERTSON CO FISCAL CT | 64,402 | 58 | 64,960 | - | 64,960 | 11,670 |
| V102 | ROCKCASTLE CO FISCAL CT | 332,897 | 7,641 | 340,538 | - | 340,538 | 60,322 |
| V103 | ROWAN CO FISCAL COURT | 490,854 | 119,623 | 610,477 | - | 610,477 | 88,944 |
| V104 | RUSSELL CO FISCAL COURT | 298,498 | (6,715) | 291,783 | - | 291,783 | 54,089 |
| V105 | SCOTT CO FISCAL CT | 462,234 | 48,000 | 510,234 | - | 510,234 | 83,758 |
| V106 | SHELBY CO FISCAL COURT | 419,270 | 27,934 | 447,204 | - | 447,204 | 75,973 |
| V107 | SIMPSON CO FISCAL COURT | 374,926 | 17,584 | 392,510 | - | 392,510 | 67,938 |
| V108 | SPENCER CO TREASURER | 174,214 | 11,619 | 185,833 | - | 185,833 | 31,568 |
| V109 | TAYLOR COUNTY FISCAL COUR | 360,434 | 25,745 | 386,179 | - | 386,179 | 65,312 |
| V110 | TODD COUNTY FISCAL COURT | 249,245 | 15,858 | 265,103 | - | 265,103 | 45,164 |
| V111 | TRIGG COUNTY FISCAL COURT | 293,917 | 28,061 | 321,978 | - | 321,978 | 53,259 |
| V112 | TRIMBLE CO FISCAL COURT | 203,021 | 61,407 | 264,428 | - | 264,428 | 36,788 |
| V113 | UNION COUNTY FISCAL COURT | 328,642 | 8,964 | 337,606 | - | 337,606 | 59,551 |
| V114 | WARREN COUNTY FISCAL COURT | 1,047,676 | (1,517) | 1,046,159 | - | 1,046,159 | 189,842 |
| V115 | WASHINGTON CO FIS COURT | 206,975 | 4,787 | 211,762 | - | 211,762 | 37,504 |
| V116 | WAYNE COUNTY FISCAL COURT | 482,367 | 7,746 | 490,113 | - | 490,113 | 87,406 |
| V117 | WEBSTER CO FISCAL COURT | 364,016 | (62,714) | 301,302 | - | 301,302 | 65,961 |
| V119 | CITY OF HIGHLAND HEIGHTS | 42,088 | 8,214 | 50,302 | - | 50,302 | 7,626 |
| V120 | WOODFORD CO FISCAL COURT | 391,857 | (19,165) | 372,692 | - | 372,692 | 71,006 |
| V122 | FAMILY HEALTH CENTER | 2,184,486 | (55,397) | 2,129,089 | - | 2,129,089 | 395,835 |
| V125 | LOUISVILLE MEM COMM | 18,746 | (1,823) | 16,923 | - | 16,923 | 3,397 |
| V126 | LOU & JEFF CO RIVERPORT | 18,651 | (18,020) | 631 | - | 631 | 3,380 |
| V127 | LOU LABOR MANAGER COM | 8,372 | (62) | 8,310 | - | 8,310 | 1,517 |
| V129 | T A R C | 4,090,077 | (278,907) | 3,811,170 | - | 3,811,170 | 741,134 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| V130 | ANCHORAGE BD OF EDUCATION | 102,022 | (10,646) | 91,376 | - | 91,376 | 18,487 |
| V136 | MOUNTAIN ARTS CENTER | | (17,011) | (17,011) | - | (17,011) | |
| V137 | FRANKLIN CO CONS DIST | 7,869 | (1,072) | 6,797 | - | 6,797 | 1,426 |
| V145 | CITY OF WURLTAND | 9,354 | (837) | 8,517 | - | 8,517 | 1,695 |
| V147 | HARDIN CO WATER DIST #2 | 493,078 | 57,727 | 550,805 | - | 550,805 | 89,347 |
| V151 | HOUSING AUTH OF HENDERSON | 140,800 | (10,299) | 130,501 | - | 130,501 | 25,513 |
| V156 | JEFF CO BD OF ED | 23,893,679 | (1,825,994) | 22,067,685 | - | 22,067,685 | 4,329,603 |
| V158 | BIG SANDY AREA COMM PRO | 244,591 | (31,300) | 213,291 | - | 213,291 | 44,321 |
| V159 | CITY OF ERLANGER | 232,154 | (67,481) | 164,673 | - | 164,673 | 42,067 |
| V163 | EAST BERNSTADT BD OF ED | 51,068 | 5,429 | 56,497 | - | 56,497 | 9,254 |
| V171 | CITY OF ADAIRVILLE | 22,301 | 1,178 | 23,479 | - | 23,479 | 4,041 |
| V176 | MADISON CO CONSERVAT DIST | 4,932 | 178 | 5,110 | - | 5,110 | 894 |
| V179 | MARSHALL CO SEN CITIZENS | | (10,481) | (10,481) | - | (10,481) | |
| V189 | CITY OF CENTRAL CITY | 172,504 | (10,481) | 162,023 | - | 162,023 | 31,258 |
| V196 | CITY OF BUTLER | 4,935 | 151 | 4,884 | - | 4,884 | 894 |
| V197 | CITY OF HAZARD | 480,421 | (44,426) | 435,995 | - | 435,995 | 87,054 |
| V198 | MOUNTAIN WATER DISTRICT | 277,996 | 35,559 | 313,555 | - | 313,555 | 50,374 |
| V200 | PULASKI COUNTY LIBRARY | 73,013 | (581) | 72,432 | - | 72,432 | 13,230 |
| V205 | BARREN/METCALFE CO AMB SR | 12,287 | (4,959) | 7,328 | - | 7,328 | 2,226 |
| V206 | SHELBYVLE MUN WATER&SEWER | 179,741 | 23,421 | 203,162 | - | 203,162 | 32,570 |
| V207 | BELL CO PUBLIC LIBRARY | 34,196 | 1,722 | 35,918 | - | 35,918 | 6,196 |
| V208 | CITY OF WALTON | 56,265 | 15,065 | 71,330 | - | 71,330 | 10,195 |
| V218 | MURRAY TOURISM COMMISSION | 11,234 | 404 | 11,638 | - | 11,638 | 2,036 |
| V219 | BELLEVUE BD OF EDUCATION | 126,492 | 4,541 | 131,033 | - | 131,033 | 22,921 |
| V224 | PENNYROYAL AREA MUSEUM | 15,074 | 357 | 15,431 | - | 15,431 | 2,731 |
| V230 | OWENSBORO RIVERPORT AUTH | 313,889 | (6,898) | 306,991 | - | 306,991 | 56,878 |
| V236 | BIG SANDY AREA DEV DIST | 309,785 | (26,234) | 283,551 | - | 283,551 | 56,134 |
| V237 | BLUE GRASS COMM ACTION | 605,163 | (69,211) | 535,952 | - | 535,952 | 109,657 |
| V247 | HARDIN CO WATER DIST #1 | 497,401 | 95,466 | 592,867 | - | 592,867 | 90,131 |
| V251 | HENDERSON CO RIVER AUTH | 102,228 | 5,512 | 107,740 | - | 107,740 | 18,524 |
| V259 | KENTON CO PUBLIC LIBRARY | 637,351 | (4,391) | 632,960 | - | 632,960 | 115,490 |
| V263 | LAUREL CO BD OF EDUCATION | 1,234,227 | (148,702) | 1,085,525 | - | 1,085,525 | 223,645 |
| V271 | RUSSELLVILLE ELEC PL BD | 155,694 | 16,416 | 172,110 | - | 172,110 | 28,212 |
| V281 | HOUSING AUTH OF MAYSVILLE | 50,077 | 1,409 | 51,486 | - | 51,486 | 9,074 |
| V298 | CITY OF PIKEVILLE | 374,988 | 74,995 | 449,983 | - | 449,983 | 67,949 |
| V300 | HOUSING AUTH OF SOMERSET | 62,420 | (6,568) | 55,852 | - | 55,852 | 11,311 |
| V305 | CITY OF CAVE CITY | 75,132 | 8,267 | 83,399 | - | 83,399 | 13,614 |
| V306 | HOUSING AUTH OF SHELBYVLE | 12,859 | (3,536) | 9,323 | - | 9,323 | 2,330 |
| V308 | NORTHERN KY AREA DEV.DIST | 387,262 | (33,529) | 353,733 | - | 353,733 | 70,173 |
| V319 | CAMPBELL CO BD OF ED | 1,000,657 | (10,820) | 989,837 | - | 989,837 | 181,322 |
| V324 | CHRISTIAN CO CONS DIST | 4,379 | (5,341) | (962) | - | (962) | 794 |
| V330 | CITY OF OWENSBORO | 1,375,403 | 26,621 | 1,402,024 | - | 1,402,024 | 249,227 |
| V336 | SANDY VALLEY TRANS SER IN | 269,669 | 689 | 270,358 | - | 270,358 | 48,865 |
| V337 | FRANKFORT ELEC WATER BD | 1,670,615 | 96,869 | 1,767,484 | - | 1,767,484 | 302,720 |
| V347 | CITY OF RADCLIFF | 296,085 | (26,477) | 269,608 | - | 269,608 | 53,651 |
| V359 | CITY OF ELSMERE | 68,716 | 7,303 | 76,019 | - | 76,019 | 12,451 |
| V363 | LONDON LAUREL CO COMM CTR | 94,559 | 4,736 | 99,295 | - | 99,295 | 17,134 |
| V373 | PADUCAH MCCRACKEN CO TOUR | 39,442 | 3,143 | 42,585 | - | 42,585 | 7,147 |
| V376 | CITY OF BERA | 872,268 | 59,788 | 932,056 | - | 932,056 | 158,058 |
| V398 | CITY OF ELKHORN CITY | 23,099 | 4,449 | 27,548 | - | 27,548 | 4,186 |
| V400 | PULASKI CO SOIL CONS DIST | 13,360 | 368 | 13,728 | - | 13,728 | 2,421 |
| V405 | MARY W WELDON MEM PUB LIB | 28,950 | (1,879) | 27,071 | - | 27,071 | 5,246 |
| V407 | BELL/WHITLEY COMM ACTION | 360,644 | 15,983 | 376,627 | - | 376,627 | 65,350 |
| V419 | DAYTON CITY SCHOOLS | 163,003 | 8,270 | 171,273 | - | 171,273 | 29,537 |
| V424 | PENNYRILE ALLIED COMM SER | 431,119 | (15,198) | 415,921 | - | 415,921 | 78,120 |
| V430 | OWENSBORO MUN UTILITIES | 2,369,562 | (78,473) | 2,291,089 | - | 2,291,089 | 429,371 |
| V436 | APPALACHIAN RES & DEFENSE | 256,705 | 79,430 | 336,135 | - | 336,135 | 46,516 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 16,594 | (2,616) | 13,978 | - | 13,978 | 3,007 |
| V447 | CITY OF ELIZABETHTOWN | 1,021,078 | 33,088 | 1,054,166 | - | 1,054,166 | 185,022 |
| V459 | LUDLOW BD OF EDUCATION | 89,136 | (22,638) | 66,498 | - | 66,498 | 16,152 |
| V463 | LONDON LAUREL TOURIST COM | 18,655 | (2,001) | 16,654 | - | 16,654 | 3,380 |
| V473 | PADUCAH POWER SYSTEM | 735,547 | 21,062 | 756,609 | - | 756,609 | 133,283 |
| V476 | KY RIVER FOOTHILLS DEV CO | 633,897 | (288,028) | 345,869 | - | 345,869 | 114,864 |
| V500 | WEST PULASKI WATER DISTR | 50,296 | 3,029 | 53,325 | - | 53,325 | 9,114 |
| V505 | CITY OF PARK CITY | 3,584 | 478 | 4,062 | - | 4,062 | 650 |
| V507 | BELL CO SOLID WASTE OFFIC | 23,825 | (2,543) | 21,282 | - | 21,282 | 4,317 |
| V508 | CITY OF UNION | 14,697 | 1,579 | 16,276 | - | 16,276 | 2,663 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|---|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| V524 | HOPKINSVILLE WATER ENVIRONMENTAL AUTHORITY | 477,877 | 34,556 | 512,433 | - | 512,433 | 86,593 |
| V530 | AUDUBON AREA COMMUNITY SERVICES INC | 1,850,366 | 54,737 | 1,905,103 | - | 1,905,103 | 335,292 |
| V537 | CAPITAL COMMUNITY DEVELOPMENT AGENCY | 11,754 | (2,972) | 8,782 | - | 8,782 | 2,130 |
| V547 | ELIZABETHTOWN TOUR/CONVENTION BUREAU | 26,128 | (9,506) | 16,622 | - | 16,622 | 4,734 |
| V559 | BEECHWOOD BOARD OF EDUCATION | 162,758 | 5,418 | 168,176 | - | 168,176 | 29,492 |
| V563 | LONDON-LAUREL COUNTY BOARD OF INDEPENDENT SCHOOLS | 12,104 | 1,463 | 13,567 | - | 13,567 | 2,193 |
| V576 | SOUTHERN MADISON WATER DISTRICT | 42,300 | (3,194) | 39,106 | - | 39,106 | 7,665 |
| V607 | PINEVILLE UTILITY COMPANY | 145,899 | 4,985 | 150,884 | - | 150,884 | 26,437 |
| V619 | SOUTHGATE BOARD OF EDUCATION | 34,415 | 5,942 | 40,357 | - | 40,357 | 6,236 |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 468,863 | 9,193 | 478,056 | - | 478,056 | 84,959 |
| V630 | CITY OF WHITESVILLE | 19,227 | (3,375) | 15,852 | - | 15,852 | 3,484 |
| V637 | FARMDALE WATER DISTRICT | 13,834 | (3,047) | 10,787 | - | 10,787 | 2,507 |
| V647 | CITY OF VINE GROVE | 81,533 | 12,288 | 93,821 | - | 93,821 | 14,774 |
| V659 | KENTON COUNTY BOARD OF EDUCATION | 2,438,369 | (5,310) | 2,433,059 | - | 2,433,059 | 441,839 |
| V663 | LAUREL COUNTY CONSERVATION DISTRICT | 7,130 | 146 | 7,276 | - | 7,276 | 1,292 |
| V673 | PADUCAH-MCCRACKEN COUNTY JOINT UTILITIES DISTRICT | 190,661 | (8,476) | 182,185 | - | 182,185 | 34,548 |
| V676 | MADISON COUNTY UTILITIES DISTRICT | 78,328 | 3,911 | 82,239 | - | 82,239 | 14,193 |
| V707 | BELL COUNTY CONSERVATION DISTRICT | 1,926 | 193 | 2,119 | - | 2,119 | 349 |
| V708 | HERON FIRE PROTECTION DISTRICT | 9,102 | (82) | 9,020 | - | 9,020 | 1,649 |
| V719 | SILVER GROVE BOARD OF EDUCATION | - | (28,525) | (28,525) | - | (28,525) | - |
| V724 | PENNYRILE AREA DEVELOPMENT DISTRICT | 225,969 | (18,743) | 207,226 | - | 207,226 | 40,946 |
| V730 | GREEN RIVER AREA DEVELOPMENT DISTRICT | 294,152 | (33,556) | 260,596 | - | 260,596 | 53,301 |
| V737 | KY ASSOCIATION OF COUNTY COURTS (KACC) | 459,395 | (29,775) | 429,620 | - | 429,620 | 83,244 |
| V756 | JEFF COUNTY MEDICAL CENTER LAUNDRY | 292,098 | (8,615) | 283,483 | - | 283,483 | 52,929 |
| V759 | ERLANGER/ELSMERE BOARD OF EDUCATION | 454,421 | (17,733) | 436,688 | - | 436,688 | 82,342 |
| V773 | MCCRACKEN COUNTY PUBLIC LIBRARY | 135,221 | (13,113) | 122,108 | - | 122,108 | 24,502 |
| V808 | POINT PLEASANT FIRE DISTRICT | 265 | (3,866) | (3,601) | - | (3,601) | 48 |
| V819 | NEWPORT BOARD OF EDUCATION | 402,404 | (38,300) | 364,104 | - | 364,104 | 72,917 |
| V830 | REGIONAL WATER RESOURCE AGENCY | 603,211 | 17,143 | 620,354 | - | 620,354 | 109,303 |
| V856 | KYIANA REGIONAL PLANNING DEVELOPMENT | 500,207 | (99,759) | 400,448 | - | 400,448 | 90,639 |
| V859 | COVINGTON BOARD OF EDUCATION | 1,224,687 | 78,324 | 1,303,011 | - | 1,303,011 | 221,917 |
| V873 | PADUCAH-MCCRACKEN COUNTY RIVER DISTRICT | 52,844 | (36,615) | 16,229 | - | 16,229 | 9,576 |
| V919 | CITY OF WILDER | 27,488 | (1,670) | 25,818 | - | 25,818 | 4,981 |
| V930 | OWENSBORO METRO PLAN COMMUNITY DEVELOPMENT | 73,095 | (10,739) | 62,356 | - | 62,356 | 13,245 |
| V937 | HOUSING AUTHORITY OF FRANKFORT | 80,509 | (8,313) | 72,196 | - | 72,196 | 14,588 |
| V959 | CITY OF COVINGTON | 855,589 | 47,070 | 902,659 | - | 902,659 | 155,035 |
| W001 | ADAIR COUNTY ATTORNEY | 16,509 | (2,941) | 13,568 | - | 13,568 | 2,992 |
| W003 | ANDERSON COUNTY ATTORNEY | 5,543 | (5,633) | (90) | - | (90) | 1,004 |
| W004 | BALLARD COUNTY ATTORNEY | 10,439 | (1,091) | 9,348 | - | 9,348 | 1,892 |
| W010 | BOYD COUNTY ATTORNEY | 27,377 | (1,305) | 26,072 | - | 26,072 | 4,961 |
| W011 | BOYLE COUNTY ATTORNEY | 9,556 | (4,426) | 5,130 | - | 5,130 | 1,732 |
| W013 | BREATHITT COUNTY ATTORNEY | 7,947 | (5,316) | 2,631 | - | 2,631 | 1,440 |
| W015 | BULLITT COUNTY ATTORNEY | 51,889 | (9,399) | 42,490 | - | 42,490 | 9,402 |
| W016 | BUTLER COUNTY ATTORNEY | 3,123 | (5,390) | (2,267) | - | (2,267) | 566 |
| W017 | CALDWELL COUNTY ATTORNEY | 13,981 | (1,925) | 12,056 | - | 12,056 | 2,533 |
| W018 | CALLOWAY COUNTY ATTORNEY | 28,561 | (3,077) | 25,484 | - | 25,484 | 5,175 |
| W019 | CAMPBELL COUNTY ATTORNEY | 64,000 | (17,226) | 46,774 | - | 46,774 | 11,597 |
| W020 | CARUSLE COUNTY ATTORNEY | - | (4,168) | (4,168) | - | (4,168) | - |
| W021 | CARROLL COUNTY ATTORNEY | 3,110 | 2,317 | 5,427 | - | 5,427 | 564 |
| W022 | CHILD SUPPORT ENFORCEMENT | 9,566 | (4,352) | 5,214 | - | 5,214 | 1,733 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 47,252 | (13,645) | 33,607 | - | 33,607 | 8,562 |
| W026 | CLAY COUNTY ATTORNEY | 18,511 | (2,531) | 15,980 | - | 15,980 | 3,354 |
| W027 | CLINTON COUNTY ATTORNEY | 10,518 | (654) | 9,864 | - | 9,864 | 1,906 |
| W029 | CUMBERLAND COUNTY ATTORNEY | 8,902 | (961) | 7,941 | - | 7,941 | 1,613 |
| W031 | EDMONSON COUNTY ATTORNEY | 3,607 | 79 | 3,686 | - | 3,686 | 654 |
| W032 | ELLIOTT COUNTY ATTORNEY | 7,758 | (944) | 6,814 | - | 6,814 | 1,406 |
| W033 | ESTILL COUNTY ATTORNEY | 13,088 | (3,342) | 9,746 | - | 9,746 | 2,372 |
| W035 | FLEMING COUNTY ATTORNEY | 25,013 | (5,437) | 19,576 | - | 19,576 | 4,532 |
| W036 | FLOYD COUNTY ATTORNEY | 10,907 | 10,495 | 21,402 | - | 21,402 | 1,976 |
| W039 | GALLATIN COUNTY ATTORNEY | - | (10,440) | (10,440) | - | (10,440) | - |
| W041 | GRANT COUNTY CHILD SUPPORT | 14,540 | (254) | 14,286 | - | 14,286 | 2,635 |
| W043 | GRAYSON COUNTY ATTORNEY | 14,773 | (3,972) | 10,801 | - | 10,801 | 2,677 |
| W044 | GREEN COUNTY ATTORNEY | 6,636 | (4,498) | 2,138 | - | 2,138 | 1,202 |
| W045 | GREENUP COUNTY ATTORNEY/CHILD SUPPORT | 18,321 | (3,217) | 15,104 | - | 15,104 | 3,320 |
| W047 | HARDIN COUNTY ATTORNEY | 92,410 | 1,139 | 93,549 | - | 93,549 | 16,745 |
| W048 | HARLAN COUNTY ATTORNEY | 39,605 | (8,261) | 31,344 | - | 31,344 | 7,177 |
| W050 | HART COUNTY ATTORNEY | 21,631 | (3,478) | 18,153 | - | 18,153 | 3,920 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2021 | |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| W051 | HENDERSON CO ATTORNEY | 38,493 | 1,384 | 39,877 | - | 39,877 | 6,975 |
| W052 | HENRY COUNTY ATTORNEY | 5,802 | 1,452 | 7,254 | - | 7,254 | 1,051 |
| W055 | JACKSON COUNTY ATTORNEY | 9,298 | (1,265) | 8,033 | - | 8,033 | 1,685 |
| W056 | JEFFERSON CO ATTORNEY | 712,647 | (113,447) | 599,200 | - | 599,200 | 129,134 |
| W058 | JOHNSON CO ATTORNEY | 20,489 | 962 | 21,451 | - | 21,451 | 3,713 |
| W060 | KNOTT COUNTY ATTORNEY | 12,781 | (3,484) | 9,297 | - | 9,297 | 2,316 |
| W061 | KNOX COUNTY ATTORNEY | 22,821 | (7,171) | 15,650 | - | 15,650 | 4,135 |
| W063 | LAUREL COUNTY ATTORNEY | 50,856 | (5,690) | 45,166 | - | 45,166 | 9,215 |
| W064 | LAWRENCE COUNTY ATTORNEY | 12,555 | (2,248) | 10,307 | - | 10,307 | 2,275 |
| W066 | LESLIE COUNTY ATTORNEY | 11,519 | (1,586) | 9,933 | - | 9,933 | 2,087 |
| W067 | LETCHER COUNTY ATTORNEY | 19,521 | (1,577) | 17,944 | - | 17,944 | 3,537 |
| W069 | LINCOLN COUNTY ATTORNEY | 14,688 | (7,262) | 7,426 | - | 7,426 | 2,661 |
| W070 | LIVINGSTON CO ATTORNEY | 8,605 | (854) | 7,751 | - | 7,751 | 1,559 |
| W071 | LOGAN COUNTY ATTORNEY | 2,015 | (1,844) | 171 | - | 171 | 365 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 5,007 | 346 | 5,353 | - | 5,353 | 907 |
| W075 | MCCLEAN COUNTY ATTORNEY | 2,018 | 1,798 | 3,816 | - | 3,816 | 366 |
| W076 | MADISON COUNTY ATTORNEY | 9,671 | 7,110 | 16,781 | - | 16,781 | 1,752 |
| W077 | MAGOFFIN CO ATTORNEY | 3,925 | (18) | 3,907 | - | 3,907 | 711 |
| W078 | MARION COUNTY ATTORNEY | 6,825 | 7,015 | 13,840 | - | 13,840 | 1,237 |
| W079 | MARSHALL COUNTY ATTORNEY | 3,584 | (1,999) | 1,585 | - | 1,585 | 650 |
| W080 | MARTIN COUNTY ATTORNEY | 13,641 | (3,313) | 10,328 | - | 10,328 | 2,472 |
| W082 | MEADE COUNTY ATTORNEY | 12,084 | (1,070) | 11,014 | - | 11,014 | 2,190 |
| W083 | MENIFEE COUNTY ATTORNEY | 5,543 | (370) | 5,173 | - | 5,173 | 1,004 |
| W084 | MERCER COUNTY ATTORNEY | 13,939 | - | 10,811 | - | 10,811 | 2,526 |
| W085 | METCALFE COUNTY ATTORNEY | 11,604 | (471) | 11,133 | - | 11,133 | 2,103 |
| W087 | MONTGOMERY CO ATTORNEY | 1,275 | (1,656) | (381) | - | (381) | 231 |
| W090 | NELSON COUNTY ATTORNEY | 31,786 | (2,606) | 29,180 | - | 29,180 | 5,760 |
| W091 | NICHOLAS COUNTY ATTORNEY | 5,177 | 2,156 | 7,333 | - | 7,333 | 938 |
| W092 | OHIO COUNTY ATTORNEY | 12,797 | (3,648) | 9,149 | - | 9,149 | 2,319 |
| W095 | OWSLEY COUNTY ATTORNEY | 7,574 | (298) | 7,276 | - | 7,276 | 1,373 |
| W096 | PENDLETON COUNTY ATTORNEY | 10,989 | 2,335 | 13,324 | - | 13,324 | 1,991 |
| W097 | PERRY COUNTY ATTORNEY | 30,605 | 678 | 31,283 | - | 31,283 | 5,546 |
| W098 | PIKE COUNTY ATTORNEY | 76,931 | (8,767) | 68,164 | - | 68,164 | 13,940 |
| W099 | POWELL COUNTY ATTORNEY | 13,023 | (4,179) | 8,844 | - | 8,844 | 2,360 |
| W103 | ROWAN COUNTY ATTORNEY | 2,253 | 2,083 | 4,336 | - | 4,336 | 408 |
| W104 | RUSSELL COUNTY ATTORNEY | 17,775 | (763) | 17,012 | - | 17,012 | 3,221 |
| W105 | SCOTT COUNTY ATTORNEY | 11,999 | 5,900 | 17,899 | - | 17,899 | 2,174 |
| W106 | SHELBY COUNTY ATTORNEY | 6,518 | (973) | 5,545 | - | 5,545 | 1,181 |
| W107 | SIMPSON COUNTY ATTORNEY | 1,122 | (663) | 459 | - | 459 | 203 |
| W109 | TAYLOR COUNTY ATTORNEY | 17,023 | (988) | 16,035 | - | 16,035 | 3,085 |
| W110 | TODD COUNTY ATTORNEY | - | (6,731) | (6,731) | - | (6,731) | - |
| W113 | UNION COUNTY ATTORNEY | 1,236 | 12 | 1,248 | - | 1,248 | 224 |
| W114 | WARREN CO ATTY/CHILD SUPP | 69,108 | (8,651) | 60,457 | - | 60,457 | 12,523 |
| W115 | WASHINGTON CO ATTORNEY | 8,006 | (1,168) | 6,838 | - | 6,838 | 1,451 |
| W118 | WHITLEY COUNTY ATTORNEY | - | (3,833) | (3,833) | - | (3,833) | - |
| W119 | WOLFE COUNTY ATTORNEY | 4,451 | (8,896) | (4,445) | - | (4,445) | 807 |
| W120 | WOODFORD COUNTY ATTORNEY | 20,594 | (2,432) | 18,162 | - | 18,162 | 3,732 |
| X030 | OWENSBORO DAVISS CO TOUR | 39,681 | 12,978 | 52,659 | - | 52,659 | 7,190 |
| X034 | FAYETTE CO ATTORNEY OFF | 198,141 | (57,771) | 140,370 | - | 140,370 | 35,904 |
| X059 | KENTON COUNTY ATTORNEY | 111,987 | (36,296) | 75,691 | - | 75,691 | 20,292 |
| X105 | GEORGETOWN WATER & SEWER | 408,602 | 11,001 | 419,603 | - | 419,603 | 74,040 |
| X956 | LOU FIREFIGHTERS PENS FUN | 24,064 | 1,969 | 26,033 | - | 26,033 | 4,360 |
| TOTAL | | 327,046,293 | (4,759,018) | 322,287,275 | - | 322,287,275 | 59,261,717 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|---|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 20025 | JUDL ADM OFF OF THE COURT | 10,069,367 | 10,482,911 | 3,232,888 | 1,636,650 | 25,421,816 | 10,077,229 | 63,748 | 1,229,751 | 916,457 | 12,287,185 |
| 35628 | TRAN DEPT OF INTERGOV PRO | | | | 11,578 | 11,578 | | | | 13,734 | 13,734 |
| 39931 | JEFFERSON CO CLERK | 1,435,857 | 1,494,827 | 460,999 | 98,429 | 3,490,112 | 1,436,978 | 9,090 | 175,358 | 67,016 | 1,688,442 |
| 39932 | JEFFERSON CO SHERIFF | 360,188 | 374,980 | 115,642 | 112,287 | 963,097 | 360,469 | 2,280 | 43,989 | 20,392 | 427,130 |
| 39934 | KENTON CO COURT CLERK | 178,444 | 185,772 | 57,291 | | 421,507 | 178,583 | 1,130 | 21,793 | 85,385 | 286,891 |
| 39933 | KENTON CO SHERIFF | 77,131 | 80,298 | 24,764 | 14,263 | 196,456 | 77,191 | 488 | 9,420 | 16,300 | 103,399 |
| 39935 | CAMPBELL COUNTY CLERK | 152,555 | 158,820 | 48,979 | 13,919 | 374,273 | 152,674 | 966 | 18,631 | 14,156 | 186,427 |
| 39936 | CAMPBELL CO SHERIFF | 70,914 | 73,826 | 22,768 | 34,143 | 201,651 | 70,969 | 449 | 8,661 | 290 | 80,369 |
| 39937 | FAYETTE CO CLERK | 535,178 | 557,157 | 171,825 | 13,756 | 1,277,916 | 535,596 | 3,388 | 65,360 | 83,279 | 687,623 |
| 39938 | FAYETTE CO SHERIFF | 288,689 | 300,545 | 92,687 | 4,703 | 681,921 | 288,915 | 1,828 | 35,257 | 120,825 | 446,825 |
| 39939 | DAVIESS CO CLERK | 170,621 | 177,628 | 54,780 | | 407,732 | 170,754 | 1,080 | 20,838 | 21,872 | 214,544 |
| 39940 | DAVIESS CO SHERIFF | 38,037 | 39,599 | 12,212 | | 124,306 | 38,066 | 241 | 4,645 | 133 | 43,085 |
| 39941 | PIKE CO CLERK | 84,054 | 87,506 | 26,986 | | 16,330 | 84,119 | 532 | 10,265 | 25,369 | 120,285 |
| 39942 | PIKE CO SHERIFF | 129,002 | 134,300 | 41,417 | | 56,044 | 129,102 | 817 | 15,755 | 541 | 146,215 |
| 39943 | HARDIN COUNTY CLERK OFFIC | 180,070 | 187,465 | 57,813 | 6,903 | 432,251 | 180,210 | 1,140 | 21,992 | 37,542 | 240,884 |
| 39944 | HARDIN COUNTY SHERIFF | 83,493 | 86,922 | 26,806 | | 246,086 | 83,558 | 529 | 10,197 | 33,374 | 94,618 |
| 39945 | WARREN COUNTY CLERKS OFF | 184,294 | 191,863 | 59,170 | 33,861 | 469,188 | 184,438 | 1,167 | 22,507 | 850 | 208,962 |
| 39946 | WARREN COUNTY SHERIFF | 249,938 | 260,203 | 80,246 | | 590,387 | 250,133 | 1,582 | 30,524 | 212,630 | 494,869 |
| 39947 | BOONE COUNTY CLERK | 209,799 | 218,416 | 67,359 | 93,814 | 589,388 | 209,963 | 1,328 | 25,622 | 894 | 237,807 |
| 39948 | BOONE COUNTY SHERIFF | 56,127 | 58,432 | 18,020 | 4,736 | 137,315 | 56,171 | 355 | 6,855 | 47,533 | 110,914 |
| 39949 | CHRISTIAN COUNTY CLERK | 88,007 | 91,622 | 28,256 | 14,473 | 222,358 | 88,076 | 557 | 10,748 | 106,165 | 166,165 |
| 39950 | CHRISTIAN COUNTY SHERIFF | 273,673 | 284,913 | 87,866 | 24,081 | 670,533 | 273,887 | 1,733 | 33,423 | 36,201 | 345,244 |
| 39951 | MADISON COUNTY CLERK | 145,579 | 151,558 | 46,740 | 27,667 | 371,544 | 145,693 | 932 | 17,779 | 37,905 | 202,299 |
| 39952 | MADISON COUNTY SHERIFF | 44,372 | 46,819 | 14,439 | 19,380 | 125,610 | 45,007 | 285 | 5,492 | 12,080 | 62,864 |
| 39961 | BULLITT COUNTY CLERK | 158,651 | 165,166 | 50,937 | 29,799 | 404,553 | 158,775 | 1,004 | 19,376 | 730 | 179,885 |
| 39962 | BULLITT CO SHERIFF | 181,667 | 189,128 | 58,326 | 194,223 | 623,344 | 181,809 | 1,150 | 22,187 | 477 | 205,623 |
| 54527 | J&PS DEPT OF CORRECTIONS | | | | | | | | | | |
| 014A | BRECKINRIDGE CO ATTORNEY | 1,888 | 1,966 | 606 | | 4,460 | 1,890 | 12 | 231 | 1,411 | 3,544 |
| 116A | WAYNE COUNTY ATTORNEY | 16,436 | 17,111 | 5,277 | 49,841 | 88,665 | 16,449 | 104 | 2,007 | 21,007 | 18,560 |
| A051 | HENDERSON CO TOURIST COMM | 7,766 | 8,085 | 2,493 | 3,949 | 22,293 | 7,772 | 49 | 948 | 21,007 | 29,776 |
| A073 | HOUSING AUTH OF PADUCAH | 165,174 | 171,958 | 53,031 | 18,847 | 409,010 | 165,303 | 1,046 | 20,172 | 79,352 | 265,873 |
| A113 | MORGANFIELD HOUSING AUTH | | | | | | | | | 24,310 | 24,310 |
| A156 | CITY OF ANCHORAGE | 73,810 | 76,842 | 23,698 | 14,407 | 188,757 | 73,868 | 467 | 9,014 | 2,053 | 85,402 |
| AB19 | BELLEVUE/DAYTON FIRE | 5,749 | 5,985 | 1,846 | 1,791 | 15,371 | 5,754 | 36 | 702 | 25 | 6,517 |
| AC19 | CAMPBELL CO FIRE DIST 1 | | | | 1,012 | 1,012 | | | | 1,200 | 1,200 |
| B008 | BURLINGTON FIRE PRO DIST | 7,254 | 7,552 | 2,329 | 285 | 17,420 | 7,260 | 46 | 886 | 224 | 8,416 |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 33,732 | 35,117 | 10,830 | 9,308 | 88,987 | 33,758 | 214 | 4,120 | 19,589 | 57,681 |
| B015 | CITY OF HILLVIEW | 76,312 | 79,446 | 24,501 | 61,739 | 241,998 | 76,371 | 483 | 9,320 | 272 | 86,446 |
| B017 | PENNYRILE EMER ASST CTR | 42,519 | 44,265 | 13,651 | 20,636 | 121,071 | 42,552 | 269 | 5,193 | 168 | 48,182 |
| B018 | W KY ED COOPERATIVE | 27,979 | 29,128 | 8,983 | | 66,090 | 28,001 | 177 | 3,417 | 97,501 | 129,096 |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 36,270 | 37,759 | 11,645 | 97,160 | 182,834 | 36,298 | 230 | 4,430 | | 40,958 |
| B030 | OWENSBORO/DAV CO ECO DEV | 40,595 | 42,262 | 13,033 | 51,753 | 147,643 | 40,626 | 257 | 4,958 | 63,899 | 109,740 |
| B035 | GTR FLEMING CO WATER COMM | 15,964 | 16,620 | 5,126 | | 37,710 | 15,977 | 101 | 1,950 | 5,376 | 23,404 |
| B038 | CITY OF HICKMAN | 54,752 | 57,000 | 17,579 | | 129,331 | 54,794 | 347 | 6,687 | 74,725 | 136,553 |
| B042 | HOUSING AUTH OF MAYFIELD | 92,909 | 96,725 | 29,830 | 27,639 | 247,103 | 92,982 | 588 | 11,347 | 403 | 105,320 |
| B043 | GRAYSON CO CONSERV DIST | 4,357 | 4,536 | 1,399 | 520 | 10,812 | 4,361 | 28 | 532 | 196 | 5,117 |
| B045 | CITY OF BELLEFONTE | 682 | 710 | 219 | 213 | 1,824 | 682 | 4 | 83 | 3 | 772 |
| B048 | CITY OF HARLAN | 141,500 | 147,312 | 45,430 | 23,974 | 358,216 | 141,611 | 896 | 17,281 | 24,910 | 184,698 |
| B051 | HENDERSON CITY/CO PLANNIN | 53,945 | 56,160 | 17,320 | 8,458 | 135,883 | 53,987 | 342 | 6,588 | 252 | 61,169 |
| B052 | HENRY CO WATER DIST #2 | 138,664 | 144,359 | 44,520 | 14,026 | 341,569 | 138,772 | 878 | 16,935 | 11,508 | 168,093 |
| B054 | CITY OF NORTONVILLE | 20,757 | 21,610 | 6,664 | 32,344 | 81,375 | 20,773 | 131 | 2,535 | 1,230 | 24,669 |
| B058 | JOHNSON CO FISCAL COURT | 278,954 | 290,411 | 89,561 | 55,341 | 714,267 | 279,172 | 1,766 | 34,068 | 7,974 | 322,980 |
| B061 | KNOX CO UTILITIES COMM | 56,652 | 58,978 | 18,189 | 22,320 | 156,139 | 56,696 | 359 | 6,919 | 376 | 64,350 |
| B072 | LAKE BARKLEY TOUR COMM | 6,850 | 7,132 | 2,199 | 1,626 | 17,807 | 6,856 | 43 | 837 | 950 | 8,686 |
| B078 | MARION CO WATER DISTRICT | 56,502 | 58,823 | 18,141 | 29,759 | 163,225 | 56,547 | 358 | 6,901 | 4,179 | 67,985 |
| B084 | N MERCER WATER DISTRICT | 78,603 | 81,831 | 25,236 | 39,450 | 225,120 | 78,665 | 498 | 9,600 | 5,974 | 94,737 |
| B087 | MONTGOMERY CO FIRE DIST | 393,423 | 409,581 | 126,313 | 9,754 | 939,071 | 393,731 | 2,491 | 48,048 | 63,019 | 507,289 |
| B097 | KY RIVER REGIONAL JAIL | 131,918 | 137,336 | 42,354 | 59,595 | 371,203 | 132,021 | 835 | 16,111 | 94,549 | 243,516 |
| B098 | PIKE CO SENIOR CITIZEN PR | 33,421 | 34,794 | 10,730 | | 78,945 | 33,447 | 212 | 4,082 | 71,250 | 108,991 |
| B100 | CITY OF SCIENCE HILL | 18,877 | 19,652 | 6,061 | 26,804 | 71,394 | 18,892 | 120 | 2,305 | 1,988 | 23,305 |
| B104 | RUSSELL CO AMBULANCE SER | 88,976 | 92,630 | 28,567 | 23,327 | 233,500 | 89,045 | 563 | 10,866 | 16,014 | 116,488 |
| B106 | NORTH SHELBY WATER CO | 76,279 | 79,412 | 24,490 | 7,765 | 187,946 | 76,339 | 483 | 9,316 | 5,917 | 92,055 |
| B109 | CAMPBELL/TAYLOR CO I D A | 13,390 | 13,940 | 4,299 | | 31,629 | 13,401 | 85 | 1,635 | 1,727 | 16,848 |
| B113 | UNION CO ECONOMIC DEVELOP | 12,027 | 12,521 | 3,861 | 4,005 | 32,414 | 12,036 | 76 | 1,469 | 7,163 | 20,744 |
| B116 | MONTICELLO/WAYNE TELE BOA | 32,941 | 34,294 | 10,576 | 15,693 | 93,504 | 32,967 | 209 | 4,023 | 134 | 37,333 |
| B118 | WHITLEY CO CONSERV DIST | 11,704 | 12,185 | 3,758 | 1,755 | 29,402 | 11,713 | 74 | 1,429 | 9,747 | 22,963 |
| B124 | HOPKINS-CHRIST CO PLANNIN | 147,366 | 153,419 | 47,314 | 12,021 | 360,120 | 147,481 | 933 | 17,998 | 20,041 | 186,453 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|--|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| B156 | LOU POLICE RETIRE FUND | 16,820 | 17,510 | 5,400 | 3,262 | 42,992 | 16,833 | 106 | 2,054 | 699 | 19,692 |
| B179 | HOUSING AUTH OF BENTON | 30,908 | 32,177 | 9,923 | 250 | 73,258 | 30,932 | 196 | 3,775 | 1,973 | 36,876 |
| B230 | RIVERPARK CTR OWENSBORO | 56,434 | 58,752 | 18,119 | - | 133,305 | 56,478 | 357 | 6,892 | 95,628 | 159,355 |
| B256 | BUJECHEL FIRE PROTECT DIST | 8,553 | 8,904 | 2,746 | 13,017 | 33,220 | 8,560 | 54 | 1,045 | 576 | 10,235 |
| B259 | CITY OF LUDLOW | 31,973 | 33,286 | 10,265 | - | 75,524 | 31,998 | 202 | 3,905 | 118,437 | 154,542 |
| B356 | CITY OF DOUGLASS HILLS | 18,639 | 19,405 | 5,984 | 12,866 | 56,894 | 18,654 | 118 | 2,276 | 4,295 | 25,343 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 65,019 | 67,690 | 20,875 | 182,502 | 336,086 | 65,070 | 412 | 7,941 | 50 | 73,473 |
| B656 | LOUISVILLE AIRPORT AUTHOUR | 1,230,632 | 1,281,174 | 395,109 | 196,460 | 3,103,375 | 1,231,593 | 7,791 | 150,295 | 5,912 | 1,395,591 |
| B756 | LEGAL AID SOCIETY INC | 361,769 | 376,627 | 116,150 | 170,467 | 1,025,013 | 362,052 | 2,290 | 44,182 | 28,451 | 436,975 |
| B856 | JEFF CO SOIL/CONSER DIST | 246 | 256 | 79 | 1,537 | 2,118 | 246 | 2 | 30 | 19,755 | 20,033 |
| B956 | LAKE DREAMLAND FIRE DIST | 10,042 | 10,454 | 3,224 | 19,340 | 43,060 | 10,050 | 64 | 1,226 | 2,353 | 13,693 |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 16,557 | 17,237 | 5,316 | 1,827 | 40,937 | 16,570 | 105 | 2,022 | 291 | 18,988 |
| C079 | JONATHAN CREEK WATER DIST | 40,663 | 42,333 | 13,055 | 21,064 | 117,115 | 40,695 | 257 | 4,966 | 51,639 | 97,557 |
| C087 | CITY OF JEFFERSONVILLE | 37,315 | 38,847 | 11,980 | 13,137 | 101,279 | 37,344 | 236 | 4,557 | 161 | 42,298 |
| C105 | CITY OF SADIEVILLE | 5,390 | 5,611 | 1,731 | 13,467 | 26,199 | 5,394 | 34 | 658 | - | 6,086 |
| C106 | CITY OF SIMPSONVILLE | 63,954 | 66,581 | 20,533 | - | 151,068 | 64,004 | 405 | 7,811 | 82,377 | 154,597 |
| C118 | HOUSING AUTH OF CORBIN | 39,360 | 40,977 | 12,637 | 236 | 93,210 | 39,391 | 249 | 4,807 | 27,801 | 72,248 |
| C230 | HOUSING AUTH OF OWENSBORO | 177,697 | 184,995 | 57,052 | 23,630 | 443,374 | 177,836 | 1,125 | 21,702 | 48,515 | 249,178 |
| C256 | LOUISVILLE/HEFF CO METRO | 22,771,991 | 23,707,227 | 7,311,214 | 494,782 | 54,285,214 | 22,789,773 | 144,167 | 2,781,096 | 5,239,359 | 30,954,395 |
| D017 | CALDWELL CO WATER DISTRICT | 24,901 | 25,923 | 7,995 | - | 58,819 | 24,920 | 158 | 3,041 | 71,570 | 99,689 |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 11,760 | 12,243 | 3,776 | 1,704 | 29,483 | 11,770 | 74 | 1,436 | 65 | 13,335 |
| D052 | CITY OF PLEASUREVILLE | 4,277 | 4,452 | 1,373 | 14,672 | 24,774 | 4,280 | 27 | 522 | 15,818 | 20,647 |
| D071 | CITY OF LEWISBURG | 31,432 | 32,723 | 10,092 | 11,587 | 85,834 | 31,457 | 199 | 3,839 | 13,590 | 49,085 |
| D074 | NORTH MARSHALL WATER DIST | 84,820 | 88,304 | 27,233 | 27,348 | 227,705 | 84,887 | 537 | 10,359 | 374 | 96,157 |
| D084 | GTR H/MERCER PL&ZONING CO | 9,703 | 10,101 | 3,115 | 1,330 | 24,249 | 9,710 | 61 | 1,185 | 73 | 11,029 |
| D098 | CITY OF COAL RUN VILLAGE | 18,066 | 18,808 | 5,800 | 40,726 | 83,400 | 18,080 | 114 | 2,206 | 7,534 | 27,934 |
| D113 | UNION CO WATER DISTRICT | 38,666 | 40,254 | 12,414 | 3,178 | 94,512 | 38,696 | 245 | 4,722 | 185 | 43,848 |
| D118 | WHITLEY CO WATER DIST | 30,569 | 31,824 | 9,815 | 12,786 | 84,994 | 30,593 | 194 | 3,733 | 7,809 | 42,329 |
| D135 | WESTERN FLEMING WATER DIS | 37,298 | 38,830 | 11,975 | 19,372 | 107,475 | 37,328 | 236 | 4,555 | 146 | 42,265 |
| G015 | ZONETON FIRE PROT DIST | 4,797 | 4,994 | 1,540 | 7,903 | 19,234 | 4,801 | 30 | 586 | 7 | 5,424 |
| G090 | NELSON CO. DISPATCH | 73,657 | 76,682 | 23,648 | 238,634 | 412,621 | 73,714 | 466 | 8,996 | - | 83,176 |
| G506 | SHELBY CO SUB FIRE DIST | 9,541 | 9,933 | 3,063 | 2,885 | 25,422 | 9,549 | 60 | 1,165 | 4,192 | 14,966 |
| J001 | ADAIR CO BD OF EDUCATION | 543,917 | 566,255 | 174,631 | 86,582 | 1,371,385 | 544,341 | 3,443 | 66,427 | 57,736 | 671,947 |
| J002 | CITY OF SCOTTSVILLE | 237,282 | 247,027 | 76,182 | 15,797 | 576,288 | 237,467 | 1,502 | 28,979 | 192,345 | 460,293 |
| J003 | CITY OF LAWRENCEBURG | 333,334 | 347,024 | 107,021 | 36,580 | 823,959 | 333,595 | 2,110 | 40,709 | 72,760 | 449,174 |
| J004 | BALLARD CO BD OF ED | 265,911 | 276,831 | 85,374 | - | 628,116 | 266,118 | 1,683 | 32,475 | 160,844 | 461,120 |
| J005 | GLASGOW BD OF EDUCATION | 412,260 | 429,192 | 132,361 | 20,047 | 993,860 | 412,582 | 2,610 | 50,349 | 24,282 | 489,823 |
| J006 | BATH CO BD OF EDUC | 426,865 | 444,396 | 137,050 | 46,496 | 1,054,807 | 427,198 | 2,702 | 52,132 | 66,825 | 548,857 |
| J007 | CITY OF MIDDLESBORO | 173,163 | 180,274 | 55,596 | - | 409,033 | 173,298 | 1,096 | 21,148 | 192,225 | 387,767 |
| J008 | BOONE CO WATER DISTRICT | 221,580 | 230,680 | 71,141 | 39,007 | 562,408 | 221,753 | 1,403 | 27,061 | 1,022 | 251,239 |
| J009 | BOURBON CO BD OF EDUCATIO | 670,167 | 697,690 | 215,165 | 159,690 | 1,742,712 | 670,690 | 4,243 | 81,846 | 54,696 | 811,475 |
| J010 | FAIRVIEW BD OF EDUCATION | 116,321 | 121,099 | 37,346 | 23,840 | 298,606 | 116,412 | 736 | 14,206 | 102,668 | 234,022 |
| J011 | DANVILLE CITY BD OF ED | 417,558 | 434,706 | 134,062 | - | 986,326 | 417,884 | 2,644 | 50,995 | 162,171 | 633,694 |
| J012 | BRACKEN CO BD OF EDUC | 213,410 | 222,175 | 68,518 | 35,473 | 539,576 | 213,577 | 1,351 | 26,063 | 989 | 241,980 |
| J013 | BREATHITT CO BD OF ED | 388,171 | 404,113 | 124,627 | - | 916,911 | 388,474 | 2,457 | 47,406 | 240,391 | 678,728 |
| J014 | BRECKINRIDGE CO BD OF ED | 605,991 | 630,878 | 194,560 | 1,431,429 | 606,464 | 606,464 | 3,836 | 74,008 | 141,721 | 826,029 |
| J015 | BULLITT CO BD OF ED | 2,619,839 | 2,727,435 | 841,130 | 93,613 | 6,282,017 | 2,621,885 | 16,586 | 319,956 | 145,352 | 3,103,779 |
| J016 | BUTLER CO BD OF ED | 401,617 | 418,112 | 128,944 | 20,124 | 968,797 | 401,931 | 2,543 | 49,049 | 38,197 | 491,720 |
| J017 | CALDWELL CO BD EDUCATION | 429,007 | 446,626 | 137,738 | 13,284 | 1,026,655 | 429,342 | 2,716 | 52,394 | 71,544 | 555,996 |
| J018 | CALLOWAY CO BD OF EDUC | 495,342 | 515,685 | 159,035 | - | 1,170,062 | 495,729 | 3,136 | 60,495 | 212,656 | 772,016 |
| J019 | SANITATION DISTRICT NO 1 | 2,122,883 | 2,210,069 | 681,577 | 93,669 | 5,108,198 | 2,124,541 | 13,440 | 259,263 | 297,907 | 2,695,151 |
| J021 | CARROLL CO BD OF ED | 671,659 | 699,244 | 215,644 | 126,211 | 1,712,758 | 672,184 | 4,252 | 82,028 | 53,066 | 811,530 |
| J022 | CARTER CO BD OF ED | 928,956 | 967,108 | 298,252 | - | 2,194,316 | 929,682 | 5,881 | 113,452 | 188,962 | 1,237,977 |
| J023 | CASEY CO BD OF ED | 555,148 | 577,948 | 178,237 | - | 1,311,333 | 555,582 | 3,515 | 67,799 | 170,787 | 797,683 |
| J024 | CITY OF HOPKINSVILLE | 675,823 | 703,579 | 216,981 | 146,455 | 1,742,838 | 676,351 | 4,279 | 82,537 | 29,669 | 792,236 |
| J025 | CLARK CO BD OF ED | 1,114,928 | 1,160,718 | 357,961 | 281,682 | 2,915,289 | 1,115,799 | 7,058 | 136,164 | 4,993 | 1,264,014 |
| J026 | CLAY CO BD OF ED | 678,760 | 706,636 | 217,924 | - | 1,603,320 | 679,290 | 4,297 | 82,896 | 234,850 | 1,001,333 |
| J027 | CLINTON CO BD OF ED | 386,048 | 401,903 | 123,945 | 97,075 | 1,008,971 | 386,350 | 2,444 | 47,147 | 202,180 | 638,121 |
| J028 | CRITTENDEN CO BD OF ED | 289,645 | 301,541 | 92,994 | - | 684,180 | 289,871 | 1,834 | 35,374 | 25,021 | 352,100 |
| J029 | CUMBERLAND CO BD OF ED | 204,946 | 213,363 | 65,800 | 75,034 | 559,143 | 205,106 | 1,297 | 25,030 | 23,037 | 254,470 |
| J030 | DAVISS CO LIBRARY DIST | 265,410 | 276,311 | 85,213 | 50,275 | 677,209 | 265,618 | 1,680 | 32,414 | 1,256 | 300,968 |
| J031 | EDMONSON CO BD OF EDUC | 401,674 | 418,170 | 128,962 | - | 948,806 | 401,988 | 2,543 | 49,056 | 110,743 | 564,330 |
| J032 | ELLIOTT CO BD OF ED | 185,242 | 192,850 | 59,474 | 4,227 | 441,793 | 185,386 | 1,173 | 22,623 | 45,163 | 254,345 |
| J033 | ESTILL CO CONSERVATION DI | 3,566 | 3,713 | 1,145 | - | 8,424 | 3,569 | 23 | 436 | 4,752 | 8,780 |
| J034 | GREATER LEX CONV&VISITOR | 245,061 | 255,125 | 78,680 | 133,636 | 712,502 | 245,252 | 1,551 | 29,929 | 69,684 | 346,416 |
| J035 | FLEMING CO BD OF ED | 423,678 | 441,078 | 136,027 | - | 1,000,783 | 424,009 | 2,682 | 51,743 | 211,233 | 689,667 |
| J037 | CITY OF FRANKFORT | 1,112,822 | 1,158,526 | 357,285 | 103,865 | 2,732,498 | 1,113,691 | 7,045 | 135,907 | 403,251 | 1,659,894 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| J038 | FULTON COUNTY BD OF EDUC | 91,994 | 95,772 | 29,536 | 6,986 | 224,288 | 92,065 | 582 | 11,235 | 31,849 | 135,731 |
| J039 | GALLATIN CO BD OF EDUC | 381,461 | 397,128 | 122,473 | 4,616 | 905,678 | 381,759 | 2,415 | 46,587 | 96,681 | 527,442 |
| J040 | CITY OF LANCASTER | 139,342 | 145,065 | 44,737 | 162,617 | 491,761 | 139,451 | 882 | 17,018 | 397 | 157,748 |
| J041 | WILLIAMSTOWN INDEPNDNT SC | 225,986 | 235,267 | 72,555 | - | 533,808 | 226,162 | 1,431 | 27,599 | 74,406 | 329,598 |
| J042 | GRAVES CO LIBRARY | 34,317 | 35,726 | 11,018 | - | 104,837 | 34,344 | 217 | 4,191 | 130 | 38,862 |
| J043 | GRAYSON CO BD OF ED | 897,649 | 934,515 | 288,201 | - | 2,168,182 | 898,350 | 5,683 | 109,628 | 37,206 | 1,050,957 |
| J044 | GREEN CO BD OF EDUCATION | 370,621 | 385,842 | 118,992 | - | 875,455 | 370,910 | 2,346 | 45,263 | 99,059 | 517,578 |
| J045 | RUSSELL INDPY BD OF ED | 407,092 | 423,811 | 130,702 | - | 961,605 | 407,410 | 2,577 | 49,717 | 146,295 | 605,999 |
| J046 | HANCOCK CO BD EDUCATION | 425,990 | 443,485 | 136,769 | 8,429 | 1,014,673 | 426,322 | 2,697 | 52,025 | 12,726 | 493,770 |
| J047 | HARDIN CO SOIL CN DIST | 4,232 | 4,406 | 1,359 | - | 11,884 | 4,235 | 27 | 517 | 17 | 4,796 |
| J048 | HARLAN CO BD OF EDUCATION | 893,110 | 929,790 | 286,744 | - | 2,109,644 | 893,808 | 5,654 | 109,074 | 150,140 | 1,158,676 |
| J049 | HARRISON CO BD OF ED | 608,577 | 633,571 | 195,391 | 17,296 | 1,454,835 | 609,052 | 3,853 | 74,324 | 109,666 | 796,895 |
| J050 | HART CO BD OF ED | 506,485 | 527,286 | 162,613 | 65,835 | 1,262,219 | 506,880 | 3,206 | 61,856 | 119,470 | 691,412 |
| J051 | HENDERSON PUBLIC LIBRARY | 172,303 | 179,380 | 55,320 | 70,742 | 477,745 | 172,438 | 1,091 | 21,043 | 728 | 195,300 |
| J052 | EMINENCE INDEP BD OF EDUC | 201,868 | 210,158 | 64,812 | 136,691 | 613,529 | 202,025 | 1,278 | 24,654 | 704 | 228,661 |
| J053 | HICKMAN CO BD OF ED | 149,057 | 155,179 | 47,856 | 8,496 | 360,588 | 149,173 | 944 | 18,204 | 47,262 | 215,583 |
| J054 | HOPKINS CO BD OF ED | 1,438,189 | 1,497,255 | 461,747 | - | 3,412,090 | 1,439,312 | 9,105 | 175,643 | 451,082 | 2,075,142 |
| J055 | JACKSON CO BD OF ED | 434,167 | 451,998 | 139,395 | - | 1,025,560 | 434,506 | 2,749 | 53,024 | 267,098 | 757,377 |
| J056 | JEFF CO METRO SEWER DIST | 7,335,446 | 7,636,709 | 2,355,131 | 2,024,132 | 19,351,418 | 7,341,174 | 46,440 | 895,863 | 32,181 | 8,315,668 |
| J057 | JESSAMINE CO BD OF ED | 1,836,897 | 1,912,338 | 589,757 | 144,374 | 4,483,366 | 1,838,332 | 11,629 | 224,336 | 148,590 | 2,222,887 |
| J058 | PAINTSVILLE GAS/WATER SYS | 262,344 | 273,119 | 84,229 | 59,063 | 678,755 | 262,549 | 1,661 | 32,040 | 12,568 | 308,818 |
| J059 | KENTON COUNTY AIRPORT BD | 3,347,545 | 3,485,027 | 1,074,768 | 994,795 | 8,902,135 | 3,350,159 | 21,193 | 408,829 | 14,737 | 3,794,918 |
| J060 | KNOX CO BD OF EDUCATION | 590,002 | 614,233 | 189,427 | 22,095 | 1,415,757 | 590,463 | 3,735 | 72,056 | 155,749 | 822,003 |
| J061 | KNOX CO BD OF EDUCATION | 1,028,950 | 1,071,209 | 330,357 | 73,973 | 2,504,489 | 1,029,754 | 6,514 | 125,664 | 266,374 | 1,428,306 |
| J062 | LARUE CO PUBLIC LIBRARY | 23,985 | 24,033 | 7,412 | 11,072 | 65,602 | 23,103 | 146 | 2,819 | 7,175 | 33,243 |
| J063 | CITY OF LONDON | 437,948 | 455,934 | 140,608 | 155,293 | 1,189,783 | 438,290 | 2,773 | 53,486 | 14,574 | 509,123 |
| J064 | LAWRENCE CO BD OF ED | 572,182 | 595,681 | 183,706 | 247,458 | 1,599,027 | 572,629 | 3,622 | 69,879 | 34,166 | 680,296 |
| J065 | LEE CO BD OF ED | 193,190 | 201,124 | 62,026 | - | 456,340 | 193,341 | 1,223 | 23,594 | 102,299 | 320,457 |
| J066 | LESLIE CO BD OF ED | 370,455 | 385,670 | 118,939 | 56,700 | 931,764 | 370,745 | 2,345 | 45,243 | 69,804 | 488,137 |
| J067 | CITY OF WHITESBURG | 145,498 | 151,474 | 46,714 | 59,696 | 403,382 | 145,612 | 921 | 17,769 | 591 | 164,893 |
| J068 | ELEC PLT BD OF VANCEBURG | 152,426 | 158,686 | 48,938 | 55,366 | 415,416 | 152,545 | 965 | 18,615 | 35,067 | 207,192 |
| J069 | LINCOLN CO BD OF EDUC | 826,727 | 860,681 | 265,431 | - | 1,952,839 | 827,373 | 5,234 | 100,967 | 379,810 | 1,313,384 |
| J070 | LIVINGSTON CO BD OF ED | 363,657 | 378,593 | 116,756 | 113,030 | 972,036 | 363,941 | 2,302 | 44,413 | 71,702 | 482,358 |
| J071 | LOGAN CO BD OF EDUCATION | 600,237 | 624,889 | 192,713 | 1,417,839 | 600,706 | 600,706 | 3,800 | 73,306 | 290,064 | 967,876 |
| J072 | LYON CO. PUBLIC LIBRARY | 18,986 | 19,766 | 6,096 | - | 52,991 | 19,001 | 120 | 2,319 | 80 | 21,520 |
| J073 | PADUCAH WATER WORKS | 490,396 | 510,536 | 157,447 | 8,143 | 1,188,594 | 490,778 | 3,105 | 59,891 | 2,364 | 556,138 |
| J074 | MCCREARY CO BD OF EDUCATN | 670,590 | 698,131 | 215,301 | 125,271 | 1,709,293 | 671,114 | 4,245 | 81,898 | 47,122 | 804,379 |
| J075 | MCLEAN CO BD OF ED | 288,653 | 300,508 | 92,675 | 19,164 | 701,000 | 288,878 | 1,827 | 35,253 | 77,815 | 403,773 |
| J076 | MADISON CO BD OF ED | 2,179,297 | 2,268,800 | 699,689 | 70,799 | 5,218,585 | 2,180,999 | 13,797 | 266,153 | 72,532 | 2,533,481 |
| J077 | MAGOFFIN CO BD OF ED | 505,242 | 525,992 | 162,214 | 63,322 | 1,256,770 | 505,637 | 3,199 | 61,704 | 253,090 | 823,630 |
| J078 | MARION CO BD OF EDUCATION | 555,608 | 578,427 | 178,385 | - | 1,312,420 | 556,042 | 3,517 | 67,855 | 248,621 | 876,035 |
| J079 | MARSHALL COUNTY BD OF ED | 884,138 | 920,449 | 283,863 | 60,229 | 2,148,679 | 884,828 | 5,597 | 107,978 | 124,260 | 1,122,663 |
| J080 | MARTIN CO BD OF ED | 486,184 | 506,151 | 156,095 | - | 1,148,430 | 486,563 | 3,078 | 59,377 | 266,816 | 815,834 |
| J081 | MASON CO BD OF ED | 528,590 | 550,299 | 169,710 | 26,966 | 1,275,565 | 529,002 | 3,346 | 64,556 | 43,535 | 640,439 |
| J082 | MEADE CO PUBLIC LIBRARY | 49,483 | 51,515 | 15,887 | 21,323 | 138,208 | 49,521 | 313 | 6,043 | 15,540 | 71,417 |
| J083 | MENIFEES CO BD OF ED | 230,573 | 240,042 | 74,028 | 9,917 | 554,560 | 230,753 | 1,460 | 28,159 | 52,905 | 313,277 |
| J084 | CITY OF HARRODSBURG | 420,729 | 438,008 | 135,080 | 56,551 | 1,050,368 | 421,057 | 2,664 | 51,383 | 82,851 | 557,955 |
| J085 | METCALFE CO BD OF ED | 375,325 | 390,739 | 120,502 | 25,329 | 911,895 | 375,618 | 2,376 | 45,838 | 9,481 | 433,313 |
| J086 | MONROE CO BOARD OF ED | 506,618 | 527,425 | 162,656 | 43,830 | 1,240,529 | 507,014 | 3,207 | 61,872 | 19,002 | 591,095 |
| J087 | MT STERLING WATER WORKS | 231,626 | 241,139 | 74,366 | 28,402 | 575,533 | 231,807 | 1,466 | 28,288 | 4,113 | 265,674 |
| J088 | MORGAN CO BD OF EDUCATION | 441,950 | 460,101 | 141,893 | - | 1,043,944 | 442,295 | 2,798 | 53,974 | 113,105 | 612,172 |
| J089 | MUHLENBERG CO LIB BD DIST | 68,396 | 71,205 | 21,959 | - | 161,560 | 68,449 | 433 | 8,353 | 22,324 | 99,559 |
| J090 | CITY OF BARDSTOWN | 673,757 | 701,428 | 216,318 | 239,995 | 1,831,498 | 674,283 | 4,265 | 82,285 | 303,029 | 1,063,862 |
| J091 | NICHOLAS CO BD OF ED | 203,102 | 211,444 | 65,208 | - | 479,754 | 203,261 | 1,286 | 24,804 | 126,186 | 355,537 |
| J092 | OHIO CO BD OF ED | 840,239 | 874,747 | 269,769 | - | 1,984,755 | 840,895 | 5,319 | 102,617 | 211,882 | 1,160,713 |
| J093 | OLDHAM COUNTY BD OF ED | 2,646,172 | 2,754,849 | 849,584 | 189,434 | 6,440,039 | 2,648,238 | 16,753 | 323,172 | 164,094 | 3,152,257 |
| J094 | OWEN CO BD OF ED | 409,214 | 426,021 | 131,383 | 43,662 | 1,010,280 | 409,534 | 2,591 | 49,977 | 19,817 | 481,919 |
| J095 | OWSLEY CO BD OF EDUCATION | 255,837 | 266,344 | 82,139 | 604,320 | 256,036 | 256,036 | 1,620 | 31,245 | 115,471 | 404,372 |
| J096 | PENDLETON CO BD OF ED | 465,237 | 484,344 | 149,370 | 4,636 | 1,103,587 | 465,600 | 2,945 | 56,818 | 156,159 | 681,522 |
| J097 | HAZARD CITY SCHOOLS | 184,568 | 192,148 | 59,258 | 102,123 | 538,097 | 184,712 | 1,168 | 22,541 | 1,099 | 209,520 |
| J098 | PIKE CO BD OF EDUCATION | 1,962,030 | 2,042,610 | 629,933 | - | 4,634,573 | 1,963,562 | 12,421 | 239,619 | 1,264,162 | 3,479,764 |
| J099 | POWELL CO BD OF EDUCATION | 531,644 | 553,478 | 170,690 | 123,466 | 1,379,278 | 532,059 | 3,366 | 64,929 | 75,225 | 675,579 |
| J100 | CITY OF SOMERSET | 945,135 | 983,951 | 303,447 | - | 2,232,533 | 945,873 | 5,984 | 115,427 | 272,078 | 1,339,362 |
| J101 | ROBERTSON CO BD OF ED | 103,318 | 107,561 | 33,172 | 75,674 | 319,725 | 103,399 | 654 | 12,618 | 8,652 | 125,323 |
| J102 | ROCKCASTLE CO BD OF ED | 598,547 | 623,129 | 192,171 | - | 1,413,847 | 599,014 | 3,789 | 73,099 | 219,039 | 894,941 |
| J103 | ROWAN CO BD OF ED | 805,869 | 838,966 | 258,734 | 73,785 | 1,977,354 | 806,499 | 5,102 | 98,419 | 104,438 | 1,014,458 |
| J104 | RUSSELL CO BD OF ED | 636,350 | 662,484 | 204,308 | - | 1,503,142 | 636,847 | 4,029 | 77,716 | 151,088 | 869,680 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| J105 | SCOTT CO BOARD OF ED | 2,079,965 | 2,165,388 | 667,797 | 665,163 | 5,578,313 | 2,081,589 | 13,168 | 254,022 | 31,882 | 2,380,661 |
| J106 | SHELBY CO LIBRARY | 55,498 | 57,777 | 17,818 | 18,225 | 149,318 | 55,541 | 351 | 6,778 | 244 | 62,914 |
| J107 | SIMPSON CO BD OF ED | 671,042 | 698,601 | 215,446 | 30,557 | 1,615,646 | 671,566 | 4,248 | 81,953 | 14,793 | 772,560 |
| J108 | SPENCE CO BD OF EDUC | 680,354 | 708,295 | 218,435 | 19,689 | 1,626,773 | 680,885 | 4,307 | 83,090 | 32,035 | 800,387 |
| J109 | TAYLOR CO BD OF ED | 629,584 | 655,441 | 202,135 | 170,691 | 1,657,851 | 630,076 | 3,986 | 76,890 | 30,502 | 741,454 |
| J110 | TODD CO BD OF ED | 473,055 | 492,484 | 151,880 | 23,366 | 1,140,785 | 473,425 | 2,995 | 57,773 | 40,050 | 574,243 |
| J111 | TRIGG CO BD OF ED | 429,512 | 447,151 | 137,900 | 29,961 | 1,044,524 | 429,847 | 2,719 | 52,455 | 108,632 | 593,653 |
| J112 | TRIMBLE CO BD OF ED | 250,644 | 260,938 | 80,472 | - | 592,054 | 250,840 | 1,587 | 30,611 | 111,171 | 394,209 |
| J113 | CITY OF MORGANFIELD | 360,781 | 375,598 | 115,833 | 67,784 | 919,996 | 361,062 | 2,284 | 44,061 | 3,034 | 410,441 |
| J115 | SPRINGFIELD WATER & SEWER | 115,490 | 120,233 | 37,079 | 26,859 | 299,661 | 115,580 | 731 | 14,105 | 169,228 | 169,644 |
| J117 | CITY OF SEBREE | 39,360 | 40,977 | 12,637 | 998 | 93,972 | 39,391 | 249 | 4,807 | 20,674 | 65,121 |
| J118 | CITY OF CORBIN | 270,784 | 281,905 | 86,938 | 19,722 | 659,349 | 270,996 | 1,714 | 33,070 | 37,718 | 343,498 |
| J119 | WOLFE CO BD OF EDUCATION | 258,927 | 269,561 | 83,132 | - | 611,620 | 259,129 | 1,639 | 31,622 | 147,853 | 440,243 |
| J120 | WOODFORD CO BD OF ED | 959,893 | 959,315 | 308,185 | 154,071 | 2,421,464 | 960,642 | 6,077 | 117,230 | 75,495 | 1,159,444 |
| J124 | PENNYRILE NAR TASK FORCE | 4,535 | 4,721 | 1,456 | - | 10,712 | 4,538 | 29 | 554 | 29,582 | 34,703 |
| J134 | LEX-FAY CO HUM RIGHTS COM | 28,507 | 29,678 | 9,153 | 2,447 | 69,785 | 28,530 | 180 | 3,482 | 9,650 | 41,842 |
| J135 | FLEMING CO EMS | 70,490 | 73,385 | 22,632 | 50,376 | 216,883 | 70,545 | 446 | 8,609 | 258 | 79,858 |
| J154 | CITY OF EARLINGTON | 37,375 | 38,910 | 12,000 | 23,852 | 112,137 | 37,404 | 237 | 4,565 | 20,054 | 62,260 |
| J156 | CITY OF JEFFERSONTOWN | 525,019 | 546,581 | 168,564 | 83,100 | 1,323,264 | 525,429 | 3,324 | 64,120 | 3,878 | 596,751 |
| J178 | LEBANON HOUSING AUTHORITY | 44,020 | 45,828 | 14,133 | 7,173 | 111,154 | 44,054 | 279 | 5,376 | 1,718 | 51,427 |
| J179 | MARSHALL CO TOURIST COMM | 12,596 | 13,113 | 4,044 | 5,482 | 35,235 | 12,605 | 80 | 1,538 | 15,664 | 33,387 |
| J190 | CITY OF BLOOMFIELD | 40,562 | 42,228 | 13,023 | 10,043 | 105,856 | 40,594 | 257 | 4,954 | 6,511 | 52,316 |
| J200 | SOMERSET-PULASKI CONV & V | 20,378 | 21,215 | 6,543 | 8,074 | 56,210 | 20,394 | 129 | 2,489 | 9,950 | 32,962 |
| J203 | FRONTIER HOUSING INC | 41,256 | 42,951 | 13,246 | - | 97,453 | 41,289 | 261 | 5,039 | 131,844 | 178,433 |
| J205 | GEORGETOWN-SCOTT CO P COM | 82,952 | 86,359 | 26,633 | 21,400 | 217,344 | 83,017 | 525 | 10,131 | 4,244 | 97,917 |
| J210 | BOYD CO AMBULANCE SERVICE | 8,291 | 8,631 | 2,662 | 3,040 | 22,624 | 8,297 | 52 | 1,013 | 1,809 | 11,171 |
| J214 | COMM ACTION SOUTHERN KY | 808,980 | 842,204 | 259,732 | 414,143 | 2,325,059 | 809,612 | 5,122 | 98,799 | 399,409 | 1,312,942 |
| J217 | CITY OF PROVIDENCE | 223,089 | 232,251 | 71,625 | 611,046 | 1,011,046 | 223,263 | 1,412 | 27,245 | 133,273 | 385,193 |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 293,833 | 305,901 | 94,339 | 10,796 | 704,869 | 294,062 | 1,860 | 35,885 | 11,285 | 343,092 |
| J224 | HOUSING AUTH OF HOPKINSVL | 127,900 | 133,153 | 41,064 | - | 302,117 | 128,000 | 810 | 15,620 | 117,649 | 262,079 |
| J234 | LFUC HOUSING AUTHORITY | 511,185 | 532,179 | 164,122 | 100,190 | 1,307,676 | 511,584 | 3,236 | 62,430 | 34,889 | 612,139 |
| J256 | CITY OF ST MATTHEWS | 225,021 | 234,263 | 72,246 | 23,273 | 554,803 | 225,197 | 1,425 | 27,481 | 44,180 | 298,283 |
| J259 | CITY OF PARK HILLS | 17,679 | 18,405 | 5,676 | 2,008 | 43,768 | 17,693 | 112 | 2,159 | 1,795 | 21,759 |
| J305 | SCOTT CO SOIL CONSER DIST | - | - | - | - | - | - | - | - | 43,850 | 43,850 |
| J310 | CANNONSBURG WATER DIST | 63,143 | 65,736 | 20,273 | 9,759 | 158,911 | 63,192 | 400 | 7,712 | 14,584 | 85,888 |
| J314 | BOWL GRN WARREN AIRPRT BD | 34,769 | 36,197 | 11,163 | 9,167 | 91,296 | 34,796 | 220 | 4,246 | 5,187 | 44,449 |
| J317 | PROVIDENCE MUN HOUSING AU | 22,633 | 23,563 | 7,267 | 17,170 | 70,633 | 22,651 | 143 | 2,764 | 6,352 | 31,910 |
| J319 | CITY OF ALEXANDRIA | 113,291 | 117,944 | 36,374 | 42,551 | 310,160 | 113,380 | 717 | 13,836 | 482 | 128,415 |
| J324 | CITY OF OAK GROVE | 118,443 | 123,308 | 38,028 | 102,035 | 381,814 | 118,536 | 750 | 14,465 | 165,401 | 299,152 |
| J334 | CENTRAL KY ED COOPERATIVE | 12,446 | 12,957 | 3,996 | 5,733 | 35,132 | 12,456 | 79 | 1,520 | 34,718 | 48,773 |
| J356 | CITY OF WEST BUECHEL | 30,738 | 32,001 | 9,869 | 6,495 | 79,103 | 30,762 | 195 | 3,754 | 47,911 | 82,622 |
| J359 | CITY OF FORT WRIGHT | 57,059 | 59,403 | 18,320 | 46,855 | 181,637 | 57,104 | 361 | 6,969 | 10,002 | 74,436 |
| J405 | GEORGETOWN HOUSING AUTHOR | 61,348 | 63,867 | 19,696 | - | 144,911 | 61,396 | 388 | 7,492 | 116,326 | 185,602 |
| J414 | WARREN CO PLANNING COMM | 112,936 | 117,575 | 36,260 | 26,926 | 293,697 | 113,025 | 715 | 13,793 | 7,306 | 134,839 |
| J417 | WEBSTER CO CONSER DIST | 12,664 | 13,184 | 4,066 | 15,493 | 45,407 | 12,674 | 80 | 1,547 | 36 | 14,337 |
| J419 | CITY OF COLD SPRING | 47,348 | 49,293 | 15,202 | 29,875 | 141,718 | 47,385 | 300 | 5,783 | 21,608 | 75,076 |
| J424 | CITY OF CROFTON | 6,060 | 6,309 | 1,946 | - | 14,315 | 6,064 | 38 | 740 | 3,406 | 10,248 |
| J434 | KY LEAGUE OF CITIES | 914,670 | 952,236 | 293,666 | 179,357 | 2,339,929 | 915,385 | 5,791 | 111,707 | 4,186 | 1,037,069 |
| J456 | CITY OF SHIVELY | 125,935 | 131,107 | 40,433 | 64,088 | 361,563 | 126,034 | 797 | 15,380 | 515 | 142,726 |
| J459 | N KY AREA PLAN COMMISSION | 467,278 | 486,469 | 150,025 | 58,999 | 1,162,771 | 467,643 | 2,958 | 57,068 | 12,308 | 539,977 |
| J510 | CITY OF CATLETTSBURG | 55,220 | 57,487 | 17,729 | 8,637 | 139,073 | 55,263 | 350 | 6,744 | 24,598 | 86,955 |
| J514 | BARREN RIVER AREA DEV | 212,027 | 220,734 | 68,074 | 24,209 | 525,044 | 212,192 | 1,342 | 25,894 | 69,939 | 309,367 |
| J519 | NORTHERN KY COOP ED SER | 199,217 | 207,399 | 63,961 | 108,031 | 578,608 | 199,373 | 1,261 | 24,330 | 748 | 225,712 |
| J524 | HOPKINSVILLE S W AUTHORI | 394,476 | 410,677 | 126,651 | 82,912 | 1,014,716 | 394,784 | 2,497 | 48,177 | 4,909 | 450,367 |
| J534 | BLUEGRASS AREA DEV DISRIC | 427,894 | 445,467 | 137,380 | 26,920 | 1,037,661 | 428,228 | 2,709 | 52,258 | 388,372 | 871,567 |
| J556 | LOUISVILLE CONV BUREAU | 750,033 | 780,836 | 240,807 | 59,289 | 1,830,965 | 750,618 | 4,748 | 91,600 | 124,397 | 971,363 |
| J559 | CITY OF CRESCENT SPRINGS | 39,703 | 41,334 | 12,747 | 10,107 | 103,891 | 39,734 | 251 | 4,849 | 55,323 | 100,157 |
| J610 | BOYD CO CONSERVATION DIST | 6,290 | 6,548 | 2,019 | 970 | 15,827 | 6,295 | 40 | 768 | 29 | 7,132 |
| J614 | BOWL GRN CONV & VISIT BUR | 55,458 | 57,735 | 17,805 | 2,196 | 133,194 | 55,501 | 351 | 6,773 | 22,912 | 85,537 |
| J619 | CITY OF FORT THOMAS | 274,052 | 285,307 | 87,988 | 52,044 | 699,391 | 274,266 | 1,735 | 33,469 | 88,322 | 397,792 |
| J656 | OHIO VALLEY ED COOP | 379,133 | 394,704 | 121,725 | 117,119 | 1,012,681 | 379,429 | 2,400 | 46,303 | 37,600 | 465,732 |
| J710 | BIG SANDY WATER DISTRICT | 48,171 | 50,150 | 15,466 | 42,727 | 156,514 | 48,209 | 305 | 5,883 | 44,144 | 98,541 |
| J714 | BOWLING GR/WARREN COMM ED | 62,861 | 65,442 | 20,182 | 7,400 | 155,885 | 62,910 | 398 | 7,677 | 297 | 71,282 |
| J719 | CITY OF SOUTHGATE | 36,952 | 38,469 | 11,864 | 87,285 | 36,980 | 36,980 | 234 | 4,513 | 54,682 | 96,409 |
| J756 | CITY OF PROSPECT | 55,478 | 57,756 | 17,812 | 16,927 | 147,973 | 55,521 | 351 | 6,775 | 13,952 | 76,599 |
| J759 | N KY COMMUNITY ACT COMM | 542,884 | 565,180 | 174,299 | 112,622 | 1,394,985 | 543,308 | 3,437 | 66,301 | 50,487 | 663,533 |
| J810 | HOUSING AUTH OF ASHLAND | 95,516 | 99,438 | 30,666 | 14,899 | 240,519 | 95,590 | 605 | 11,665 | 1,327 | 109,187 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| J814 | HOUSING AUTH BOWLING GRN | 258,427 | 269,040 | 82,971 | 103,572 | 714,010 | 258,629 | 1,636 | 31,561 | 73,744 | 365,570 |
| J819 | CITY OF BELLEVUE | 100,829 | 104,970 | 32,372 | 18,304 | 256,475 | 100,908 | 638 | 12,314 | 23,859 | 137,719 |
| J834 | KY LEGAL SERVICE PROGRAMS | 73,556 | 76,577 | 23,616 | 59,618 | 233,367 | 73,614 | 466 | 8,983 | 260 | 83,323 |
| J856 | LOUISVILLE WATER COMPANY | 5,030,193 | 5,236,781 | 1,615,002 | 180,840 | 12,062,816 | 5,034,121 | 31,845 | 614,327 | 415,965 | 6,096,258 |
| J859 | CITY OF VILLA HILLS | 50,104 | 52,162 | 16,086 | 11,393 | 129,745 | 50,143 | 317 | 6,119 | 6,595 | 63,174 |
| J910 | SANITATION DISTRICT #4 | 66,629 | 69,365 | 21,392 | 13,405 | 170,791 | 66,681 | 422 | 8,137 | 5,625 | 80,865 |
| J914 | BOWLING GRN HUM RIGHT COM | 11,619 | 12,096 | 3,730 | 1,173 | 28,618 | 11,628 | 74 | 1,419 | 1,424 | 14,545 |
| J919 | CITY OF DAYTON | 63,607 | 66,219 | 20,422 | 12,300 | 162,548 | 63,657 | 403 | 7,768 | 11,211 | 83,039 |
| J956 | OKOLONA FIRE DISTRICT | 7,407 | 7,711 | 2,378 | 3,496 | 20,992 | 7,413 | 47 | 905 | 31 | 8,396 |
| J959 | CITY OF INDEPENDENCE | 129,740 | 135,068 | 41,654 | 5,532 | 311,994 | 129,841 | 821 | 15,845 | 12,589 | 159,096 |
| K001 | CITY OF COLUMBIA | 109,503 | 114,000 | 35,157 | 52,266 | 310,926 | 109,589 | 693 | 13,373 | 1,436 | 125,091 |
| K002 | ALLEN CO BD OF ED | 640,233 | 666,580 | 205,570 | 14,397 | 1,526,830 | 640,783 | 4,054 | 78,196 | 10,568 | 733,601 |
| K003 | ANDERSON CO BD OF ED | 693,848 | 722,341 | 222,767 | 110,664 | 1,749,617 | 694,387 | 4,393 | 84,738 | 131,796 | 915,314 |
| K004 | CITY OF WICKLIFFE | 38,315 | 39,889 | 12,302 | 97,043 | 20,992 | 38,345 | 243 | 4,679 | 4,713 | 47,980 |
| K005 | BARREN CO BD OF EDUCATION | 1,019,021 | 1,060,872 | 327,169 | 17,053 | 2,407,062 | 1,019,817 | 6,451 | 124,451 | 545,897 | 1,696,616 |
| K006 | CITY OF OWINGSVILLE | 75,593 | 78,698 | 24,270 | 17,053 | 195,614 | 75,653 | 479 | 9,232 | 342 | 85,706 |
| K007 | BELL CO BD OF ED | 605,325 | 630,185 | 194,347 | 243,341 | 1,673,198 | 605,798 | 3,832 | 73,927 | 413,793 | 1,097,350 |
| K009 | PARIS BD OF EDUCATION | 171,190 | 178,220 | 54,962 | 1,734 | 406,106 | 171,323 | 1,084 | 20,907 | 35,779 | 229,093 |
| K010 | CITY OF ASHLAND | 1,245,794 | 1,296,958 | 399,977 | 796 | 2,943,525 | 1,246,767 | 7,887 | 152,146 | 133,222 | 1,540,022 |
| K011 | CITY OF DANVILLE | 517,483 | 538,736 | 166,144 | 156,517 | 1,378,880 | 517,887 | 3,276 | 63,199 | 2,261 | 586,623 |
| K012 | AUGUSTA BD OF ED | 44,799 | 46,638 | 14,383 | 17,252 | 123,072 | 44,834 | 284 | 5,471 | 73,774 | 70,507 |
| K013 | JACKSON CITY SCHOOLS | 80,822 | 84,141 | 25,949 | 4,231 | 195,143 | 80,885 | 512 | 9,871 | 73,774 | 165,042 |
| K014 | CLOVERPORT INDEPENDENT SC | 68,190 | 70,991 | 21,893 | 4,75 | 161,549 | 68,244 | 432 | 8,328 | 124,359 | 201,363 |
| K015 | BULLITT CO PUBLIC LIBRARY | 277,272 | 288,659 | 89,021 | 119,059 | 774,011 | 277,488 | 1,755 | 33,863 | 43,079 | 314,237 |
| K016 | CITY OF MORGANTOWN | 118,044 | 122,892 | 37,899 | 7,734 | 278,835 | 118,136 | 747 | 14,416 | 1,131 | 176,378 |
| K017 | GEORGE COON PUBLIC LIBRAR | 20,365 | 21,202 | 6,539 | 5,980 | 54,087 | 20,382 | 129 | 2,487 | 21,868 | 44,866 |
| K018 | CITY OF MURRAY | 674,641 | 702,348 | 216,601 | 267,227 | 1,860,817 | 675,168 | 4,271 | 82,392 | 94,223 | 856,054 |
| K019 | CITY OF NEWPORT | 349,726 | 364,089 | 112,284 | 826,099 | 1,860,817 | 349,999 | 2,214 | 42,711 | 19,064 | 413,988 |
| K020 | CARLISLE CO BD OF ED | 136,296 | 141,893 | 43,759 | 4,337 | 326,285 | 136,402 | 863 | 16,646 | 45,709 | 199,620 |
| K021 | CARROLL CO PUBLIC LIBRARY | 65,786 | 68,488 | 21,121 | 11,013 | 166,408 | 65,837 | 416 | 8,034 | 1,973 | 76,260 |
| K022 | CARTER CO EMER AMBUL DIST | 183,923 | 191,476 | 59,500 | 51,574 | 486,023 | 184,066 | 1,164 | 22,462 | 376,846 | 584,538 |
| K023 | CASEY CO AMBULANCE SERV | 80,386 | 83,688 | 25,809 | 245,061 | 55,178 | 80,449 | 509 | 9,817 | 3,335 | 94,110 |
| K025 | CLARK CO LIBRARY BD | 137,296 | 142,935 | 44,081 | 39,893 | 364,205 | 137,404 | 869 | 16,768 | 24,792 | 179,833 |
| K026 | CITY OF MANCHESTER | 131,471 | 136,870 | 42,210 | 20,224 | 330,775 | 131,573 | 832 | 16,056 | 106,180 | 254,641 |
| K027 | CLINTON CO PUBLIC LIBRARY | 12,378 | 12,886 | 3,974 | 8,240 | 37,478 | 12,387 | 78 | 1,512 | 175 | 14,152 |
| K028 | CITY OF MARION | 133,536 | 139,021 | 42,873 | 14,954 | 330,384 | 133,641 | 845 | 16,309 | 58,014 | 208,809 |
| K029 | CITY OF BURKESVILLE | 99,433 | 103,517 | 31,924 | 20,549 | 255,423 | 99,511 | 629 | 12,144 | 8,378 | 120,662 |
| K030 | OWENSBORO BD OF ED | 1,266,402 | 1,318,412 | 406,593 | 189,932 | 3,181,339 | 1,267,391 | 8,017 | 154,663 | 105,641 | 1,535,712 |
| K032 | ELLIOTT CO AMB SERVICE | - | - | - | - | 63,766 | - | - | - | 112,688 | 112,688 |
| K033 | ESTILL CO BD OF EDUCATION | 531,373 | 553,197 | 170,604 | 73,869 | 1,329,043 | 531,788 | 3,364 | 64,896 | 60,775 | 660,823 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 12,369,213 | 12,877,212 | 3,971,281 | - | 29,217,706 | 12,378,872 | 78,308 | 1,510,627 | 1,877,800 | 15,845,607 |
| K035 | LICKING VALLEY COM ACTION | 258,060 | 268,658 | 82,853 | - | 609,571 | 258,261 | 1,634 | 31,516 | 203,156 | 494,567 |
| K036 | FLOYD CO SCHOOLS | 1,494,179 | 1,555,544 | 479,724 | 485,400 | 4,014,847 | 1,495,346 | 9,459 | 182,481 | 183,712 | 1,870,998 |
| K038 | FULTON CITY SCHOOLS | 62,054 | 64,602 | 19,923 | - | 146,579 | 62,102 | 393 | 7,579 | 123,885 | 193,959 |
| K039 | GALLATIN CO PUBLIC LIB | 27,301 | 28,422 | 8,765 | - | 64,488 | 27,322 | 173 | 3,334 | 6,611 | 37,440 |
| K040 | GARRARD CO BD OF ED | 505,747 | 526,517 | 162,376 | 11,722 | 1,206,362 | 506,142 | 3,202 | 61,766 | 72,706 | 643,816 |
| K041 | CITY OF WILLIAMSTOWN | 281,008 | 292,548 | 90,221 | 21,914 | 685,691 | 281,227 | 1,779 | 34,319 | 26,160 | 343,485 |
| K042 | GRAVES CO BD OF ED | 860,976 | 896,336 | 276,426 | 2,033,738 | 861,648 | 861,648 | 5,451 | 105,149 | 410,847 | 1,383,095 |
| K043 | CITY OF LEITCHFIELD | 224,602 | 233,826 | 72,111 | 21,851 | 552,390 | 224,777 | 1,422 | 27,430 | 23,356 | 276,985 |
| K044 | CITY OF GREENSBURG | 116,224 | 120,998 | 37,315 | 29,032 | 303,569 | 116,315 | 736 | 14,194 | 6,885 | 138,130 |
| K045 | GREENUP CO BD OF ED | 641,195 | 667,529 | 205,863 | 45,860 | 1,560,447 | 641,696 | 4,059 | 78,308 | 167,074 | 891,137 |
| K046 | CITY OF HAWESVILLE | 55,768 | 58,059 | 17,905 | 8,243 | 139,975 | 55,812 | 353 | 6,811 | 17,609 | 80,585 |
| K047 | HARDIN CO BD OF ED | 3,314,999 | 3,451,145 | 1,064,319 | 426,875 | 8,257,338 | 3,317,587 | 20,987 | 404,854 | 105,033 | 3,848,461 |
| K048 | HARLAM INDEPENDENT SCHOOL | 97,682 | 101,694 | 31,362 | 2,894 | 233,632 | 97,758 | 618 | 11,930 | 54,871 | 165,177 |
| K049 | CITY OF CYNTHIANA | 230,210 | 239,664 | 73,912 | 41,084 | 584,870 | 230,390 | 1,457 | 28,115 | 1,067 | 261,029 |
| K050 | CAVERNA INDEPENDENT SCH | 153,426 | 159,727 | 49,259 | 362,412 | 153,546 | 153,546 | 971 | 18,738 | 31,693 | 204,948 |
| K052 | HENRY CO BD OF EDUCATION | 449,704 | 468,173 | 144,383 | 29,628 | 1,091,888 | 450,055 | 2,847 | 54,921 | 39,025 | 546,848 |
| K055 | JACKSON CO CONSERV DIST | - | - | - | - | - | - | - | - | 14,871 | 14,871 |
| K057 | JESSAMINE CO PUBLIC LIBRA | 240,998 | 250,896 | 77,375 | 150,685 | 719,954 | 241,186 | 1,526 | 29,433 | 945 | 273,090 |
| K058 | JOHNSON CO BD OF ED | 694,172 | 722,681 | 222,872 | 1,639,725 | 694,714 | 694,714 | 4,395 | 84,778 | 155,721 | 939,608 |
| K060 | LKLP COMM ACTION COUNCIL | 1,476,060 | 1,536,681 | 473,906 | 415,385 | 3,902,032 | 1,477,213 | 9,345 | 180,268 | 245,037 | 1,911,863 |
| K061 | BARBOURVILLE CITY SCHOOLS | 83,896 | 87,342 | 26,936 | 198,174 | 198,174 | 83,966 | 531 | 10,246 | 61,137 | 155,876 |
| K062 | LARUE CO BD OF EDUCATION | 484,086 | 503,967 | 155,421 | 54,128 | 1,197,602 | 484,464 | 3,065 | 59,120 | 63,119 | 609,768 |
| K063 | LONDON UTILITY COMM | 217,558 | 226,493 | 69,849 | 17,776 | 531,676 | 217,728 | 1,377 | 26,570 | 83,566 | 329,241 |
| K064 | CITY OF LOUISA | 86,797 | 90,362 | 27,867 | 19,725 | 224,751 | 86,865 | 550 | 10,600 | 4,489 | 102,504 |
| K065 | CITY OF BEATYVILLE | 113,267 | 117,919 | 36,366 | 34,111 | 301,663 | 113,356 | 717 | 13,833 | 505 | 128,411 |
| K066 | LESUE CO PUBLIC LIBRARY | 39,780 | 41,413 | 12,772 | - | 93,965 | 39,811 | 252 | 4,858 | 5,688 | 50,609 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| K067 | LETCHER CO BD OF ED | 724,700 | 754,463 | 232,673 | 16,292 | 1,728,128 | 725,266 | 4,588 | 88,506 | 122,808 | 941,168 |
| K068 | LEWIS CO BD OF ED | 445,738 | 464,044 | 143,109 | 33,746 | 1,086,637 | 446,086 | 2,822 | 54,437 | 44,182 | 547,527 |
| K069 | LINCOLN CO PUBLIC LIBRARY | 29,419 | 30,627 | 9,445 | 6,506 | 75,997 | 29,442 | 186 | 3,593 | 9,109 | 42,330 |
| K070 | LIVINGSTON CO CONSERV DIS | 7,177 | 7,472 | 2,304 | 2,828 | 19,781 | 7,183 | 45 | 877 | 352 | 8,457 |
| K071 | CITY OF RUSSELLVILLE | 306,630 | 319,224 | 98,447 | 35,362 | 759,663 | 306,870 | 1,941 | 37,448 | 51,667 | 397,926 |
| K072 | LYON CO BD OF EDUCATION | 231,150 | 240,643 | 74,213 | 89,798 | 635,804 | 231,330 | 1,463 | 28,230 | 1,052 | 262,075 |
| K073 | PADUCAH BOARD OF ED | 747,039 | 777,720 | 239,846 | - | 1,764,605 | 747,622 | 4,729 | 91,234 | 232,283 | 1,075,868 |
| K074 | MCCRACKY CO WATER DIST | 168,398 | 175,314 | 54,066 | 13,580 | 411,358 | 168,529 | 1,066 | 20,566 | 55,649 | 245,810 |
| K075 | CITY OF CALHOUN | 32,514 | 33,849 | 10,439 | 2,632 | 79,434 | 32,539 | 206 | 3,971 | 32,813 | 69,529 |
| K076 | MAGOFFIN CO LIBRARY | 7,589 | 7,900 | 2,436 | - | 17,925 | 7,595 | 48 | 927 | 6,314 | 14,884 |
| K078 | CITY OF LEBANON | 230,871 | 240,353 | 74,124 | 64,352 | 609,700 | 231,052 | 1,462 | 28,196 | 45,243 | 305,953 |
| K079 | CITY OF BENTON | 236,729 | 246,452 | 76,005 | 6,909 | 566,095 | 236,914 | 1,499 | 28,911 | 41,134 | 308,458 |
| K080 | MARTIN COUNTY LIBRARY | 28,810 | 29,993 | 9,250 | 1,924 | 69,977 | 28,833 | 182 | 3,519 | 9,221 | 41,755 |
| K081 | MAYSVILLE UTILITY COMM | - | - | - | - | - | - | - | - | - | 278,211 |
| K082 | CITY OF MULDRAGH | 44,859 | 46,701 | 14,403 | 4,292 | 110,255 | 44,894 | 284 | 5,479 | 19,787 | 70,444 |
| K083 | CITY OF FRENCHBURG | 40,106 | 41,754 | 12,877 | 1,861 | 96,598 | 40,138 | 254 | 4,898 | 5,271 | 50,561 |
| K085 | METCALFE HEALTH CARE CTN | 293,914 | 305,985 | 94,364 | 50,038 | 744,301 | 294,143 | 1,861 | 35,895 | 52,250 | 384,149 |
| K086 | MONROE CO CONSERV DIST | 8,287 | 8,627 | 2,661 | 1,864 | 21,439 | 8,293 | 52 | 1,012 | 9,009 | 13,266 |
| K087 | MONTGOMERY CO BD OF ED | 908,542 | 945,856 | 291,698 | - | 2,146,096 | 909,252 | 5,752 | 110,958 | 170,350 | 1,195,312 |
| K088 | GATEWAY COMM SER ORGANIZ | 729,586 | 759,550 | 234,242 | 1,010,149 | 2,733,527 | 730,156 | 4,619 | 89,103 | 1,995 | 825,873 |
| K089 | MUHLENBERG CO BD OF ED | 1,183,248 | 1,231,843 | 379,896 | 104,134 | 2,899,121 | 1,184,172 | 7,491 | 144,508 | 175,559 | 1,511,730 |
| K090 | NELSON COUNTY BD OF ED | 934,141 | 972,505 | 299,917 | 3,367 | 2,209,930 | 934,870 | 5,914 | 114,085 | 225,076 | 1,279,945 |
| K091 | CITY OF CARLSLE | 93,272 | 97,103 | 29,946 | - | 220,321 | 93,345 | 590 | 11,391 | 40,421 | 145,747 |
| K092 | OHIO CO LIBRARY | 57,297 | 59,650 | 18,396 | 13,725 | 149,068 | 57,342 | 363 | 6,998 | 6,632 | 71,335 |
| K093 | OLDHAM CO LIBRARY BD | 133,778 | 139,273 | 42,951 | 186 | 316,188 | 133,883 | 847 | 16,338 | 12,050 | 163,118 |
| K094 | OWEN CO PUBLIC LIBRARY | 31,247 | 32,530 | 10,032 | 1,178 | 74,987 | 31,271 | 198 | 3,816 | 4,581 | 39,866 |
| K095 | OWSLEY CO PUBLIC LIBRARY | 6,782 | 7,060 | 2,177 | 1,992 | 18,011 | 6,787 | 43 | 828 | 27,856 | 20,198 |
| K096 | PENDLETON CO LIBRARY | 40,429 | 42,090 | 12,980 | 13,677 | 109,176 | 40,461 | 256 | 4,938 | 3,203 | 48,858 |
| K097 | PERRY CO BD OF EDUCATION | 972,472 | 1,012,411 | 312,224 | 33,696 | 2,330,803 | 973,231 | 6,157 | 118,766 | 230,290 | 1,328,444 |
| K098 | PIKEVILLE INDEPENDENT SCH | 181,268 | 188,712 | 58,198 | - | 428,178 | 181,409 | 1,148 | 22,138 | 110,767 | 315,462 |
| K099 | CITY OF STANTON | 42,083 | 43,812 | 13,511 | 15,956 | 115,362 | 42,116 | 266 | 5,140 | 183 | 47,705 |
| K100 | SOMERSET BD OF EDUCATION | 282,028 | 293,611 | 90,548 | 5,733 | 671,920 | 282,248 | 1,785 | 34,444 | 34,992 | 353,469 |
| K101 | CITY OF MOUNT OLIVET | 2,739 | 2,852 | 880 | 6,302 | 12,773 | 2,742 | 17 | 335 | 7,310 | 10,404 |
| K102 | ROCKCASTLE CONSERV DIST | 3,990 | 4,154 | 1,281 | 560 | 9,985 | 3,993 | 25 | 487 | 87 | 4,592 |
| K103 | CITY OF MOREHEAD | 230,827 | 240,307 | 74,110 | 14,077 | 559,321 | 231,007 | 1,461 | 28,190 | 10,028 | 270,686 |
| K104 | RUSSELL CO CONS DIST | 4,797 | 4,994 | 1,540 | - | 11,331 | 4,801 | 30 | 586 | 297 | 5,714 |
| K105 | CITY OF GEORGETOWN | 539,930 | 562,105 | 173,351 | 81,328 | 1,356,714 | 540,352 | 3,418 | 65,941 | 52,247 | 661,958 |
| K106 | CITY OF SHELBYVILLE | 260,803 | 271,514 | 83,734 | 83,247 | 699,298 | 261,007 | 1,651 | 31,851 | 1,156 | 295,665 |
| K107 | FRANKLIN/SIMPSON PARKS BD | 25,050 | 26,079 | 8,043 | - | 59,172 | 25,069 | 159 | 3,059 | 6,326 | 34,613 |
| K108 | CITY OF TAYLORSVILLE | 122,946 | 127,995 | 39,473 | 16,363 | 306,777 | 123,042 | 778 | 15,015 | 44,195 | 183,030 |
| K109 | CAMPBELLVILLE MUN WTR&SEWR | 266,758 | 277,713 | 85,646 | 111,577 | 741,694 | 266,966 | 1,689 | 32,579 | 26,980 | 328,214 |
| K110 | TODD COUNTY WATER DIST | 52,089 | 54,228 | 16,724 | 8,222 | 131,263 | 52,129 | 330 | 6,361 | 19,658 | 78,478 |
| K111 | CITY OF CADIZ | 170,746 | 177,758 | 54,820 | 43,050 | 446,374 | 170,879 | 1,081 | 20,853 | 19,407 | 212,220 |
| K112 | TRIMBLE CO LIBRARY | 34,180 | 35,584 | 10,974 | - | 97,501 | 34,207 | 216 | 4,174 | 2,566 | 41,163 |
| K113 | UNION CO BD OF EDUCATION | 533,943 | 555,872 | 171,429 | - | 1,261,244 | 534,360 | 3,380 | 65,209 | 173,272 | 776,221 |
| K114 | CITY OF BOWLING GREEN | 1,744,157 | 1,815,789 | 559,982 | 210,547 | 4,330,475 | 1,745,519 | 11,042 | 213,010 | 88,301 | 2,057,872 |
| K115 | CITY OF SPRINGFIELD | 109,685 | 114,189 | 35,216 | 38,677 | 297,767 | 109,770 | 694 | 13,396 | 10,386 | 134,246 |
| K116 | WAYNE CO BD OF ED | 689,629 | 717,952 | 221,413 | 3,258 | 1,632,252 | 690,167 | 4,366 | 84,223 | 117,396 | 896,152 |
| K117 | WEBSTER CO PUBLIC LIBRARY | 24,481 | 25,486 | 7,860 | 2,308 | 60,135 | 24,500 | 155 | 2,990 | 6,495 | 34,140 |
| K118 | WHITLEY CO BD OF ED | 972,165 | 1,012,092 | 312,125 | - | 2,296,382 | 972,924 | 6,155 | 118,729 | 179,056 | 1,276,864 |
| K119 | WOLFE COUNTY LIBRARY | 11,095 | 11,550 | 3,562 | 7,167 | 33,374 | 11,103 | 70 | 1,355 | 5,008 | 17,536 |
| K120 | CITY OF VERSAILLES | 340,810 | 354,807 | 109,421 | 18,575 | 823,613 | 341,076 | 2,158 | 41,622 | 101,300 | 486,156 |
| K137 | KY MAGISTRATES/COMM ASSOC | 30,783 | 32,047 | 9,883 | 12,036 | 84,749 | 30,807 | 195 | 3,759 | 130 | 34,891 |
| K141 | GRANT CO PLANNING COMM | 8,513 | 8,862 | 2,733 | 1,937 | 22,045 | 8,519 | 54 | 1,040 | 1,394 | 11,007 |
| K181 | WESTERN LEWIS-RECTORVILLE | 27,414 | 28,540 | 8,802 | 325 | 65,081 | 27,435 | 174 | 3,348 | 14,136 | 45,093 |
| K200 | CITY OF FERGUSON | 1,715 | 1,785 | 551 | 5,975 | 10,026 | 1,716 | 11 | 209 | 1,936 | 1,936 |
| K214 | GREEN RIVER EDUC COOP | 15,044 | 15,662 | 4,830 | - | 35,536 | 15,056 | 95 | 1,837 | 91,617 | 108,605 |
| K219 | NORTHERN KY WATER SER DIS | 1,370,140 | 1,426,411 | 439,899 | 310,333 | 3,546,783 | 1,371,210 | 8,674 | 167,332 | 92,655 | 1,639,871 |
| K237 | KY CO JUDGE/EX ASSOC | 30,815 | 32,081 | 9,894 | 4,866 | 77,656 | 30,839 | 195 | 3,763 | 1,085 | 35,882 |
| K256 | JEFFERSONTOWN FIRE DIST | 13,818 | 14,385 | 4,436 | 22,471 | 55,110 | 13,829 | 87 | 1,688 | 33 | 15,637 |
| K314 | KY LEGAL AID | 312,049 | 324,864 | 100,187 | 154,042 | 891,142 | 312,292 | 1,976 | 38,110 | 25,760 | 378,138 |
| K315 | MT WASHINGTON FIRE P DIST | 9,336 | 9,719 | 2,997 | 185 | 22,237 | 9,343 | 59 | 1,140 | 68 | 10,610 |
| K319 | CITY OF SILVER GROVE | 15,448 | 16,082 | 4,960 | 2,287 | 38,777 | 15,460 | 98 | 1,887 | 72 | 17,517 |
| K337 | KY COUNCIL OF ADD'S | - | - | - | - | - | - | - | - | 38,194 | 38,194 |
| K356 | ST MATTHEWS FIRE DIST. | 12,148 | 12,647 | 3,900 | 4,997 | 33,692 | 12,157 | 77 | 1,484 | 51 | 13,769 |
| K414 | CITY OF SMITHS GROVE | - | - | - | - | - | - | - | - | 16,482 | 16,482 |
| K419 | ALEXANDRIA FIRE DISTRICT | 2,013 | 2,096 | 646 | 44,489 | 49,244 | 2,015 | 13 | 246 | 60,283 | 62,557 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| K459 | CITY OF LAKESIDE PARK | 6,673 | 6,947 | 2,142 | 1,291 | 17,053 | 6,678 | 42 | 815 | 82 | 7,617 |
| K519 | CITY OF MELBOURNE | 5,430 | 5,653 | 1,743 | 232 | 13,058 | 5,435 | 34 | 663 | 218 | 6,350 |
| K559 | CITY OF TAYLOR MILL | 77,857 | 81,054 | 24,997 | 8,065 | 191,973 | 77,918 | 493 | 9,508 | 31,226 | 119,145 |
| K614 | WARREN CO PUBLIC LIBRARY | 195,509 | 203,539 | 62,771 | 1,864 | 463,683 | 195,662 | 1,238 | 23,877 | 6,735 | 227,512 |
| K619 | CAMPBELL CO CONS DISPATCH | 218,074 | 227,030 | 70,015 | 41,493 | 556,612 | 218,244 | 1,381 | 26,633 | 33,679 | 279,937 |
| K659 | CITY OF EDGEWOOD | 133,827 | 139,323 | 42,967 | 50,876 | 366,993 | 133,931 | 847 | 16,344 | 547 | 151,669 |
| K719 | CENTRAL CAMPBELL CO FIRE | 4,603 | 4,792 | 1,478 | 9 | 10,882 | 4,607 | 29 | 562 | 1,243 | 6,441 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 8,956 | 9,324 | 2,876 | 1,075 | 22,231 | 8,963 | 57 | 1,094 | 581 | 10,695 |
| K856 | HIGHVIEW FIRE DISTRICT | 9,622 | 10,117 | 3,089 | 3,615 | 26,343 | 9,630 | 61 | 1,175 | 41 | 10,907 |
| K859 | CITY OF FORT MITCHELL | 92,203 | 95,990 | 29,603 | 18,486 | 236,282 | 92,275 | 584 | 11,261 | 55,718 | 159,838 |
| K959 | HOUSING AUTH OF COVINGTON | 195,199 | 203,216 | 62,671 | 135,086 | 596,172 | 195,351 | 1,236 | 23,839 | 254,824 | 475,250 |
| L002 | ALLEN CO CONSERVATION DIS | 5,652 | 5,884 | 1,815 | 8,823 | 22,174 | 5,657 | 36 | 690 | 9 | 6,392 |
| L003 | ANDERSON PUBLIC LIBRARY | 48,244 | 50,225 | 15,489 | 18,347 | 132,305 | 48,282 | 305 | 5,892 | 1,122 | 70,487 |
| L004 | CITY OF BARLOW | 15,920 | 16,574 | 5,111 | 1,181 | 38,786 | 15,932 | 101 | 1,944 | 11,222 | 29,199 |
| L005 | CITY OF GLASGOW | 489,811 | 509,927 | 157,259 | 38,790 | 1,195,787 | 490,193 | 3,101 | 59,820 | 90,198 | 643,312 |
| L006 | BATH CO WATER DISTRICT | 54,925 | 57,181 | 17,634 | 3,613 | 133,353 | 54,968 | 348 | 6,708 | 24,120 | 86,144 |
| L007 | BELL CO COURT CLERK | 37,771 | 39,322 | 12,127 | 3,099 | 92,319 | 37,800 | 239 | 4,613 | 9,243 | 51,895 |
| L008 | BOONE CO RD OF ED | 4,773,287 | 4,969,324 | 1,532,520 | 1,791,654 | 13,066,785 | 4,777,015 | 30,219 | 582,952 | 197,641 | 5,587,827 |
| L009 | CITY OF PARIS | 673,846 | 701,521 | 216,346 | 78,273 | 1,669,986 | 674,372 | 4,266 | 82,295 | 68,187 | 829,120 |
| L010 | FVCO AREA DEVELOPMT DIST | 172,223 | 179,296 | 55,294 | 94,612 | 501,425 | 172,357 | 1,090 | 21,033 | 58,378 | 252,858 |
| L011 | DANVILLE BOYLE CO REC | 39,332 | 40,947 | 12,628 | 71,995 | 164,902 | 39,363 | 249 | 4,804 | 20 | 65,023 |
| L012 | BRACKEN COUNTY PUB LIBRAR | 20,140 | 20,967 | 6,466 | 2,556 | 50,129 | 20,156 | 128 | 2,460 | 503 | 23,247 |
| L013 | BREATHITT CO PUBLIC LIB | 27,584 | 28,716 | 8,856 | 4,646 | 69,802 | 27,605 | 175 | 3,369 | 6,794 | 35,524 |
| L014 | BRECKINRIDGE CO CLERK OFF | 48,946 | 50,956 | 15,715 | 2,748 | 118,365 | 48,984 | 310 | 5,978 | 6,794 | 62,066 |
| L015 | CITY OF MT WASHINGTON | 375,151 | 390,559 | 120,447 | 306,575 | 1,192,732 | 375,444 | 2,375 | 45,816 | 60,722 | 484,357 |
| L016 | BUTLER CO AMBULANCE SVC | 101,023 | 105,172 | 32,434 | 77,319 | 315,948 | 101,102 | 640 | 12,338 | 366 | 114,446 |
| L018 | MURRAY PUBLIC SCHOOLS | 634,998 | 661,077 | 203,874 | 304,434 | 1,804,383 | 635,494 | 4,020 | 77,551 | 2,610 | 719,675 |
| L021 | CITY OF CARROLLTON | 221,907 | 231,020 | 71,246 | 43,150 | 567,323 | 222,080 | 1,405 | 27,101 | 1,020 | 251,606 |
| L022 | NORTHEAST KY CAA | 412,724 | 429,675 | 132,510 | 103,404 | 1,078,313 | 413,047 | 2,613 | 50,405 | 43,814 | 509,879 |
| L023 | CITY OF LIBERTY | 136,776 | 142,393 | 43,914 | 39,094 | 362,177 | 136,883 | 866 | 16,704 | 612 | 155,065 |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 55,619 | 57,903 | 17,857 | 49,329 | 180,708 | 55,662 | 352 | 6,793 | 192 | 62,999 |
| L025 | CITY OF WINCHESTER | 340,112 | 354,080 | 109,197 | 803,389 | 340,378 | 340,378 | 2,153 | 41,537 | 49,526 | 433,594 |
| L026 | DANIEL BOONE COMM AGENCY | 519,387 | 540,718 | 166,755 | 138,546 | 1,365,406 | 519,793 | 3,288 | 63,432 | 75,006 | 661,519 |
| L027 | CITY OF ALBANY | 167,373 | 174,247 | 53,737 | 395,357 | 167,504 | 167,504 | 1,060 | 20,441 | 94,155 | 283,160 |
| L028 | CRITTENDEN/LIV CO WAT DIS | 75,384 | 78,480 | 24,203 | 2,384 | 180,451 | 75,443 | 477 | 9,206 | 12,058 | 97,184 |
| L029 | CUMBERLAND CO SOIL & WAT | 4,615 | 4,805 | 1,482 | 776 | 11,678 | 4,619 | 29 | 564 | 304 | 5,516 |
| L031 | EDMONSON CO AMBULANCE DIS | 41,446 | 43,148 | 13,307 | 20,753 | 118,654 | 41,478 | 262 | 5,062 | 8,774 | 55,576 |
| L032 | SANDY HOOK WATER DISTRICT | 34,418 | 35,831 | 11,050 | 16,981 | 98,280 | 34,445 | 218 | 4,203 | 1,096 | 39,962 |
| L033 | CITY OF IRVINE | 73,810 | 76,842 | 23,698 | 1,925 | 176,275 | 73,868 | 467 | 9,014 | 19,939 | 103,288 |
| L035 | CITY OF FLEMINGSBURG | 105,259 | 109,582 | 33,795 | 18,919 | 267,555 | 105,341 | 666 | 12,855 | 23,231 | 142,093 |
| L036 | FLOYD CO LIBRARY | 74,024 | 77,064 | 23,766 | 35,375 | 210,229 | 74,082 | 469 | 9,040 | 10,880 | 94,471 |
| L038 | FULTON CO LIBRARY | 19,966 | 20,787 | 6,410 | 4,164 | 51,327 | 19,982 | 126 | 2,438 | 7,730 | 30,276 |
| L039 | CITY OF WARSAW | 37,654 | 39,200 | 12,089 | 27,397 | 116,340 | 37,683 | 238 | 4,599 | 144 | 42,664 |
| L041 | GRANT CO PUBLIC LIBRARY | 70,252 | 73,137 | 22,555 | 6,578 | 172,522 | 70,307 | 445 | 8,580 | 826 | 80,158 |
| L042 | MAYFIELD CITY SCHOOLS | 516,047 | 537,240 | 165,683 | 155,492 | 1,374,462 | 516,450 | 3,267 | 63,024 | 125,320 | 708,061 |
| L043 | LEITCHFIELD UTILITY COMM | 211,433 | 220,117 | 67,883 | 65,178 | 564,611 | 211,599 | 1,339 | 25,822 | 929 | 239,689 |
| L044 | GREEN CO AMBULANCE SVC | 37,307 | 38,839 | 11,978 | 18,508 | 106,632 | 37,336 | 236 | 4,556 | 18,388 | 60,516 |
| L045 | RACELAND BOARD OF EDUC | 181,921 | 189,393 | 58,408 | 55,577 | 485,299 | 182,063 | 1,152 | 22,218 | 12,685 | 218,118 |
| L046 | HANCOCK CO PUBLIC LIBRARY | 37,347 | 38,881 | 11,991 | 18,482 | 106,701 | 37,376 | 236 | 4,561 | 157 | 42,330 |
| L047 | WEST POINT INDEPENDENT SC | 28,705 | 29,884 | 9,216 | 6,475 | 74,280 | 28,728 | 182 | 3,506 | 2,368 | 34,784 |
| L049 | CYNTHIANA/HARRISON LIBRAR | 33,768 | 35,155 | 10,842 | 104 | 79,869 | 33,795 | 214 | 4,124 | 21,565 | 59,698 |
| L050 | CITY OF MUNFORDVILLE | 40,244 | 41,896 | 12,921 | 95,061 | 95,061 | 40,275 | 255 | 4,915 | 54,979 | 100,424 |
| L051 | HENDERSON CO WATER DIST | 68,360 | 71,167 | 21,948 | 5,360 | 166,835 | 68,413 | 433 | 8,349 | 9,034 | 86,229 |
| L052 | CITY OF EMINENCE | 52,101 | 54,241 | 16,728 | 2,679 | 125,749 | 52,142 | 330 | 6,363 | 16,278 | 75,113 |
| L054 | DAWSON SPRINGS PUBLIC SCH | 124,487 | 129,600 | 39,968 | 6,835 | 300,890 | 124,584 | 788 | 15,203 | 58,663 | 199,438 |
| L057 | CITY OF NICHOLASVILLE | 828,785 | 862,823 | 266,091 | 67,964 | 2,025,663 | 829,432 | 5,247 | 101,218 | 67,057 | 1,002,954 |
| L058 | PAINTSVILLE BD OF ED | 126,625 | 131,826 | 40,655 | - | 299,106 | 126,724 | 802 | 15,464 | 55,899 | 198,889 |
| L060 | KNOTT CO SOIL CONVD DIST | 4,874 | 5,074 | 1,565 | - | 12,274 | 4,877 | 31 | 595 | 23 | 5,526 |
| L061 | CITY OF BARBOURVILLE | 98,368 | 102,408 | 31,582 | 46,185 | 278,543 | 98,445 | 623 | 12,013 | 12,332 | 123,413 |
| L062 | CITY OF HODGENVILLE | 142,013 | 147,845 | 45,595 | 33,702 | 369,155 | 142,124 | 899 | 17,344 | 54,416 | 214,783 |
| L063 | LAUREL CO PUBLIC LIB DIST | 125,681 | 130,843 | 40,351 | 2,753 | 299,628 | 125,779 | 796 | 15,349 | 29,307 | 171,231 |
| L064 | LOUISA WATER & SEWER COMM | 69,873 | 72,742 | 22,433 | - | 165,048 | 69,927 | 442 | 8,533 | 29,258 | 108,160 |
| L065 | LEE CO PUBLIC LIBRARY | 12,386 | 12,894 | 3,977 | 638 | 29,895 | 12,395 | 78 | 1,513 | 60 | 14,046 |
| L066 | CITY OF HYDEN | 17,263 | 17,972 | 5,543 | - | 40,778 | 17,277 | 109 | 2,108 | 7,098 | 26,592 |
| L067 | LETCHER COUNTY CONS DIST | 5,120 | 5,330 | 1,644 | 777 | 12,871 | 5,124 | 32 | 625 | 24 | 5,805 |
| L068 | HOUSING AUTH OF VANCEBURG | 12,979 | 13,512 | 4,167 | - | 30,658 | 12,989 | 82 | 1,585 | 3,226 | 17,882 |
| L069 | STANFORD WATER COMMISSION | 85,062 | 88,556 | 27,310 | 16,673 | 217,601 | 85,129 | 539 | 10,388 | 24,584 | 120,640 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| L071 | RUSSELLVILLE CITY SCHOOLS | 256,349 | 266,877 | 82,304 | 117,145 | 722,675 | 256,549 | 1,623 | 31,307 | 9,362 | 298,841 |
| L072 | CITY OF EDDYVILLE | 42,902 | 44,664 | 13,774 | | 101,340 | 42,936 | 272 | 5,240 | 68,579 | 117,027 |
| L073 | CITY OF PADUCAH | 1,280,208 | 1,332,785 | 411,026 | 42,772 | 3,066,791 | 1,281,207 | 8,105 | 156,349 | 126,482 | 1,572,143 |
| L074 | HOUSING AUTH MCREARY CO | 23,077 | 24,025 | 7,409 | | 56,605 | 23,095 | 146 | 2,818 | 3,323 | 29,382 |
| L075 | CITY OF LIVERMORE | 30,174 | 31,413 | 9,688 | | 73,725 | 30,197 | 191 | 3,685 | 453 | 34,526 |
| L076 | BEREA BD OF ED | 215,145 | 223,981 | 69,075 | 42,126 | 550,327 | 215,313 | 1,362 | 26,275 | 196,553 | 439,503 |
| L077 | CITY OF SALYERSVILLE | 116,926 | 121,729 | 37,541 | 3,298 | 279,494 | 117,018 | 740 | 14,280 | 14,730 | 146,768 |
| L078 | MARION FREE PUBLIC LIBRAR | 42,346 | 44,085 | 13,596 | 4,556 | 104,583 | 42,379 | 268 | 5,172 | 15,976 | 63,795 |
| L079 | MARSHALL CO SOIL & WATER | 4,833 | 5,032 | 1,552 | 1,116 | 12,533 | 4,837 | 31 | 590 | 389 | 5,847 |
| L080 | MARTIN CO CONSERV DIST | 3,603 | 3,751 | 1,157 | | 8,511 | 3,606 | 23 | 440 | 691 | 4,760 |
| L082 | MEADE CO BD OF ED | 985,398 | 1,025,868 | 316,374 | 33,627 | 2,361,267 | 986,168 | 6,238 | 120,345 | 274,416 | 1,387,167 |
| L083 | MENIFEE CO PUBLIC LIBRARY | 5,346 | 5,565 | 1,716 | | 808 | 5,350 | 34 | 653 | 10,075 | 16,112 |
| L084 | BURGIN INDEPENDENT SCH | 98,283 | 102,320 | 31,555 | 28,186 | 260,344 | 98,360 | 622 | 12,003 | 25,494 | 136,479 |
| L085 | METCALFE CO PUBLIC LIB | 23,472 | 24,436 | 7,536 | 4,840 | 60,284 | 23,491 | 149 | 2,867 | 2,567 | 29,074 |
| L086 | CITY OF TOMPKINSVILLE | 131,793 | 137,206 | 42,314 | 123,697 | 435,010 | 131,896 | 834 | 16,096 | 98,263 | 247,089 |
| L087 | MONTGOMERY CO SAN DIST #2 | 7,423 | 7,728 | 2,383 | | 17,534 | 7,429 | 47 | 907 | 7,042 | 15,425 |
| L088 | MORGAN COUNTY LIBRARY | 22,306 | 23,223 | 7,162 | 9,620 | 62,311 | 22,322 | 141 | 2,724 | 333 | 25,522 |
| L090 | CITY OF NEW HAVEN | 18,099 | 18,842 | 5,811 | 4,172 | 46,924 | 18,113 | 115 | 2,210 | 152 | 20,590 |
| L091 | NICHOLAS COUNTY LIBRARY | 8,363 | 8,707 | 2,685 | 4,676 | 26,321 | 8,370 | 53 | 1,021 | 37,891 | 47,335 |
| L092 | OHIO CO WATER DIST | 148,290 | 154,380 | 47,610 | 57,965 | 408,245 | 148,406 | 939 | 18,110 | 620 | 168,075 |
| L093 | LAGRANGE UTILITY COMM | 90,553 | 94,272 | 29,073 | 36,330 | 250,228 | 90,624 | 573 | 11,059 | 383 | 102,639 |
| L096 | PENDLETON COUNTY WATER | 58,677 | 61,087 | 18,839 | 21,188 | 159,791 | 58,723 | 371 | 7,166 | 6,525 | 66,515 |
| L099 | POWELLS VALLEY WATER DIST | 37,867 | 39,423 | 12,158 | 1,006 | 90,454 | 37,897 | 240 | 4,625 | 39,447 | 48,387 |
| L100 | SCIENCE HILL BD OF ED | 85,643 | 89,161 | 27,497 | 29,663 | 231,970 | 85,710 | 542 | 10,459 | 39,447 | 136,158 |
| L102 | CITY OF MOUNT VERNON | 203,986 | 212,363 | 65,492 | 29,943 | 511,784 | 204,145 | 1,291 | 24,912 | 25,158 | 255,506 |
| L103 | MOREHEAD UTILITY PLANT BD | 328,477 | 341,967 | 105,461 | 128,267 | 904,172 | 328,733 | 2,080 | 40,116 | 1,385 | 372,314 |
| L104 | LAKE CUMBERLAND ADD | 446,912 | 465,267 | 143,486 | 12,388 | 1,068,053 | 447,261 | 2,829 | 54,580 | 69,913 | 574,583 |
| L105 | GEORGETOWN/SCOTT CO PARKS | 116,269 | 121,044 | 37,329 | 9,137 | 283,779 | 116,360 | 736 | 14,200 | 52,184 | 183,480 |
| L106 | TRIPLE S PLANNING & ZONIN | 25,187 | 26,221 | 8,087 | 12,828 | 72,323 | 25,207 | 159 | 3,076 | 100 | 28,542 |
| L107 | CITY OF FRANKLIN | 350,477 | 364,871 | 112,525 | 6,781 | 834,654 | 350,750 | 2,219 | 42,803 | 53,142 | 448,914 |
| L108 | SPENCER CO FIRE DIST | 6,346 | 6,607 | 2,038 | 4,826 | 19,817 | 6,351 | 40 | 775 | 24 | 7,190 |
| L109 | CAMPBELLSVILLE CITY SCHOO | 225,235 | 234,486 | 72,314 | 19,613 | 551,648 | 225,411 | 1,426 | 27,508 | 54,168 | 308,513 |
| L110 | CITY OF ELKTON | 89,270 | 92,937 | 28,661 | 34,574 | 245,442 | 89,340 | 565 | 10,902 | 12,200 | 113,007 |
| L111 | HOUSING AUTH OF CADIZ | 18,018 | 18,758 | 5,785 | 2,858 | 45,419 | 18,032 | 114 | 2,200 | 18,970 | 39,316 |
| L112 | CITY OF BEDFORD | 12,902 | 13,432 | 4,142 | 10,234 | 40,710 | 12,912 | 82 | 1,576 | 8,186 | 22,756 |
| L113 | UNION CO PLANNING COMM | 21,867 | 22,765 | 7,021 | 14,032 | 65,685 | 21,884 | 138 | 2,671 | 88 | 24,781 |
| L114 | WARREN COUNTY BD OF ED | 2,963,106 | 3,084,800 | 951,340 | 656,309 | 7,655,555 | 2,965,420 | 18,759 | 361,878 | 13,531 | 3,359,588 |
| L115 | WASHINGTON CO SCHOOLS | 341,020 | 355,026 | 109,488 | 22,239 | 827,773 | 341,286 | 2,159 | 41,648 | 57,766 | 442,859 |
| L118 | CORBIN BD OF ED | 494,434 | 514,740 | 158,744 | 23,255 | 1,191,173 | 494,820 | 3,130 | 60,384 | 50,575 | 608,909 |
| L119 | CITY OF CAMPTON | 71,991 | 74,947 | 23,113 | 25,849 | 195,900 | 72,047 | 456 | 8,792 | 15,210 | 96,505 |
| L120 | FALLING SPRINGS ARTS | 76,441 | 79,580 | 24,542 | 5,929 | 186,492 | 76,500 | 484 | 9,336 | 18,521 | 104,841 |
| L141 | CORINTH WATER DISTRICT | 10,397 | 10,824 | 3,338 | 3,116 | 27,675 | 10,405 | 66 | 1,270 | 39,505 | 51,246 |
| L156 | CITY OF LYNDON | 31,094 | 32,371 | 9,983 | 9,571 | 83,019 | 31,118 | 197 | 3,797 | 8,053 | 43,165 |
| L159 | ELSMERE FIRE PROTECTION | 7,924 | 8,249 | 2,544 | 4,081 | 22,798 | 7,930 | 50 | 968 | 1,789 | 10,737 |
| L256 | CITY OF HURSTBOURNE | 22,101 | 23,008 | 7,096 | 1,840 | 54,045 | 22,118 | 140 | 2,699 | 305 | 25,262 |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | - | 478 | - | - | - | 21,702 | 21,702 |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | - | 4,331 | - | - | - | 5,688 | 5,688 |
| L656 | FERN CREEK FIRE PROT DIST | 11,276 | 11,739 | 3,620 | 5,157 | 31,792 | 11,285 | 71 | 1,377 | 48 | 12,781 |
| L756 | PLEASURE RIDGE PARK FIRE | 39,037 | 40,641 | 12,533 | 29,219 | 121,430 | 39,068 | 247 | 4,768 | 18,829 | 62,912 |
| L959 | NORTHERN KY CONV CTR CORP | 187,703 | 195,412 | 60,264 | 9,307 | 452,686 | 187,849 | 1,188 | 22,924 | 72,094 | 284,055 |
| M001 | COLUMBIA/ADAIR UTILITIES | 145,095 | 151,054 | 46,584 | 12,249 | 354,982 | 145,208 | 919 | 17,720 | 52,639 | 216,486 |
| M003 | LAWBG-ANDERSON PLAN COMM | | 2,618 | 841 | 910 | 7,095 | | 2,620 | 320 | 191 | 3,148 |
| M005 | GLASGOW WATER COMPANY | 378,754 | 394,309 | 121,603 | 92,405 | 987,071 | 379,050 | 2,398 | 46,256 | 1,727 | 429,431 |
| M006 | GATEWAY AREA DEV DISTRICT | 111,649 | 116,235 | 35,846 | 47,048 | 310,778 | 111,737 | 707 | 13,636 | 17,044 | 143,124 |
| M007 | MIDDLESBORO CITY SCHOOL | 236,157 | 245,855 | 75,821 | 8,175 | 566,008 | 236,341 | 1,495 | 28,841 | 32,396 | 299,073 |
| M008 | WALTON/VERONA BD OF ED | 347,140 | 361,397 | 111,453 | 54,454 | 874,444 | 347,411 | 2,198 | 42,396 | 34,982 | 426,987 |
| M009 | PARIS BOURBON CO LIBRARY | 54,360 | 56,593 | 17,453 | 5,060 | 133,466 | 54,403 | 344 | 6,639 | 753 | 62,139 |
| M010 | BOYD CO BD OF ED | 915,316 | 952,908 | 293,873 | 62,466 | 2,224,563 | 916,031 | 5,795 | 111,786 | 58,836 | 1,092,448 |
| M011 | BOYLE COUNTY BD OF EDUC | 461,702 | 480,664 | 148,235 | 46,343 | 1,136,944 | 462,063 | 2,923 | 56,387 | 64,102 | 585,475 |
| M012 | EAST PENDLETON WATER DIST | 50,374 | 52,443 | 16,173 | 14,645 | 133,635 | 50,413 | 319 | 6,152 | 224 | 57,108 |
| M013 | BREATHITT CO SOIL CONSERV | 3,506 | 3,650 | 1,126 | 8,685 | 16,967 | 3,509 | 22 | 428 | 7,348 | 11,307 |
| M014 | CITY OF HARDINSBURG | 31,069 | 32,345 | 9,975 | 4,487 | 77,876 | 31,094 | 197 | 3,794 | 66,549 | 101,634 |
| M015 | BULLITT CO FISCAL COURT | 861,391 | 896,768 | 276,560 | 162,659 | 2,197,378 | 862,064 | 5,453 | 105,200 | 147,629 | 1,120,346 |
| M017 | CITY OF FREDDONIA | 7,032 | 7,321 | 2,258 | 12,898 | 29,509 | 7,038 | 45 | 859 | 12,706 | 20,648 |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 53,206 | 55,391 | 17,083 | 5,087 | 130,767 | 53,248 | 337 | 6,498 | 11,497 | 71,580 |
| M019 | CAMPBELL CO COURTHOUSE | 10,861 | 11,307 | 3,487 | 1,383 | 27,038 | 10,869 | 69 | 1,326 | 389 | 12,653 |
| M020 | CITY OF BARDWELL | 54,058 | 56,278 | 17,356 | 10,148 | 137,840 | 54,100 | 342 | 6,602 | 36,450 | 97,494 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| M021 | CARROLL CO WATER DISTRICT | 73,855 | 76,888 | 23,712 | 14,468 | 188,923 | 73,912 | 468 | 9,020 | 2,363 | 85,763 |
| M022 | CITY OF OLIVE HILL | 165,792 | 172,601 | 53,229 | 54,196 | 445,818 | 165,921 | 1,050 | 20,248 | 724 | 187,943 |
| M023 | E CASEY CO WATER DISTRICT | 39,513 | 41,136 | 12,686 | 2,030 | 95,365 | 39,544 | 250 | 4,826 | 765 | 52,255 |
| M024 | CHRISTIAN CO BD OF ED | 1,855,181 | 1,931,373 | 595,628 | | 4,382,182 | 1,856,630 | 11,745 | 226,570 | 680,408 | 2,775,353 |
| M025 | WINCHESTER MUNICIPAL UTIL | 510,346 | 531,306 | 163,853 | 68,407 | 1,273,912 | 510,744 | 3,231 | 62,327 | 40,146 | 616,448 |
| M026 | CLAY COUNTY 911 BOARD | 35,584 | 37,045 | 11,425 | 6,769 | 90,823 | 35,612 | 225 | 4,346 | 16,574 | 56,757 |
| M027 | HOUSING AUTH OF ALBANY | 24,618 | 25,629 | 7,904 | | 58,151 | 24,637 | 156 | 3,007 | 2,904 | 30,794 |
| M029 | CUMBERLAND CO FISCAL CT | 157,590 | 164,062 | 50,596 | 4,034 | 376,282 | 157,713 | 998 | 19,246 | 36,299 | 214,256 |
| M030 | DAVESS CO BD OF EDUC | 2,562,965 | 2,668,225 | 822,870 | 95,529 | 6,149,589 | 2,564,967 | 16,226 | 313,010 | 282,724 | 3,176,927 |
| M031 | EDMONSON CO CONSERV DIST | 3,462 | 3,604 | 1,111 | 3,477 | 11,654 | 3,464 | 22 | 423 | 161 | 4,070 |
| M033 | IRVINE MUNICIPAL UTILITY | 105,775 | 110,119 | 33,960 | 13,330 | 263,184 | 105,858 | 670 | 12,918 | 500 | 119,946 |
| M034 | FAYETTE CO BD EDUCATION | 9,647,573 | 10,043,795 | 3,097,466 | 1,553,399 | 24,342,233 | 9,655,106 | 61,078 | 1,178,238 | 44,857 | 10,939,279 |
| M035 | FLEMING COUNTY LIBRARY | 27,103 | 28,217 | 8,702 | 10,455 | 74,477 | 27,125 | 172 | 3,310 | 8,021 | 38,628 |
| M037 | FRANKLIN CO BD OF ED | 1,537,557 | 1,600,704 | 493,651 | 80,365 | 3,712,277 | 1,538,758 | 9,734 | 187,779 | 141,281 | 1,877,552 |
| M038 | HICKMAN/FULTON RIV PRT AU | 47,494 | 49,444 | 15,248 | | 112,186 | 47,531 | 301 | 5,800 | 20,263 | 73,895 |
| M039 | GALLATIN CO WATER DIS | 39,364 | 40,981 | 12,638 | 108 | 93,091 | 39,395 | 249 | 4,807 | 6,545 | 50,996 |
| M040 | GARRARD CO PUBLIC LIBRARY | 30,283 | 31,526 | 9,723 | 14,616 | 86,148 | 30,306 | 192 | 3,698 | 124 | 34,320 |
| M041 | GRANT CO BD OF ED | 839,630 | 874,113 | 269,573 | | 1,983,316 | 840,285 | 5,316 | 102,542 | 215,115 | 1,163,258 |
| M042 | CITY OF MAYFIELD | 150,586 | 156,770 | 48,347 | 35,722 | 391,425 | 150,703 | 953 | 18,391 | 7,725 | 177,772 |
| M043 | CITY OF CANEYVILLE | 23,928 | 24,911 | 7,682 | 24,010 | 80,531 | 23,947 | 151 | 2,922 | 17,128 | 44,148 |
| M043 | GREEN/TAYLOR WATER DIST | 87,189 | 90,769 | 27,993 | 50,611 | 256,562 | 87,257 | 552 | 10,648 | 4,289 | 102,746 |
| M045 | CITY OF FLATWOODS | 184,854 | 192,446 | 59,350 | 29,453 | 466,103 | 184,999 | 1,170 | 22,576 | 3,593 | 212,338 |
| M046 | CITY OF LEWISPORT | 97,501 | 101,505 | 31,304 | 17,659 | 247,969 | 97,577 | 617 | 11,908 | 18,569 | 128,671 |
| M047 | HARDIN CO PUBLIC LIBRARY | 64,208 | 66,845 | 20,615 | 34,772 | 186,440 | 64,258 | 406 | 7,842 | 19,742 | 92,248 |
| M048 | CITY OF BENHAM | 35,846 | 37,318 | 11,509 | 25,498 | 110,171 | 35,874 | 227 | 4,378 | 6,514 | 46,993 |
| M049 | HARRISON CO CONSERVA DIST | 9,808 | 10,211 | 3,149 | 14,674 | 37,842 | 9,815 | 62 | 1,198 | 25 | 11,100 |
| M050 | HART CO CONSERVATION DIST | 7,020 | 7,308 | 2,254 | 1,030 | 17,612 | 7,025 | 44 | 857 | 33 | 7,959 |
| M051 | HENDERSON CO BD OF ED | 1,591,276 | 1,656,629 | 510,898 | 17,064 | 3,775,867 | 1,592,519 | 10,074 | 194,339 | 71,717 | 1,868,649 |
| M052 | HENRY CO LIBRARY | 31,957 | 33,269 | 10,260 | 9,247 | 84,733 | 31,982 | 202 | 3,903 | 8,217 | 44,304 |
| M054 | CITY OF DAWSON SPRINGS | 83,142 | 86,557 | 26,694 | 9,951 | 206,344 | 83,207 | 526 | 10,154 | 7,135 | 101,022 |
| M056 | JEFF CO MED CTR STM & CHL | 187,848 | 195,563 | 60,311 | | 443,722 | 187,995 | 1,189 | 22,941 | 131,925 | 344,050 |
| M057 | NICH-VLE/JESS CO PK & REC | 47,929 | 49,898 | 15,388 | 22,805 | 136,020 | 47,967 | 303 | 5,854 | 6,747 | 60,871 |
| M058 | CITY OF PAINTSVILLE | 418,280 | 435,458 | 134,294 | 25,885 | 1,013,917 | 418,606 | 2,648 | 51,084 | 55,544 | 527,882 |
| M059 | KENTON COUNTY FISCAL CT | 1,506,577 | 1,568,451 | 483,704 | 522,780 | 4,081,512 | 1,507,753 | 9,538 | 183,995 | 6,430 | 1,707,716 |
| M060 | CITY OF HINDMAN | 15,629 | 16,271 | 5,018 | | 36,918 | 15,642 | 99 | 1,909 | 9,951 | 27,601 |
| M061 | KNOX CO E M S | 182,732 | 190,237 | 58,668 | 36,339 | 467,976 | 182,875 | 1,157 | 22,317 | 32,892 | 239,241 |
| M062 | LARUE CO WATER DIST #1 | 36,484 | 37,982 | 11,713 | | 86,179 | 36,512 | 231 | 4,456 | 54,244 | 95,443 |
| M064 | HOUSING AUTH/ LAWRENCE CO | 25,954 | 27,020 | 8,333 | 6,143 | 67,450 | 25,974 | 164 | 3,170 | 116 | 29,424 |
| M065 | LEE CO SOIL CONSERV DIST | 5,338 | 5,557 | 1,714 | 3,017 | 15,626 | 5,342 | 34 | 652 | 7,156 | 13,184 |
| M067 | JENKINS BD OF ED | 80,136 | 83,427 | 25,729 | 466 | 189,758 | 80,199 | 507 | 9,787 | 39,348 | 129,841 |
| M068 | CITY OF VANCEBURG | 56,039 | 58,340 | 17,992 | 3,355 | 135,726 | 56,082 | 355 | 6,844 | 35,296 | 98,577 |
| M069 | CITY OF STANFORD | 26,724 | 27,822 | 8,580 | 47,505 | 110,631 | 26,745 | 169 | 3,264 | 50 | 30,228 |
| M070 | LEDBETTER WATER DISTRICT | 38,017 | 39,578 | 12,206 | 10,670 | 100,471 | 38,046 | 241 | 4,643 | 9,364 | 52,294 |
| M073 | W MCCRACKEN CO WATER DIST | 14,016 | 14,591 | 4,500 | | 33,107 | 14,027 | 89 | 1,712 | 18,513 | 34,341 |
| M075 | CITY OF SACRAMENTO | 27,761 | 28,901 | 8,913 | 15,408 | 80,983 | 27,783 | 176 | 3,390 | 9,909 | 41,258 |
| M076 | CITY OF RICHMOND | 747,523 | 778,224 | 240,001 | 80,093 | 1,845,841 | 748,107 | 4,732 | 91,293 | 8,661 | 852,793 |
| M077 | MAGOFFIN CO COURT CLERK | 37,972 | 39,532 | 12,191 | 16,710 | 106,405 | 38,002 | 240 | 4,637 | 8,111 | 50,990 |
| M078 | LEBANON WATER WORKS | 109,898 | 114,412 | 35,284 | 19,263 | 278,857 | 109,984 | 696 | 13,422 | 506 | 124,608 |
| M079 | MARSHALL CO REF DISP DIST | 109,455 | 113,950 | 35,142 | 36,550 | 299,097 | 109,540 | 693 | 13,367 | 2,437 | 126,037 |
| M081 | CITY OF MAYSVILLE | 465,684 | 484,810 | 149,513 | 214,544 | 1,314,551 | 466,048 | 2,948 | 56,873 | 318,750 | 844,619 |
| M082 | CITY OF BRANDENBURG | 96,633 | 100,602 | 31,025 | 10,557 | 238,817 | 96,709 | 612 | 11,802 | 7,898 | 117,021 |
| M084 | MERCER CO BOARD OF ED | 555,713 | 578,536 | 178,418 | 51,490 | 1,364,157 | 556,147 | 3,518 | 67,868 | 38,535 | 666,068 |
| M085 | CITY OF EDMONTON | 119,226 | 124,123 | 38,279 | 54,010 | 335,638 | 119,319 | 755 | 14,561 | 6,682 | 141,317 |
| M087 | MT STERL/MONTGOMERY LIB | 47,276 | 49,217 | 15,178 | 1,507 | 113,178 | 47,313 | 299 | 5,774 | 7,183 | 60,569 |
| M088 | MORGAN CO CONSERVAT DIST | 5,152 | 5,364 | 1,654 | 964 | 13,134 | 5,156 | 33 | 629 | 1,433 | 7,251 |
| M090 | BARDSTOWN BD OF ED | 718,503 | 748,012 | 230,684 | 50,709 | 1,747,908 | 719,064 | 4,549 | 87,749 | 39,848 | 851,210 |
| M091 | NICHOLAS CO WATER DIST | 19,160 | 19,946 | 6,151 | 1,237 | 46,494 | 19,175 | 121 | 2,340 | 4,743 | 26,379 |
| M092 | CITY OF BEAVER DAM | 118,447 | 123,312 | 38,029 | 31,098 | 310,886 | 118,540 | 750 | 14,466 | 531 | 134,287 |
| M093 | OLDHAM CO WATER DIST | 173,699 | 180,833 | 55,768 | 94,157 | 504,457 | 173,835 | 1,100 | 21,214 | 705 | 196,854 |
| M096 | CITY OF FALMOUTH | 127,791 | 133,040 | 41,029 | 81,553 | 383,413 | 127,891 | 809 | 15,607 | 49,698 | 194,005 |
| M097 | E KY CONCEN EMPLOY PRO | 343,937 | 358,062 | 110,425 | 41,121 | 853,545 | 344,205 | 2,177 | 42,004 | 1,631 | 390,017 |
| M098 | PIKE CO HOUSING AUTHORITY | 30,234 | 31,476 | 9,707 | 71,417 | 171,417 | 30,258 | 191 | 3,692 | 67,785 | 101,926 |
| M099 | BEECH FORK WATER COMM | 47,594 | 49,549 | 15,281 | 3,003 | 115,427 | 47,632 | 301 | 5,813 | 1,966 | 55,712 |
| M100 | PULASKI CO BD OF ED | 1,874,494 | 1,951,479 | 601,828 | 452,010 | 4,879,811 | 1,875,958 | 11,867 | 228,928 | 328,681 | 2,445,434 |
| M104 | RUSSELL CO PUBLIC LIBRARY | 34,559 | 35,978 | 11,096 | 9,820 | 91,453 | 34,586 | 219 | 4,221 | 13,235 | 52,261 |
| M105 | SCOTT COUNTY LIBRARY | 141,407 | 147,215 | 45,401 | 9,512 | 343,535 | 141,518 | 895 | 17,270 | 7,992 | 167,675 |
| M106 | SHELBY CO BD OF ED | 1,594,520 | 1,660,006 | 511,939 | 1,015,777 | 4,782,242 | 1,595,765 | 10,095 | 194,735 | 436,552 | 2,237,147 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| M107 | FRANKLIN ELECTRIC PLNT BD | 179,707 | 187,087 | 57,697 | 69,063 | 493,554 | 179,847 | 1,138 | 21,947 | 8,669 | 211,601 |
| M108 | SPENCER CO PUBLIC LIB | 36,713 | 38,221 | 11,787 | 26,962 | 113,683 | 36,742 | 232 | 4,484 | 134 | 41,592 |
| M109 | CITY OF CAMPBELLVILLE | 422,322 | 439,667 | 135,591 | 127,985 | 1,125,565 | 422,652 | 2,674 | 51,577 | 45,916 | 522,819 |
| M110 | CITY OF GUTHRIE | 65,673 | 68,370 | 21,085 | 69,977 | 225,105 | 65,724 | 416 | 8,020 | 206 | 74,366 |
| M111 | TRIGG CO CONS DISTRICT | 5,576 | 5,805 | 1,790 | 2,070 | 15,241 | 5,580 | 35 | 681 | 23 | 6,319 |
| M112 | CITY OF MILTON | 42,152 | 43,883 | 13,533 | 3,834 | 103,402 | 42,185 | 267 | 5,148 | 7,439 | 55,039 |
| M113 | CITY OF STURGIS | 72,814 | 75,804 | 23,378 | 12,429 | 184,425 | 72,871 | 461 | 8,893 | 12,851 | 95,076 |
| M115 | WASHINGTON CO LIBRARY BD | 21,451 | 22,332 | 6,887 | 7,627 | 58,297 | 21,468 | 136 | 2,620 | 6,424 | 30,648 |
| M116 | WAYNE CO PUBLIC LIBRARY | 37,779 | 39,330 | 12,129 | 6,677 | 95,915 | 37,808 | 239 | 4,614 | 11,871 | 54,532 |
| M117 | WEBSTER CO BD OF ED | 509,628 | 530,558 | 163,622 | 57,792 | 1,261,600 | 510,026 | 3,226 | 62,240 | 2,413 | 577,905 |
| M118 | WHITLEY CO FISCAL COURT | 593,258 | 617,623 | 190,472 | 24,580 | 1,425,933 | 593,721 | 3,756 | 72,453 | 44,940 | 714,870 |
| M119 | WOLFE CO FISCAL COURT | 180,033 | 187,427 | 57,802 | 23,302 | 448,564 | 180,174 | 1,140 | 21,987 | 10,820 | 214,121 |
| M120 | WOODFORD COUNTY LIBRARY | 83,509 | 86,939 | 26,812 | 11,424 | 208,684 | 83,574 | 529 | 10,199 | 11,245 | 105,547 |
| M215 | SHEPHER/BULLITT CO TOURIST | 86,846 | 90,412 | 27,883 | 56,082 | 261,223 | 86,913 | 550 | 10,606 | 3,803 | 98,391 |
| M315 | CITY OF PIONEER VILLAGE | 6,322 | 6,582 | 2,030 | 3,825 | 18,759 | 6,327 | 40 | 772 | 322 | 10,942 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | - | - |
| M415 | BULLITT CO SANITATION DIS | 77,348 | 80,525 | 24,834 | 72,564 | 255,271 | 77,409 | 490 | 9,446 | 12,804 | 100,149 |
| N001 | ADAIR CO SANITATION DIS | 11,002 | 11,454 | 3,532 | 4,488 | 30,476 | 11,011 | 70 | 1,344 | 47 | 12,472 |
| N006 | HOUSING AUTH OWINGSVILLE | 14,423 | 15,016 | 4,631 | 1,782 | 35,852 | 14,434 | 91 | 1,761 | 7,825 | 24,111 |
| N007 | PINEVILLE BD OF EDUCATION | 85,248 | 88,749 | 27,370 | 24,003 | 225,370 | 85,315 | 540 | 10,411 | 8,067 | 104,333 |
| N008 | CITY OF FLORENCE | 718,257 | 747,756 | 230,605 | 129,731 | 1,826,349 | 718,818 | 4,547 | 87,719 | 89,062 | 900,146 |
| N009 | CITY OF MILLERSBURG | 4,813 | 5,011 | 1,545 | 203 | 11,572 | 4,817 | 30 | 588 | 126 | 5,561 |
| N010 | BOYD CO PUBLIC LIBRARY | 127,626 | 132,867 | 40,976 | 69,442 | 370,911 | 127,725 | 808 | 15,587 | 513 | 144,633 |
| N011 | CITY OF PERRYVILLE | 4,079 | 4,246 | 1,310 | - | 9,635 | 4,082 | 26 | 498 | 12,270 | 16,876 |
| N012 | CITY OF BROOKSVILLE | 40,474 | 42,136 | 12,995 | 2,720 | 98,325 | 40,505 | 256 | 4,943 | 6,364 | 52,068 |
| N013 | MIDDLE KY COMM ACT PART | 341,867 | 355,908 | 109,760 | - | 807,535 | 342,134 | 2,164 | 41,752 | 66,604 | 452,654 |
| N014 | CITY OF IRVINGTON | 28,068 | 29,220 | 9,011 | 7,712 | 74,011 | 28,090 | 178 | 3,428 | 90,697 | 122,393 |
| N015 | BULLITT CO CONSERVAT DIST | 5,757 | 5,994 | 1,848 | 835 | 14,434 | 5,762 | 36 | 703 | 945 | 7,446 |
| N017 | PRINCETON ELECTRIC PL BD | 195,667 | 203,703 | 62,821 | - | 462,191 | 195,820 | 1,239 | 23,896 | 15,773 | 236,728 |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 6,786 | 7,065 | 2,179 | 183 | 16,213 | 6,791 | 43 | 829 | 2,484 | 10,147 |
| N020 | CARLISLE CO SANIT DIST 1 | 11,954 | 12,445 | 3,838 | 38 | 28,275 | 11,963 | 76 | 1,460 | 1,608 | 15,107 |
| N021 | CARROLLTON UTILITIES COMM | 242,345 | 252,298 | 77,808 | 49,965 | 622,416 | 242,535 | 1,534 | 29,597 | 86,175 | 359,841 |
| N022 | CITY OF GRAYSON | 142,755 | 148,618 | 45,833 | 68,423 | 405,629 | 142,866 | 904 | 17,434 | 24,404 | 185,608 |
| N025 | EAST CLARK CO WATER DIST | 46,307 | 48,209 | 14,868 | 15,092 | 124,476 | 46,344 | 293 | 5,655 | 1,158 | 53,450 |
| N029 | CUMBERLAND CO PUBLIC LIB | 17,901 | 18,636 | 5,747 | 12,497 | 54,781 | 17,915 | 113 | 2,186 | 1,253 | 21,467 |
| N033 | ESTILL CO WATER DIST NO 1 | 43,253 | 45,030 | 13,887 | 8,141 | 110,311 | 43,287 | 274 | 5,282 | 17,680 | 66,523 |
| N035 | HOUSING AUTH FLEMINGSBURG | 12,967 | 13,499 | 4,163 | 15,156 | 45,785 | 12,977 | 82 | 1,584 | 797 | 15,440 |
| N036 | PRESTONSBURG CITY UTIL | 404,643 | 421,262 | 129,915 | - | 955,820 | 404,959 | 2,562 | 49,418 | 207,027 | 663,966 |
| N037 | FRANKFORT INDEP SCHOOLS | 187,404 | 195,101 | 60,168 | - | 442,673 | 187,551 | 1,186 | 22,887 | 106,430 | 318,054 |
| N038 | HOUSING AUTH OF HICKMAN | 26,853 | 27,956 | 8,622 | - | 63,431 | 26,874 | 170 | 3,280 | 16,971 | 47,295 |
| N041 | BULLOCK PEN WATER DIST | 122,212 | 127,231 | 39,237 | 8,821 | 297,501 | 122,307 | 774 | 14,925 | 7,412 | 145,418 |
| N042 | PURCHASE AREA DEV DIST | 279,906 | 291,402 | 89,867 | - | 661,175 | 280,125 | 1,772 | 34,184 | 205,921 | 520,002 |
| N043 | GRAYSON CO LIBRARY | 41,063 | 42,749 | 13,184 | 5,950 | 102,946 | 41,095 | 260 | 5,015 | 8,600 | 54,970 |
| N044 | HOUSING AUTH OF GREENSBUR | - | - | - | 2,449 | 2,449 | - | - | - | 21,704 | 21,704 |
| N045 | KENTUCKY ED DEV CORP | 97,932 | 101,954 | 31,442 | - | 231,328 | 98,009 | 620 | 11,960 | 132,837 | 243,426 |
| N047 | ELIZABETHTOWN BD OF EDUC | 480,297 | 500,023 | 154,205 | 26,373 | 1,160,898 | 480,672 | 3,041 | 58,658 | 46,312 | 588,683 |
| N049 | CYNTHIANA HARRISON CO JPC | 14,435 | 15,028 | 4,635 | - | 34,098 | 14,447 | 91 | 1,763 | 2,809 | 19,110 |
| N050 | CITY OF HORSE CAVE | 68,582 | 71,398 | 22,019 | 66,953 | 228,952 | 68,635 | 434 | 8,376 | 21,641 | 99,086 |
| N051 | CITY OF HENDERSON | 1,163,189 | 1,210,960 | 373,455 | 55,091 | 2,802,695 | 1,164,097 | 7,364 | 142,058 | 234,359 | 1,547,878 |
| N052 | CITY OF NEW CASTLE | 20,459 | 21,299 | 6,569 | 157 | 48,484 | 20,475 | 130 | 2,499 | 447 | 23,551 |
| N054 | CITY OF MADISONVILLE | 1,306,040 | 1,359,679 | 419,320 | 190,795 | 3,275,834 | 1,307,060 | 8,268 | 159,504 | 6,108 | 1,480,940 |
| N057 | NICHOLASVILLE HOUSING AUT | 13,261 | 13,806 | 4,258 | 21,071 | 52,396 | 13,272 | 84 | 1,620 | 2,742 | 17,718 |
| N058 | JOHNSON CO LIBRARY | 46,913 | 48,839 | 15,062 | 21,506 | 132,320 | 46,949 | 297 | 5,729 | 188 | 53,163 |
| N060 | KNOTT CO WATER & SEWER | 77,933 | 81,134 | 25,021 | 21,630 | 205,718 | 77,994 | 493 | 9,518 | 348 | 88,353 |
| N061 | KNOX CO SOIL CONSERV DIS | 6,056 | 6,304 | 1,944 | 735 | 15,039 | 6,060 | 38 | 740 | 459 | 7,297 |
| N063 | CUMBERLAND VAL AREA DEV | 150,703 | 156,892 | 48,385 | - | 355,980 | 150,821 | 954 | 18,405 | 84,818 | 254,998 |
| N065 | THREE FORKS REG JAIL | 204,042 | 212,422 | 65,510 | 167,184 | 649,158 | 204,202 | 1,292 | 24,919 | 720 | 231,133 |
| N067 | HOUSING ORIENTED MINISTRI | 60,448 | 62,931 | 19,408 | 40,555 | 183,342 | 60,495 | 383 | 7,382 | 23,375 | 91,635 |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 38,364 | 39,939 | 12,317 | 5,114 | 95,734 | 38,394 | 243 | 4,685 | 182 | 43,504 |
| N069 | CITY OF CRAB ORCHARD | 7,480 | 7,787 | 2,402 | 5,302 | 22,971 | 7,486 | 47 | 914 | 20,897 | 29,344 |
| N071 | CITY OF AUBURN | 59,847 | 62,305 | 19,215 | 18,134 | 159,501 | 59,894 | 379 | 7,309 | 4,260 | 71,842 |
| N072 | LYON CO AMBULANCE SERVICE | 96,859 | 100,837 | 31,098 | 13,437 | 242,231 | 96,935 | 613 | 11,829 | 1,241 | 110,618 |
| N075 | CITY OF ISLAND | 18,139 | 18,884 | 5,824 | 3,379 | 46,226 | 18,153 | 115 | 2,215 | 6,284 | 26,767 |
| N076 | MADISON CO EMS | 12,466 | 12,978 | 4,003 | 17 | 29,464 | 12,476 | 79 | 1,523 | 11,339 | 25,417 |
| N077 | MAGOFFIN CO WATER DIST | 56,180 | 58,487 | 18,037 | 19,649 | 152,353 | 56,224 | 356 | 6,861 | 897 | 64,338 |
| N078 | CENTRAL KY COMM ACTION | 949,431 | 988,424 | 304,826 | 493,084 | 2,735,765 | 950,173 | 6,011 | 115,952 | 3,914 | 1,076,050 |
| N079 | BENTON ELECTRIC SYSTEM | 120,440 | 125,387 | 38,669 | 1,982 | 286,478 | 120,534 | 762 | 14,709 | 17,451 | 153,456 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| N080 | MARTIN CO WATER DISTRICT | 56,922 | 59,260 | 18,275 | 7,994 | 142,451 | 56,967 | 360 | 6,952 | 161,513 | 225,792 |
| N081 | BUFFALO TRACE AR DEV DIST | 217,295 | 226,220 | 69,765 | 17,428 | 530,708 | 217,465 | 1,376 | 26,538 | 50,526 | 295,905 |
| N082 | MEADE CO WATER DISTRICT | 72,511 | 75,489 | 23,281 | 19,024 | 190,305 | 72,568 | 459 | 8,856 | 7,691 | 89,574 |
| N084 | MERCER CO PUBLIC LIBRARY | 63,502 | 66,110 | 20,388 | 13,575 | 163,575 | 63,552 | 402 | 7,755 | 17,308 | 89,017 |
| N085 | METCALFE CO CONSERV DIST | 5,410 | 5,632 | 1,737 | 274 | 13,053 | 5,414 | 34 | 661 | 2,110 | 8,219 |
| N087 | CITY OF MT STERLING | 150,868 | 157,064 | 48,438 | 30,486 | 386,856 | 150,986 | 955 | 18,425 | 28,516 | 198,882 |
| N088 | MORGAN CO AMBULANCE SERV | 47,054 | 48,986 | 15,107 | 11,147 | 111,147 | 47,091 | 298 | 5,747 | 33,534 | 86,670 |
| N089 | MUHLENBERG CO WATER DIST | 113,291 | 117,944 | 36,374 | 6,081 | 273,690 | 113,380 | 717 | 13,836 | 2,185 | 130,118 |
| N090 | BARSTOWN-NELSON CO TOURI | 32,324 | 33,652 | 10,378 | 35,237 | 111,591 | 32,349 | 205 | 3,948 | 15,271 | 51,773 |
| N093 | CITY OF HARTFORD | 111,912 | 116,508 | 35,931 | 13,861 | 264,351 | 111,999 | 708 | 13,668 | 49,672 | 176,047 |
| N094 | CITY OF LAGRANGE | 97,589 | 101,597 | 31,332 | 13,861 | 244,379 | 97,666 | 618 | 11,918 | 2,432 | 112,634 |
| N097 | KY VALLEY ED COOPERATIVE | 17,465 | 18,182 | 5,607 | 11,746 | 53,000 | 17,479 | 111 | 2,133 | 13,851 | 33,574 |
| N098 | PIKE CO LIBRARY DISTRICT | 95,165 | 18,850 | 5,813 | 14,658 | 57,428 | 18,121 | 115 | 2,211 | 50,840 | 71,287 |
| N099 | CITY OF CLAY CITY | 34,390 | 35,802 | 11,071 | 30,554 | 285,327 | 95,239 | 602 | 11,622 | 41,257 | 148,720 |
| N100 | CITY OF BURNSIDE | 41,333 | 43,030 | 13,270 | 47,359 | 128,592 | 34,417 | 218 | 4,200 | 97 | 38,932 |
| N104 | HOUSING AUTH OF MOREHEAD | 54,602 | 56,845 | 17,531 | 13,700 | 122,099 | 41,365 | 262 | 5,048 | 160 | 46,835 |
| N104 | CITY OF JAMESTOWN | 153,168 | 159,458 | 49,176 | 1,331 | 363,133 | 153,288 | 346 | 6,668 | 9,500 | 171,249 |
| N106 | W SHELBY WATER DISTRICT | 35,814 | 37,285 | 11,498 | 9,321 | 93,918 | 35,842 | 227 | 4,374 | 2,611 | 43,054 |
| N107 | SIMPSON CO CONSER DIST | 3,768 | 3,923 | 1,210 | 1,210 | 8,901 | 3,771 | 24 | 460 | 520 | 4,775 |
| N110 | LOGAN/TODD REG WATER COM | 82,860 | 86,263 | 26,603 | 33,177 | 228,903 | 82,924 | 525 | 10,119 | 357 | 93,925 |
| N111 | BARKLEY LAKE WATER DIST | 104,230 | 108,511 | 33,464 | 30,920 | 277,125 | 104,311 | 660 | 12,729 | 52,984 | 170,684 |
| N112 | TRIMBLE CO WATER DIST | 17,929 | 18,665 | 5,756 | 17,943 | 42,350 | 17,943 | 114 | 2,190 | 32,097 | 52,344 |
| N113 | UNION CO LIBRARY BD | 45,811 | 47,693 | 14,708 | 301 | 108,513 | 45,847 | 290 | 5,595 | 13,505 | 65,237 |
| N114 | BOWLING GRN MUNICIPAL UTI | 2,066,615 | 2,151,490 | 663,511 | 118,305 | 4,999,921 | 2,068,229 | 13,083 | 252,391 | 101,002 | 2,434,705 |
| N115 | WASHINGTON CO CONSER DIST | 4,502 | 4,687 | 1,446 | 1,177 | 11,812 | 4,506 | 39 | 550 | 601 | 5,686 |
| N116 | MONTICELLO UTILITY COMM | 175,232 | 182,429 | 56,260 | 6,770 | 413,921 | 175,369 | 1,109 | 21,401 | 18,184 | 216,063 |
| N117 | CITY OF DIXON | 13,858 | 14,427 | 4,449 | 6,770 | 39,504 | 13,869 | 88 | 1,692 | 323 | 15,972 |
| N118 | CITY OF WILLIAMSBURG | 317,987 | 331,047 | 102,094 | 52,145 | 803,273 | 318,236 | 2,013 | 38,835 | 18,770 | 377,854 |
| N119 | WOLFE CO CONSER DISTRICT | 6,633 | 6,905 | 2,129 | 1,341 | 17,008 | 6,638 | 42 | 810 | 31 | 7,521 |
| N120 | WOODFORD CO PLAN ZONING | 40,821 | 42,497 | 13,106 | 7,595 | 104,019 | 40,852 | 258 | 4,985 | 4,079 | 50,174 |
| N959 | N KY CONV & VISITORS BUR | 159,780 | 166,342 | 51,299 | 12,880 | 390,301 | 159,905 | 1,012 | 19,514 | 125,060 | 305,491 |
| P001 | HOUSING AUTH OF COLUMBIA | 16,856 | 17,548 | 5,412 | 468 | 40,284 | 16,869 | 107 | 2,059 | 23,140 | 42,175 |
| P005 | GLASGOW ELECTRIC PLANT BD | 572,642 | 596,160 | 183,853 | - | 1,352,655 | 573,089 | 3,625 | 69,936 | 155,754 | 802,404 |
| P006 | BATH COUNTY E.M.S. | 73,282 | 76,291 | 23,528 | - | 173,101 | 73,339 | 464 | 8,950 | 75,914 | 158,667 |
| P007 | CITY OF PINEVILLE | 38,117 | 39,683 | 12,238 | 2,409 | 92,447 | 38,147 | 241 | 4,655 | 12,084 | 55,127 |
| P008 | BOONE CO PLANNING COMM | 162,019 | 168,674 | 52,018 | 14,260 | 396,971 | 162,146 | 1,026 | 19,787 | 27,584 | 210,543 |
| P009 | HOUSING AUTHORITY PARIS | 30,404 | 31,652 | 9,761 | 8,217 | 80,034 | 30,427 | 192 | 3,713 | 62,634 | 96,966 |
| P010 | REGIONAL PUBLIC SAFETY | 110,613 | 115,155 | 35,513 | 10,618 | 271,899 | 110,699 | 700 | 13,509 | 28,800 | 153,708 |
| P011 | CITY OF JUNCTION CITY | 28,225 | 29,384 | 9,062 | 29,384 | 66,671 | 28,247 | 179 | 3,447 | 18,873 | 50,746 |
| P013 | CITY OF JACKSON | 190,620 | 198,448 | 61,201 | 35,515 | 485,784 | 190,769 | 1,207 | 23,280 | 67,214 | 282,470 |
| P014 | BRECKINRIDGE CO PUBLIC LI | 33,361 | 34,731 | 10,711 | 9,430 | 88,233 | 33,387 | 211 | 4,074 | 147 | 37,819 |
| P015 | CITY OF LEBANON JUNCTION | 39,683 | 41,313 | 12,741 | 32,850 | 126,587 | 39,714 | 251 | 4,846 | 146 | 44,957 |
| P017 | PRINCETON WATER/WASTEWATE | 120,223 | 125,160 | 38,599 | 15,470 | 299,452 | 120,316 | 761 | 14,683 | 17,769 | 153,529 |
| P018 | MURRAY/CALLOWAY TRANS AUT | 53,263 | 55,540 | 17,101 | 125,814 | 53,304 | 53,304 | 337 | 6,505 | 68,542 | 128,688 |
| P022 | RATTLESNAKE RIDGE WATER | 96,815 | 100,791 | 31,083 | 30,349 | 259,038 | 96,890 | 613 | 11,824 | 9,261 | 118,588 |
| P025 | CLARK CO CONSVATION DIST | 3,700 | 3,852 | 1,188 | 430 | 9,170 | 3,702 | 23 | 452 | 1,953 | 6,130 |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 25,110 | 26,142 | 8,062 | 1,112 | 60,426 | 25,130 | 159 | 3,067 | 3,886 | 32,242 |
| P037 | COMMUNITY ACTION KENTUCKY | 116,878 | 121,678 | 37,525 | 81,877 | 357,958 | 116,969 | 740 | 14,274 | 452 | 132,435 |
| P038 | HICKMAN ELECTRIC SYSTEM | 63,890 | 66,513 | 20,512 | 4,830 | 155,745 | 63,939 | 404 | 7,803 | 13,372 | 85,518 |
| P041 | CITY OF DRY RIDGE | 45,557 | 47,428 | 14,627 | 107,612 | 45,593 | 45,593 | 288 | 5,564 | 53,930 | 105,375 |
| P043 | CITY OF CLARKSON | 24,191 | 25,184 | 7,767 | 28,353 | 85,495 | 24,209 | 153 | 2,954 | 2,678 | 29,994 |
| P045 | GREENUP CO ENVIR COMM | 25,578 | 26,629 | 8,212 | 13,013 | 73,432 | 25,598 | 162 | 3,124 | 9,113 | 37,997 |
| P047 | CITY OF WEST POINT | 43,423 | 45,206 | 13,941 | 12,776 | 115,346 | 43,457 | 275 | 5,303 | 3,862 | 52,897 |
| P048 | HARLAN COUNTY C A | 190,793 | 198,629 | 61,256 | 51,660 | 502,338 | 190,942 | 1,208 | 23,301 | 19,419 | 234,870 |
| P049 | HOUSING AUTHORITY OF CYNT | 90,283 | 93,991 | 28,986 | 5,568 | 218,828 | 90,353 | 572 | 11,026 | 28,607 | 130,558 |
| P050 | HART CO SOLID WASTE SVC | 102,899 | 107,125 | 33,037 | 52,877 | 295,938 | 102,979 | 651 | 12,567 | 8,262 | 124,459 |
| P051 | HENDERSON MUN POWER&LIGHT | 559,328 | 582,299 | 179,579 | 308,064 | 1,629,270 | 559,765 | 3,541 | 68,310 | 2,225 | 633,841 |
| P052 | LITTLE KY RV WS CONV DIST | 9,703 | 10,101 | 3,115 | 535 | 23,454 | 9,710 | 61 | 1,185 | 3,712 | 14,668 |
| P054 | HOUSING AUTH DAWSON SPG | 39,582 | 41,208 | 12,708 | 618 | 94,116 | 39,613 | 251 | 4,834 | 7,410 | 52,108 |
| P057 | VALLEY VIEW FERRY AUTHORI | 15,597 | 16,238 | 5,008 | 225 | 37,068 | 15,609 | 99 | 1,905 | 12,545 | 30,158 |
| P061 | BARBOURVILLE UTILITY COMM | 371,089 | 386,329 | 119,142 | 87,565 | 964,125 | 371,379 | 2,349 | 45,320 | 24,842 | 443,890 |
| P063 | LAUREL CO WATER DIST #2 | 120,517 | 125,467 | 38,693 | 45,154 | 329,831 | 120,611 | 763 | 14,719 | 11,619 | 147,712 |
| P068 | LEWIS CO PUBLIC LIBRARY | 14,330 | 14,919 | 4,601 | 138 | 33,988 | 14,342 | 91 | 1,750 | 632 | 16,815 |
| P069 | LINCOLN CO CLERK | 53,916 | 56,131 | 17,310 | 12,701 | 140,058 | 53,958 | 341 | 6,585 | 4,317 | 65,201 |
| P071 | LOGAN CO CONS DISTRICT | 13,168 | 13,709 | 4,228 | 11,180 | 42,285 | 13,179 | 83 | 1,608 | 48 | 14,918 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| P072 | LYON CO WATER DISTRICT | 25,014 | 26,041 | 8,031 | 9,424 | 68,510 | 25,033 | 158 | 3,055 | 21,163 | 49,409 |
| P075 | MCLEAN CO REG WATER COMM | 28,564 | 29,737 | 9,171 | 62,751 | 130,223 | 28,586 | 181 | 3,488 | 7,551 | 39,806 |
| P076 | MADISON CO PUBLIC LIBRARY | 166,869 | 173,722 | 53,575 | 85,689 | 479,855 | 166,999 | 1,056 | 20,379 | 60,262 | 248,696 |
| P077 | SALVERS/MAG CO JOINT HOUS | 19,381 | 20,177 | 6,223 | 6,344 | 52,125 | 19,397 | 123 | 2,367 | 717 | 22,604 |
| P078 | MARION CO CONSERVAT DIST | 4,761 | 4,956 | 1,528 | 657 | 11,902 | 4,764 | 30 | 581 | 23 | 5,398 |
| P079 | CITY OF CALVERT CITY | 196,413 | 204,480 | 63,061 | 33,593 | 497,547 | 196,567 | 1,243 | 23,988 | 14,702 | 236,500 |
| P081 | MASON COUNTY LIBRARY | 30,928 | 32,198 | 9,930 | 1,029 | 74,085 | 30,952 | 196 | 3,777 | 25,599 | 60,524 |
| P084 | ANDERSON-DEAN COMM PARK | 13,770 | 14,335 | 4,421 | 4,421 | 32,526 | 13,780 | 87 | 1,682 | 10,503 | 26,052 |
| P087 | MONTGOMERY CTY WATER DIST | 9,566 | 9,959 | 3,071 | 1,364 | 23,960 | 9,573 | 61 | 1,168 | 5,847 | 16,649 |
| P088 | MORGAN CO WATER DIST | 31,864 | 33,173 | 10,230 | 17,160 | 23,960 | 31,889 | 202 | 3,891 | 4,909 | 40,891 |
| P089 | MUHLENBERG WATER DIST #3 | 38,993 | 40,594 | 12,519 | 6,735 | 98,841 | 39,023 | 247 | 4,762 | 6,047 | 50,079 |
| P090 | NORTH NELSON WATER DIST | 32,159 | 33,479 | 10,325 | 10,325 | 75,963 | 32,184 | 204 | 3,927 | 8,938 | 45,253 |
| P092 | OHIO CO REG WASTEWATER D | 36,153 | 37,637 | 11,607 | 20,682 | 106,079 | 36,181 | 229 | 4,415 | 142 | 40,967 |
| P097 | KY RIVER AREA DEV DIST | 215,746 | 224,607 | 69,268 | 17,051 | 526,672 | 215,915 | 1,366 | 26,349 | 90,752 | 334,382 |
| P100 | LAKE CUMBERLAND CAA, INC | 493,534 | 513,804 | 158,455 | 117,058 | 1,282,851 | 493,920 | 3,125 | 60,274 | 2,229 | 559,548 |
| P103 | MOREHEAD TOURISM COMMISSI | 36,379 | 37,873 | 11,680 | 7,705 | 93,637 | 36,407 | 230 | 4,443 | 19,135 | 60,215 |
| P104 | RUSSELL CO TOURIST COMM | 10,994 | 11,445 | 3,530 | 8,098 | 34,067 | 10,002 | 70 | 1,343 | 10,145 | 22,560 |
| P105 | GEORGETOWN/SCOTT TOURISM | 20,430 | 21,270 | 6,559 | 19,479 | 67,738 | 20,446 | 129 | 2,495 | 8,895 | 31,965 |
| P106 | MULTI PURPOSE COMM ACTION | 48,054 | 50,028 | 15,428 | 36,440 | 149,950 | 48,092 | 304 | 5,869 | 22,316 | 76,581 |
| P107 | SIMPSON CO LIBRARY DIST | 31,525 | 32,820 | 10,122 | 5,444 | 79,911 | 31,550 | 200 | 3,850 | 144 | 35,744 |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 5,894 | 6,136 | 1,892 | 1,110 | 15,032 | 5,899 | 37 | 720 | 890 | 7,546 |
| P111 | JOHN L STREET LIBRARY | 15,113 | 15,734 | 4,852 | 1,605 | 37,304 | 15,125 | 96 | 1,846 | 15,023 | 32,090 |
| P113 | STURGIS HOUSING AUTHORITY | 8,852 | 9,215 | 2,842 | - | 20,909 | 8,858 | 56 | 1,081 | 11,054 | 21,049 |
| P115 | HOUSING AUTH SPRINGFIELD | 11,563 | 12,038 | 3,712 | 1,267 | 28,580 | 11,572 | 73 | 1,412 | 23,159 | 36,216 |
| P116 | CITY OF MONTICELLO | 55,454 | 57,731 | 17,804 | - | 130,989 | 55,497 | 351 | 6,772 | 34,941 | 97,561 |
| P117 | CITY OF CLAY | 38,622 | 40,208 | 12,400 | 2,495 | 93,725 | 38,652 | 245 | 4,717 | 969 | 44,583 |
| P120 | WOODFORD CO CONSERV DIST | 6,867 | 7,149 | 2,205 | 1,050 | 17,271 | 6,872 | 43 | 839 | 1,067 | 8,821 |
| P959 | CITY OF CRESTVIEW HILLS | 38,715 | 40,305 | 12,430 | 16,776 | 108,226 | 38,745 | 245 | 4,728 | 163 | 43,881 |
| R003 | SOUTH ANDERSON WATER DIST | 37,916 | 39,473 | 12,173 | 21,434 | 110,996 | 37,945 | 240 | 4,631 | 153 | 42,969 |
| R005 | BARREN CO SOIL CONS DIS | 4,813 | 5,011 | 1,545 | 618 | 11,987 | 4,817 | 30 | 588 | 247 | 5,682 |
| R008 | BOONE CO LIBRARY DIST | 497,545 | 517,978 | 159,743 | 140,845 | 1,316,111 | 497,933 | 3,150 | 60,764 | 21,308 | 583,155 |
| R010 | ASHLAND BD OF ED | 795,077 | 827,731 | 255,269 | 86,799 | 1,964,876 | 795,698 | 5,034 | 97,101 | 121,687 | 1,019,520 |
| R011 | DANVILLE BOYLE PLANNING | 13,951 | 14,524 | 4,479 | - | 32,954 | 13,962 | 88 | 1,704 | 19,220 | 34,974 |
| R013 | BREATHITT COUNTY WATER DISTRICT | 27,555 | 28,687 | 8,847 | 9,527 | 74,616 | 27,577 | 174 | 3,365 | 155 | 31,271 |
| R015 | CITY OF SHEPHERDSVILLE | 195,195 | 203,211 | 62,670 | 19,481 | 480,557 | 195,347 | 1,236 | 23,839 | 11,126 | 231,548 |
| R017 | CITY OF PRINCETON | 98,594 | 102,643 | 31,655 | 1,738 | 234,630 | 98,671 | 624 | 12,041 | 820 | 112,156 |
| R018 | MURRAY ELECTRIC SYSTEM | 430,339 | 448,013 | 138,165 | 26,273 | 1,042,790 | 430,675 | 2,724 | 52,556 | 24,334 | 510,289 |
| R019 | FORT THOMAS BOARD OF ED | 531,079 | 552,890 | 170,509 | 62,188 | 1,316,666 | 531,494 | 3,362 | 64,860 | 86,050 | 685,766 |
| R021 | CARROLLTON/CARR CO REC TR | 7,653 | 7,968 | 2,457 | 336 | 18,414 | 7,659 | 48 | 935 | 46 | 8,688 |
| R024 | CHRISTIAN CO WATER DIST | 90,230 | 93,936 | 28,970 | 27,920 | 241,056 | 90,301 | 571 | 11,020 | 5,605 | 107,497 |
| R030 | DAVISS CO AIRPORT BD | 53,646 | 55,849 | 17,224 | 63,766 | 190,485 | 53,688 | 340 | 6,552 | 152 | 60,732 |
| R033 | CITY OF RAVENNA | 10,058 | 10,471 | 3,229 | 2,399 | 26,157 | 10,066 | 64 | 1,228 | 6,670 | 18,028 |
| R034 | LEXINGTON PUBLIC LIBRARY | 830,605 | 864,717 | 266,675 | - | 1,961,997 | 831,253 | 5,258 | 101,440 | 233,333 | 1,171,284 |
| R036 | CITY OF PRESTONSBURG | 413,402 | 430,380 | 132,728 | 166,367 | 1,142,877 | 413,725 | 2,617 | 50,488 | 1,755 | 468,585 |
| R037 | PAUL SAWYIER LIBRARY | 174,817 | 181,996 | 56,127 | 16,188 | 429,128 | 174,953 | 1,107 | 21,350 | 42,997 | 240,407 |
| R038 | CITY OF FULTON | 188,542 | 196,285 | 60,534 | 445,361 | 188,689 | 188,689 | 1,194 | 23,026 | 57,633 | 270,542 |
| R041 | CITY OF CRITTENDEN | 16,569 | 17,250 | 5,320 | - | 42,169 | 16,582 | 105 | 2,024 | 5,012 | 23,723 |
| R042 | MAYFIELD ELEC & WATER SYS | 537,881 | 559,972 | 172,693 | 125,553 | 1,396,099 | 538,301 | 3,405 | 65,690 | 2,447 | 609,843 |
| R045 | CITY OF RUSSELL | 153,886 | 160,206 | 49,407 | 13,208 | 376,707 | 154,006 | 974 | 18,794 | 30,958 | 204,732 |
| R047 | LINCOLN TRAIL AREA DEV DI | 223,327 | 232,499 | 71,702 | 50,412 | 577,940 | 223,501 | 1,414 | 27,274 | 148,283 | 400,472 |
| R048 | HARLAN CO CONSERV DIST | 6,467 | 6,733 | 2,076 | 2,085 | 17,361 | 6,472 | 41 | 790 | 29 | 7,332 |
| R050 | HART CO AMB SERVICE | 156,803 | 163,243 | 50,343 | 10,494 | 380,883 | 156,925 | 993 | 19,150 | 77,692 | 254,760 |
| R051 | HENDERSON MUN W & S DEPT | 631,040 | 656,957 | 202,603 | 14,755 | 1,505,355 | 631,533 | 3,995 | 77,068 | 131,553 | 844,149 |
| R052 | CITY OF CAMPBELLSBURG | 8,359 | 8,703 | 2,684 | 1,333 | 21,079 | 8,366 | 53 | 1,021 | 7,930 | 17,370 |
| R054 | SOUTH HOPKINS WATER DIST | 44,799 | 46,638 | 14,383 | 355 | 106,175 | 44,834 | 284 | 5,471 | 22,510 | 73,099 |
| R057 | CITY OF WILMORE | 156,859 | 163,302 | 50,362 | 5,385 | 375,908 | 156,982 | 993 | 19,157 | 8,595 | 185,727 |
| R058 | HOUSING AUTH OF PAINSVLE | 77,740 | 80,933 | 24,959 | 1,967 | 185,599 | 77,801 | 492 | 9,494 | 8,379 | 96,166 |
| R061 | KY COMM ECONOMIC OPPORT | 1,042,748 | 1,085,573 | 334,786 | 422,474 | 2,885,581 | 1,043,562 | 6,602 | 127,349 | 6,757 | 1,184,270 |
| R063 | WOODCREEK WATER DISTRICT | 337,171 | 351,019 | 108,253 | 112,262 | 908,705 | 337,434 | 2,135 | 41,178 | 1,487 | 382,234 |
| R071 | LOGAN CO PUBLIC LIBRARY | 75,017 | 78,097 | 24,085 | 23,810 | 201,009 | 75,075 | 475 | 9,162 | 11,332 | 96,044 |
| R072 | LYON CO HOUSING AUTHORITY | 38,464 | 40,044 | 12,349 | - | 90,857 | 38,494 | 244 | 4,698 | 7,164 | 50,600 |
| R073 | MCCRACKEN CO BD OF ED | 1,431,766 | 1,490,568 | 459,685 | 100,511 | 3,482,530 | 1,432,884 | 9,064 | 174,859 | 49,174 | 1,665,981 |
| R076 | RICHMOND UTILITIES | 505,331 | 526,085 | 162,242 | 21,216 | 1,214,874 | 505,726 | 3,199 | 61,715 | 63,263 | 633,903 |
| R078 | CITY OF LORETTO | 4,034 | 4,200 | 1,295 | 555 | 10,084 | 4,038 | 26 | 493 | 112 | 4,669 |
| R079 | MARSHALL CO PUB LIBRARY | 119,145 | 124,039 | 38,253 | - | 281,437 | 119,238 | 754 | 14,551 | 82,508 | 217,051 |
| R088 | CITY OF WEST LIBERTY | 197,539 | 205,652 | 63,422 | 14,689 | 481,302 | 197,693 | 1,251 | 24,125 | 11,291 | 234,360 |
| R089 | CENTRAL CITY MUN WTR&SEWR | 148,908 | 155,023 | 47,809 | 14,016 | 365,756 | 149,024 | 943 | 18,186 | 12,544 | 180,697 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| R090 | NELSON CO PUBLIC LIBRARY | 164,985 | 171,761 | 52,970 | 51,421 | 441,137 | 165,114 | 1,044 | 20,149 | 734 | 187,041 |
| R093 | TRI CO COMM ACTION AGENCY | 42,963 | 44,727 | 13,794 | 19,338 | 120,822 | 42,996 | 272 | 5,247 | 32,915 | 81,430 |
| R097 | PERRY COUNTY PUBLIC LIB | 98,929 | 102,992 | 31,762 | 1,863 | 235,546 | 99,006 | 626 | 12,082 | 24,745 | 136,459 |
| R103 | ROWAN CO PUBLIC LIBRARY | 57,515 | 59,877 | 18,466 | 39,080 | 174,938 | 57,560 | 364 | 7,024 | 216 | 65,164 |
| R104 | CITY OF RUSSELL SPRINGS | 134,125 | 139,634 | 43,062 | 41,347 | 358,168 | 134,230 | 849 | 16,380 | 591 | 152,050 |
| R105 | CITY OF STAMPING GROUND | 3,385 | 3,524 | 1,087 | 11,794 | 19,790 | 3,388 | 21 | 413 | 7,069 | 10,891 |
| R106 | SHELBY CO PARK RECREATION | 68,549 | 71,365 | 22,009 | 10,923 | 172,846 | 68,603 | 434 | 8,372 | 47,520 | 124,929 |
| R109 | TAYLOR CO PUBLIC LIBRARY | 51,238 | 53,342 | 16,450 | 8,926 | 129,956 | 51,278 | 324 | 6,258 | 15,962 | 73,822 |
| R114 | BOWLING GREEN PUBLIC SCHO | 1,025,481 | 1,067,597 | 329,243 | 32,582 | 2,454,903 | 1,026,281 | 6,492 | 125,240 | 78,788 | 1,236,801 |
| R115 | S W E D A | 9,763 | 10,164 | 3,135 | 4,401 | 27,463 | 9,771 | 62 | 1,192 | 1,397 | 12,422 |
| R116 | WAYNE CO CONSERV DIST | 8,121 | 8,455 | 2,607 | 6,644 | 25,827 | 8,128 | 51 | 992 | 4,306 | 13,567 |
| R117 | WEBSTER COUNTY WATER DIST | 64,354 | 66,996 | 20,661 | 1,800 | 153,811 | 64,404 | 407 | 7,859 | 45,203 | 117,873 |
| R118 | WILLIAMSBURG IND BD OF ED | 164,614 | 171,374 | 52,851 | 26,889 | 415,728 | 164,742 | 1,042 | 20,104 | 11,904 | 197,792 |
| R120 | CITY OF MIDWAY | 42,362 | 44,102 | 13,601 | 122,702 | 122,702 | 42,395 | 268 | 5,174 | 170 | 48,007 |
| R359 | N KY LEGAL AID SOCIETY | 366,130 | 381,167 | 117,550 | 138,463 | 1,003,310 | 366,416 | 2,318 | 44,715 | 1,828 | 415,277 |
| T036 | FLOYD COUNTY CONSV DIST | 15,291 | 15,919 | 4,909 | 2,117 | 38,236 | 15,303 | 97 | 304 | 17,571 | 34,557 |
| V001 | ADAIR COUNTY FISCAL COURT | 276,723 | 288,088 | 88,845 | 31,396 | 685,052 | 276,939 | 1,752 | 33,796 | 230,844 | 621,659 |
| V002 | ALLEN COUNTY FISCAL COURT | 345,087 | 360,301 | 111,115 | 8,175 | 825,678 | 346,357 | 2,191 | 42,267 | 1,796 | 445,259 |
| V003 | ANDERSON CO FISCAL COURT | 392,709 | 408,838 | 126,084 | 72,341 | 999,972 | 393,016 | 2,486 | 47,961 | 63,311 | 487,480 |
| V004 | BALLARD COUNTY FISCAL CT | 375,623 | 391,050 | 120,598 | 137,519 | 1,024,790 | 375,917 | 2,378 | 45,874 | 81,637 | 365,412 |
| V005 | BARREN CO FISCAL CT | 251,298 | 261,619 | 80,682 | 48,488 | 642,087 | 251,494 | 1,591 | 30,690 | 166,693 | 291,803 |
| V006 | BATH CO FISCAL COURT | 195,005 | 203,014 | 62,609 | 1,832 | 462,460 | 195,157 | 1,235 | 23,816 | 61,595 | 256,558 |
| V007 | BELL CO FISCAL CT | 352,861 | 367,353 | 113,290 | - | 833,504 | 353,137 | 2,234 | 43,094 | 166,693 | 565,158 |
| V008 | BOONE CO FISCAL CT | 1,609,431 | 1,675,530 | 516,727 | 275,265 | 4,076,953 | 1,610,688 | 10,189 | 196,557 | 16,337 | 1,833,771 |
| V009 | BOURBON CO FISCAL COURT | 371,016 | 386,254 | 119,119 | 74,633 | 951,022 | 371,306 | 2,349 | 45,311 | 47,878 | 466,844 |
| V010 | BOYD COUNTY FISCAL COURT | 1,090,367 | 1,135,148 | 350,075 | 103,125 | 2,678,715 | 1,091,218 | 6,903 | 133,164 | 5,223 | 1,236,508 |
| V011 | BOYLE COUNTY FISCAL COURT | 510,507 | 531,474 | 163,904 | 45,334 | 1,251,219 | 510,906 | 3,232 | 62,347 | 80,634 | 657,419 |
| V012 | BRACKEN CO FISCAL COURT | 194,888 | 202,892 | 62,571 | 16,847 | 477,198 | 195,040 | 1,234 | 23,801 | 13,048 | 233,123 |
| V013 | BREATHITT CO FISCAL COURT | 206,790 | 215,283 | 66,392 | 4,043 | 492,508 | 206,951 | 1,309 | 25,255 | 100,628 | 334,143 |
| V014 | BRECKINRIDGE CO FISCAL CT | 396,268 | 412,542 | 127,226 | 89,216 | 1,025,252 | 396,577 | 2,509 | 48,395 | 133,590 | 581,071 |
| V016 | BUTLER COUNTY FISCAL CT | 327,065 | 340,497 | 105,008 | 103,354 | 875,924 | 327,320 | 2,071 | 39,944 | 30,627 | 399,962 |
| V017 | CALDWELL CO FISCAL COURT | 226,591 | 235,897 | 72,750 | 4,759 | 539,997 | 226,768 | 1,435 | 27,673 | 62,839 | 318,715 |
| V018 | CALLOWAY CO FISCAL COURT | 634,684 | 660,750 | 203,773 | 22,960 | 1,522,167 | 635,179 | 4,018 | 77,513 | 53,609 | 770,319 |
| V019 | CAMPBELL CO FISCAL CT | 1,509,308 | 1,571,295 | 484,581 | 629,143 | 4,194,327 | 1,510,487 | 9,555 | 184,329 | 74,235 | 1,778,606 |
| V020 | CARLISLE CO FISCAL COURT | 142,444 | 148,294 | 45,733 | - | 336,471 | 142,556 | 902 | 17,396 | 99,444 | 260,298 |
| V021 | CARROLL CO FISCAL CT | 415,278 | 432,333 | 133,330 | 73,650 | 1,054,591 | 415,602 | 2,629 | 50,717 | 41,248 | 510,196 |
| V022 | CARTER CO FISCAL CT | 533,253 | 555,154 | 171,207 | 89,272 | 1,348,886 | 533,670 | 3,376 | 65,125 | 28,043 | 630,214 |
| V023 | CASEY CO FISCAL COURT | 371,129 | 386,371 | 119,155 | 18,141 | 894,796 | 371,419 | 2,350 | 45,325 | 15,595 | 434,689 |
| V024 | CHRISTIAN CO FISCAL COURT | 559,647 | 582,631 | 179,681 | 15,420 | 1,337,379 | 560,084 | 3,543 | 68,349 | 16,456 | 648,432 |
| V025 | CLARK COUNTY FISCAL COURT | 498,343 | 518,810 | 159,999 | 215,826 | 1,392,978 | 498,733 | 3,155 | 60,862 | 110,583 | 673,333 |
| V026 | CLAY COUNTY FISCAL CT | 637,681 | 663,870 | 204,735 | 102,357 | 1,608,643 | 638,179 | 4,037 | 77,879 | 18,482 | 738,577 |
| V027 | CLINTON CO FISCAL COURT | 320,795 | 333,970 | 102,995 | 1,043,427 | 1,043,427 | 321,046 | 2,031 | 39,178 | 263,057 | 625,312 |
| V028 | CRITTENDEN CO FIS CT | 341,835 | 355,874 | 109,750 | 142,814 | 950,273 | 342,102 | 2,164 | 41,748 | 29,790 | 415,804 |
| V030 | DAVIESS CO FISCAL COURT | 960,139 | 999,571 | 308,264 | - | 2,267,974 | 960,888 | 6,079 | 117,260 | 107,118 | 1,191,345 |
| V031 | EDMONSON CO FISCAL CRT | 229,475 | 238,900 | 73,676 | 6,939 | 548,990 | 229,655 | 1,453 | 28,025 | 11,365 | 270,498 |
| V032 | ELLIOTT CO FISCAL CT | 118,936 | 123,820 | 38,186 | - | 280,942 | 119,028 | 753 | 14,525 | 50,315 | 184,621 |
| V033 | ESTILL CO FISCAL COURT | 306,897 | 319,501 | 98,533 | 127,361 | 852,292 | 307,136 | 1,943 | 37,481 | 142,564 | 489,124 |
| V035 | FLEMING CO FISCAL COURT | 177,895 | 185,201 | 57,115 | 845 | 421,056 | 178,034 | 1,126 | 21,726 | 16,511 | 217,397 |
| V036 | FLOYD CO FISCAL COURT | 584,866 | 608,886 | 187,778 | 45,940 | 1,427,470 | 585,323 | 3,703 | 71,429 | 112,622 | 773,077 |
| V037 | FRANKLIN CO FISCAL COURT | 823,443 | 857,262 | 264,376 | 273,956 | 2,219,037 | 824,086 | 5,213 | 100,565 | 3,582 | 933,446 |
| V038 | FULTON COUNTY FIS CT | 463,429 | 482,462 | 148,789 | 54,534 | 1,149,214 | 463,791 | 2,934 | 56,598 | 97,341 | 620,664 |
| V039 | GALLATIN CO FISCAL COURT | 318,903 | 332,000 | 102,388 | 34,494 | 787,785 | 319,152 | 2,019 | 38,947 | 33,574 | 393,692 |
| V040 | GARRARD CO FISCAL COURT | 335,182 | 348,948 | 107,614 | 87,494 | 879,238 | 335,444 | 2,122 | 40,935 | 44,980 | 423,481 |
| V041 | GRANT COUNTY FISCAL COURT | 470,853 | 490,190 | 151,173 | 271,829 | 1,384,045 | 471,220 | 2,981 | 57,504 | 2,939 | 534,644 |
| V042 | GRAVES COUNTY FISCAL CT | 642,418 | 668,801 | 206,256 | 14,265 | 1,531,740 | 642,919 | 4,067 | 78,457 | 51,612 | 777,055 |
| V043 | GRAYSON CO FISCAL COURT | 639,101 | 665,349 | 205,191 | 122,056 | 1,631,697 | 639,600 | 4,046 | 78,052 | 51,172 | 772,870 |
| V044 | GREEN COUNTY FISCAL COURT | 135,965 | 141,549 | 43,653 | 45,962 | 367,129 | 136,071 | 861 | 16,605 | 602 | 154,139 |
| V045 | GREENUP CO FISCAL CT | 671,615 | 699,198 | 215,630 | 49,443 | 1,635,886 | 672,139 | 4,252 | 82,023 | 99,511 | 857,925 |
| V046 | HANCOCK CO FISCAL COURT | 365,606 | 380,621 | 117,382 | 41,539 | 905,148 | 365,891 | 2,315 | 44,651 | 76,163 | 489,020 |
| V047 | HARDIN CO FISCAL COURT | 532,196 | 554,054 | 170,868 | 90,231 | 1,347,349 | 532,612 | 3,369 | 64,996 | 129,357 | 730,334 |
| V048 | HARLAN CO FIS CT | 547,471 | 569,955 | 175,772 | - | 1,293,198 | 547,898 | 3,466 | 66,861 | 272,945 | 891,170 |
| V049 | HARRISON CO FISCAL COURT | 210,042 | 218,668 | 67,436 | - | 496,146 | 210,206 | 1,330 | 25,652 | 41,362 | 278,550 |
| V050 | HART COUNTY FISCAL COURT | 402,493 | 419,023 | 129,225 | 48,638 | 999,379 | 402,807 | 2,548 | 49,156 | 1,895 | 456,406 |
| V051 | HENDERSON CO FISCAL COURT | 1,023,254 | 1,065,278 | 328,528 | - | 2,417,060 | 1,024,053 | 6,478 | 124,968 | 388,516 | 1,544,015 |
| V052 | HENRY CO FISCAL COURT | 225,538 | 234,801 | 72,412 | 11,486 | 544,237 | 225,714 | 1,428 | 27,544 | 103,881 | 358,567 |
| V053 | HICKMAN CO FISCAL COURT | 170,080 | 177,065 | 54,606 | - | 401,751 | 170,213 | 1,077 | 20,772 | 53,380 | 245,442 |
| V054 | HOPKINS CO FISCAL COURT | 717,975 | 747,462 | 230,514 | 4,312 | 1,700,263 | 718,535 | 4,545 | 87,685 | 74,250 | 885,015 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|--|-------------------------------------|--|--------------------|-----------------------|--|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| V055 | JACKSON CO FISCAL COURT | 374,397 | 389,773 | 120,205 | 46,460 | 930,835 | 374,689 | 2,370 | 45,724 | 84,702 | 507,485 |
| V057 | JESSAMINE CO FISCAL COURT | 899,695 | 936,645 | 288,857 | 57,255 | 2,182,452 | 900,397 | 5,696 | 109,878 | 33,501 | 1,049,472 |
| V060 | KNOTT CO FISCAL CT | 233,147 | 242,722 | 74,855 | - | 550,724 | 233,329 | 1,476 | 28,474 | 175,525 | 438,804 |
| V061 | KNOX CO FISCAL CT | 514,150 | 535,266 | 165,074 | 205,762 | 1,420,252 | 514,552 | 3,255 | 62,792 | 5,778 | 586,377 |
| V062 | LARUE CO FISCAL COURT | 341,887 | 355,929 | 109,767 | 80,173 | 887,756 | 342,154 | 2,164 | 41,754 | 8,210 | 394,282 |
| V063 | LAUREL COUNTY FISCAL COUR | 962,846 | 1,002,389 | 309,133 | 148,188 | 2,422,556 | 963,598 | 6,096 | 117,590 | 4,514 | 1,091,798 |
| V064 | LAWRENCE CO FISCAL CT | 321,231 | 334,424 | 103,135 | - | 758,790 | 321,482 | 2,034 | 39,231 | 113,442 | 476,189 |
| V065 | LEE COUNTY FISCAL COURT | 205,508 | 213,943 | 65,979 | 103,545 | 588,970 | 205,663 | 1,301 | 25,098 | 207,847 | 279,075 |
| V066 | LESLIE CO FISCAL COURT | 421,306 | 438,608 | 135,265 | 20,397 | 1,015,576 | 421,635 | 2,667 | 51,453 | 207,847 | 683,602 |
| V067 | LETCHER CO FISCAL COURT | 345,720 | 359,919 | 110,997 | 28,047 | 844,683 | 345,990 | 2,189 | 42,222 | 180,892 | 571,293 |
| V068 | LEWIS COUNTY FISCAL COURT | 310,431 | 323,180 | 99,667 | 42,539 | 775,817 | 310,673 | 1,965 | 37,912 | 21,269 | 371,819 |
| V069 | LINCOLN CO FISCAL COURT | 318,952 | 332,051 | 102,403 | 20,787 | 774,193 | 319,201 | 2,019 | 38,953 | 48,430 | 408,650 |
| V070 | LIVINGSTON CO FISCAL CT | 327,819 | 341,283 | 105,250 | - | 774,352 | 328,075 | 2,075 | 40,036 | 54,064 | 424,250 |
| V071 | LOGAN COUNTY FISCAL COURT | 600,818 | 625,494 | 192,900 | 229,919 | 1,649,131 | 601,288 | 3,804 | 983 | 2,580 | 681,049 |
| V072 | LYON COUNTY FISCAL COURT | 155,330 | 161,710 | 49,871 | 7,575 | 374,486 | 155,452 | 983 | 18,970 | 4,679 | 180,084 |
| V073 | MCCRACKEN CO FISCAL COURT | 596,393 | 620,886 | 191,479 | 50,163 | 1,458,921 | 596,858 | 3,776 | 72,836 | 49,305 | 722,775 |
| V074 | MCCRERY CO FISCAL CT | 409,884 | 426,718 | 131,598 | 226,647 | 1,194,847 | 410,204 | 2,595 | 50,058 | 1,662 | 464,519 |
| V075 | MCLEAN COUNTY FISCAL CT | 318,193 | 331,261 | 102,160 | 7,846 | 759,460 | 318,442 | 2,014 | 38,860 | 74,538 | 433,854 |
| V076 | MADISON CO FISCAL COURT | 928,960 | 967,112 | 298,254 | 318,643 | 2,512,969 | 929,686 | 5,881 | 113,452 | 78,106 | 1,127,125 |
| V077 | MAGOFFIN CO FISCAL COURT | 196,441 | 204,509 | 63,070 | - | 464,020 | 196,595 | 1,244 | 23,991 | 178,314 | 400,144 |
| V078 | MARION CO FISCAL COURT | 710,358 | 739,532 | 228,069 | 117,928 | 1,795,887 | 710,912 | 4,497 | 86,755 | 3,305 | 805,469 |
| V079 | MARSHALL CO FISCAL COURT | 687,135 | 715,356 | 220,613 | 3,825 | 1,626,929 | 687,672 | 4,350 | 72,836 | 114,664 | 890,604 |
| V080 | MARTIN CO FISCAL COURT | 228,189 | 237,560 | 73,263 | 6,077 | 545,089 | 228,367 | 1,445 | 27,868 | 125,045 | 382,725 |
| V081 | MASON CO FIS CT | 483,448 | 503,303 | 155,217 | 18,388 | 1,160,356 | 483,826 | 3,061 | 59,043 | 58,486 | 604,416 |
| V082 | MEADE COUNTY FISCAL COURT | 802,315 | 835,266 | 257,593 | 83,295 | 1,978,469 | 802,941 | 5,079 | 97,985 | 80,496 | 986,501 |
| V083 | MENIFEE CO FISCAL COURT | 137,551 | 143,200 | 44,162 | 39,826 | 364,739 | 137,658 | 871 | 16,799 | 9,633 | 164,961 |
| V084 | MERCER COUNTY FISCAL COURT | 272,450 | 283,640 | 87,473 | 87,473 | 643,563 | 272,663 | 1,725 | 33,274 | 86,753 | 394,415 |
| V085 | METCALFE CO FISCAL COURT | 169,471 | 176,431 | 54,411 | 1,939 | 402,252 | 169,603 | 1,073 | 20,697 | 69,473 | 260,846 |
| V086 | MONROE CO FISCAL COURT | 159,425 | 165,973 | 51,185 | 45,731 | 422,314 | 159,550 | 1,009 | 19,470 | 17,381 | 197,410 |
| V087 | MONTGOMERY CO FISCAL CT | 506,953 | 527,773 | 162,763 | - | 1,197,489 | 507,349 | 3,209 | 61,913 | 104,877 | 677,348 |
| V088 | MORGAN CO FISCAL CT | 188,522 | 196,264 | 60,527 | 55,523 | 500,836 | 188,669 | 1,194 | 23,024 | 10,073 | 222,960 |
| V089 | MUHLENBERG CO FISCAL CT | 720,940 | 750,549 | 231,466 | - | 1,702,955 | 721,503 | 4,564 | 88,047 | 197,196 | 1,011,310 |
| V090 | NELSON CO FISCAL CT | 967,784 | 1,007,530 | 310,718 | 208,642 | 2,494,674 | 968,540 | 6,127 | 118,193 | 4,436 | 1,097,296 |
| V091 | NICHOLAS CO FISCAL COURT | 180,780 | 188,204 | 58,041 | 16,162 | 443,187 | 180,921 | 1,144 | 22,078 | 31,187 | 235,330 |
| V092 | OHIO COUNTY FISCAL CRT | 433,764 | 451,578 | 139,265 | 44,485 | 1,069,092 | 434,103 | 2,746 | 52,975 | 45,820 | 535,644 |
| V093 | OLDHAM COUNTY FISCAL COURT | 652,895 | 679,709 | 209,620 | 30,478 | 1,572,702 | 653,405 | 4,133 | 79,737 | 17,492 | 754,767 |
| V094 | OWEN COUNTY FISCAL COURT | 255,699 | 266,201 | 82,095 | 32,117 | 636,112 | 255,899 | 1,619 | 31,228 | 52,222 | 340,988 |
| V095 | OWSLEY CO FISCAL COURT | 121,066 | 126,038 | 38,870 | 7,238 | 293,212 | 121,160 | 766 | 14,786 | 43,554 | 180,266 |
| V096 | PENDLETON CO FISCAL COURT | 222,782 | 231,932 | 71,527 | - | 526,241 | 222,956 | 1,410 | 27,208 | 87,282 | 338,856 |
| V097 | PERRY COUNTY FISCAL COURT | 589,546 | 613,759 | 189,281 | 189,670 | 1,582,256 | 590,007 | 3,732 | 72,000 | 238,787 | 904,526 |
| V098 | PIKE COUNTY FISCAL COURT | 1,215,330 | 1,265,243 | 390,196 | 174,222 | 3,044,991 | 1,216,279 | 7,694 | 148,426 | 38,570 | 1,410,969 |
| V099 | POWELL CO FISCAL CT | 510,592 | 531,562 | 163,932 | 128,549 | 1,334,635 | 510,991 | 3,232 | 62,358 | 2,287 | 578,868 |
| V100 | PULASKI CO FISCAL CT | 930,017 | 968,213 | 298,593 | 69,843 | 2,266,666 | 930,744 | 5,888 | 113,581 | 161,331 | 1,211,544 |
| V101 | ROBERTSON CO FISCAL CT | 79,446 | 82,709 | 25,507 | 21,201 | 208,863 | 79,508 | 503 | 9,703 | 17,335 | 107,049 |
| V102 | ROCKCASTLE CO FISCAL CT | 410,663 | 427,528 | 131,848 | 31,363 | 1,001,402 | 410,983 | 2,600 | 50,153 | 1,965 | 465,701 |
| V103 | ROWAN CO FISCAL COURT | 605,519 | 630,387 | 194,409 | 489,514 | 1,919,829 | 605,991 | 3,833 | 73,951 | 2,145 | 685,920 |
| V104 | RUSSELL CO FISCAL COURT | 368,228 | 383,351 | 118,224 | 19,558 | 889,361 | 368,516 | 2,331 | 44,971 | 49,567 | 465,385 |
| V105 | SCOTT CO FISCAL CT | 570,213 | 593,631 | 183,074 | 180,683 | 1,527,601 | 570,658 | 3,610 | 69,639 | 2,479 | 646,386 |
| V106 | SHELBY CO FISCAL COURT | 517,212 | 538,454 | 166,057 | 111,614 | 1,333,337 | 517,616 | 3,274 | 63,166 | 2,355 | 586,411 |
| V107 | SIMPSON CO FISCAL COURT | 462,509 | 481,504 | 148,494 | 82,406 | 1,174,913 | 462,871 | 2,928 | 56,485 | 27,321 | 549,605 |
| V108 | SPENCER CO TREASURER | 214,911 | 223,737 | 69,000 | 46,391 | 554,039 | 215,079 | 1,361 | 26,247 | 983 | 243,670 |
| V109 | TAYLOR COUNTY FISCAL COUR | 444,633 | 462,894 | 142,755 | 104,076 | 1,154,358 | 444,980 | 2,815 | 54,302 | 6,424 | 508,521 |
| V110 | TODD COUNTY FISCAL COURT | 307,469 | 320,097 | 98,717 | 113,587 | 839,870 | 307,710 | 1,947 | 37,551 | 36,854 | 384,062 |
| V111 | TRIGG COUNTY FISCAL COURT | 362,576 | 377,467 | 116,409 | 112,770 | 969,222 | 362,859 | 2,295 | 44,281 | 1,616 | 411,051 |
| V112 | TRIMBLE CO FISCAL COURT | 250,447 | 260,732 | 80,409 | 347,519 | 939,107 | 250,642 | 1,586 | 30,587 | 115,114 | 397,929 |
| V113 | UNION COUNTY FISCAL COURT | 405,414 | 422,064 | 130,163 | 81,068 | 1,038,709 | 405,730 | 2,567 | 49,512 | 40,428 | 498,237 |
| V114 | WARREN COUNTY FISCAL COUR | 1,292,416 | 1,345,495 | 414,945 | 284,528 | 3,337,384 | 1,293,425 | 8,182 | 157,840 | 257,822 | 1,717,269 |
| V115 | WASHINGTON CO FIS COURT | 255,324 | 265,810 | 81,975 | 51,636 | 654,745 | 255,524 | 1,616 | 31,182 | 39,174 | 327,496 |
| V116 | WAYNE COUNTY FISCAL COURT | 595,049 | 619,488 | 191,047 | 53,318 | 1,458,902 | 595,514 | 3,767 | 72,672 | 14,875 | 686,828 |
| V117 | WEBSTER CO FISCAL COURT | 449,050 | 467,493 | 144,173 | - | 1,060,716 | 449,401 | 2,843 | 54,842 | 243,371 | 750,457 |
| V119 | CITY OF HIGHLAND HEIGHTS | 51,919 | 54,052 | 16,669 | 32,906 | 155,546 | 51,960 | 329 | 6,341 | 206 | 58,836 |
| V120 | WOODFORD CO FISCAL COURT | 483,396 | 503,249 | 155,200 | 41,051 | 1,182,896 | 483,773 | 3,060 | 59,036 | 131,096 | 676,965 |
| V122 | FAMILY HEALTH CENTER | 2,694,787 | 2,805,461 | 865,193 | - | 6,365,441 | 2,696,891 | 17,060 | 329,109 | 197,621 | 3,240,681 |
| V125 | LOUISVILLE MEM COMM | 23,125 | 24,075 | 7,425 | 16,880 | 71,505 | 23,144 | 146 | 2,824 | 19,261 | 45,375 |
| V126 | LOU & JEFF CO RIVERPORT | 23,008 | 23,953 | 7,387 | 2,571 | 56,919 | 23,026 | 146 | 2,810 | 61,459 | 87,441 |
| V127 | LOU LABOR MANAGER COM | 10,328 | 10,752 | 3,316 | - | 24,396 | 10,336 | 65 | 1,261 | 198 | 11,860 |
| V129 | T A R C | 5,045,528 | 5,252,746 | 1,619,926 | 97,124 | 12,015,324 | 5,049,468 | 31,943 | 616,200 | 1,154,982 | 6,852,593 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| V130 | ANCHORAGE BD OF EDUCATION | 125,855 | 131,023 | 40,407 | 1,738 | 299,023 | 125,953 | 797 | 15,370 | 42,304 | 184,424 |
| V136 | MOUNTAIN ARTS CENTER | - | - | - | - | - | - | - | - | 68,937 | 68,937 |
| V137 | FRANKLIN CO CONS DIST | 9,707 | 10,106 | 3,117 | 9,108 | 32,038 | 9,714 | 61 | 1,185 | 15,267 | 26,227 |
| V145 | CITY OF WURLAND | 11,539 | 12,012 | 3,705 | 2,023 | 29,279 | 11,548 | 73 | 1,409 | 4,487 | 17,517 |
| V147 | HARDIN CO WATER DIST #2 | 608,262 | 633,243 | 195,290 | 234,998 | 1,671,793 | 608,737 | 3,851 | 74,286 | 2,601 | 689,475 |
| V151 | HOUSING AUTH OF HENDERSON | 173,691 | 180,825 | 55,766 | 6,525 | 416,807 | 173,827 | 1,100 | 21,213 | 40,818 | 236,958 |
| V156 | JEFF CO BD OF ED | 29,475,299 | 30,685,848 | 9,463,382 | - | 69,624,529 | 29,498,306 | 186,607 | 3,599,747 | 7,172,426 | 40,457,086 |
| V158 | BIG SANDY AREA COMM PRO | 301,728 | 314,120 | 96,873 | 7,737 | 720,458 | 301,964 | 1,910 | 36,849 | 137,086 | 477,809 |
| V159 | CITY OF ERLANGER | 286,385 | 298,147 | 91,947 | - | 676,479 | 286,609 | 1,813 | 34,976 | 278,081 | 601,479 |
| V163 | EAST BERNSTADT BD OF ED | 62,998 | 65,585 | 20,226 | 37,429 | 186,238 | 63,047 | 399 | 7,694 | 12,480 | 83,620 |
| V171 | CITY OF ADAIRVILLE | 27,511 | 28,641 | 8,833 | 10,648 | 75,633 | 27,532 | 174 | 3,360 | 4,963 | 36,029 |
| V176 | MADISON CO CONSERVAT DIST | 6,084 | 6,334 | 1,953 | 695 | 15,066 | 6,089 | 39 | 743 | 29 | 6,900 |
| V179 | MARSHALL CO SEN CITIZENS | - | - | - | 3,684 | 3,684 | - | - | - | 46,547 | 46,547 |
| V189 | CITY OF CENTRAL CITY | 212,801 | 221,541 | 68,322 | 801 | 502,664 | 212,967 | 1,347 | 25,989 | 39,212 | 279,515 |
| V196 | CITY OF HAZARD | 6,088 | 6,338 | 1,955 | 122,105 | 15,182 | 6,093 | 39 | 744 | 804 | 7,680 |
| V197 | CITY OF BUTLER | 592,649 | 616,988 | 190,277 | 122,105 | 1,522,019 | 593,111 | 3,752 | 72,379 | 266,826 | 936,068 |
| V198 | MOUNTAIN WATER DISTRICT | 342,936 | 357,021 | 110,104 | 126,350 | 936,411 | 343,204 | 2,171 | 41,882 | 1,420 | 388,677 |
| V200 | PULASKI COUNTY LIBRARY | 90,069 | 93,768 | 28,918 | 5,751 | 218,506 | 90,139 | 570 | 11,000 | 8,701 | 110,410 |
| V205 | BARREN/METCALFE CO AMB SR | 15,157 | 15,780 | 4,866 | 12,822 | 48,625 | 15,169 | 96 | 1,851 | 36,152 | 53,268 |
| V206 | SHELBYVILLE MUN WATER&SEWER | 221,720 | 230,836 | 71,189 | 92,796 | 616,550 | 221,902 | 1,404 | 27,079 | 6,141 | 256,526 |
| V207 | BELL CO PUBLIC LIBRARY | 42,184 | 43,917 | 13,544 | 7,185 | 106,830 | 42,217 | 267 | 5,152 | 198 | 47,831 |
| V208 | CITY OF TOURISM | 69,409 | 72,259 | 22,284 | 63,085 | 227,037 | 69,463 | 439 | 8,477 | 1,127 | 79,506 |
| V218 | MURRAY WALTONSM COMMISSION | 13,858 | 14,427 | 4,449 | 3,851 | 36,585 | 13,869 | 88 | 1,692 | 1,655 | 17,304 |
| V218 | MURRAY WALTONSM COMMISSION | 156,040 | 162,449 | 50,089 | 88,945 | 457,533 | 156,162 | 988 | 19,057 | 74,795 | 251,002 |
| V224 | BELLEVUE BD OF EDUCATION | 18,595 | 19,358 | 5,970 | 3,619 | 47,542 | 18,609 | 118 | 2,271 | 2,881 | 23,879 |
| V230 | OWENSBORO RIVERPORT AUTH | 387,324 | 403,117 | 124,320 | 9,695 | 924,346 | 387,517 | 2,451 | 47,290 | 30,062 | 467,320 |
| V236 | BIG SANDY AREA DEV DIST | 382,151 | 397,846 | 122,694 | 10,713 | 913,404 | 382,450 | 2,419 | 46,671 | 112,023 | 543,563 |
| V237 | BLUE GRASS COMM ACTION | 746,531 | 777,190 | 239,682 | 73,006 | 1,836,409 | 747,114 | 4,726 | 91,172 | 347,171 | 1,190,183 |
| V247 | HARDIN CO WATER DIST #1 | 613,596 | 638,796 | 197,002 | 379,748 | 1,829,142 | 614,207 | 3,885 | 74,937 | 40,634 | 733,531 |
| V251 | HENDERSON CO RIVER AUTH | 126,109 | 131,288 | 40,489 | 38,719 | 336,605 | 126,205 | 798 | 15,401 | 18,709 | 161,115 |
| V259 | KENTON CO PUBLIC LIBRARY | 786,238 | 818,528 | 252,431 | 43,934 | 1,901,131 | 786,852 | 4,978 | 96,022 | 65,736 | 953,588 |
| V263 | LAUREL CO BD OF EDUCATION | 1,522,545 | 1,585,075 | 488,831 | - | 3,596,451 | 1,523,734 | 9,639 | 185,945 | 575,896 | 2,295,214 |
| V271 | RUSSELLVILLE ELEC PL BD | 192,064 | 199,952 | 61,664 | 60,597 | 514,277 | 192,214 | 1,216 | 23,456 | 831 | 217,717 |
| V281 | HOUSING AUTH OF MAYSVILLE | 61,776 | 64,313 | 19,834 | 19,097 | 165,020 | 61,824 | 391 | 7,545 | 11,004 | 80,764 |
| V298 | CITY OF PIKEVILLE | 462,586 | 481,584 | 148,519 | 294,640 | 1,387,329 | 462,947 | 2,929 | 56,495 | 1,766 | 524,137 |
| V300 | HOUSING AUTH OF SOMERSET | 77,002 | 80,164 | 24,722 | 1,800 | 183,688 | 77,062 | 487 | 9,404 | 8,043 | 114,996 |
| V305 | CITY OF CAVE CITY | 92,683 | 96,490 | 29,575 | 50,261 | 269,191 | 92,756 | 587 | 11,319 | 25,024 | 129,686 |
| V306 | HOUSING AUTH OF SHELBYVILLE | 15,863 | 16,515 | 5,093 | 3,131 | 40,602 | 15,876 | 100 | 1,937 | 15,107 | 33,020 |
| V308 | NORTHERN KY AREA DEV.DIST | 477,727 | 497,347 | 153,380 | - | 1,128,454 | 478,100 | 3,024 | 58,344 | 126,963 | 666,431 |
| V319 | CAMPBELL CO BD OF ED | 1,234,413 | 1,285,110 | 396,323 | 135,985 | 3,051,831 | 1,235,377 | 7,815 | 150,756 | 177,427 | 1,571,375 |
| V324 | CHRISTIAN CO CONS DIST | 5,402 | 5,624 | 1,734 | 205 | 12,965 | 5,406 | 34 | 660 | 20,420 | 26,520 |
| V330 | CITY OF OWENSBORO | 1,696,700 | 1,766,383 | 544,745 | 183,119 | 4,190,947 | 1,698,025 | 10,742 | 207,215 | 51,601 | 1,967,583 |
| V336 | SANDY VALLEY TRANS SER IN | 332,665 | 346,327 | 106,806 | 37,801 | 823,599 | 332,924 | 2,106 | 40,628 | 40,361 | 416,019 |
| V337 | FRANKFORT ELEC WATER BD | 2,060,874 | 2,145,513 | 661,668 | 399,518 | 5,267,573 | 2,062,483 | 13,047 | 251,690 | 16,501 | 2,343,721 |
| V347 | CITY OF RADCLIFF | 365,251 | 380,252 | 117,268 | 1,177 | 863,948 | 365,536 | 2,312 | 44,607 | 101,681 | 514,136 |
| V359 | CITY OF ELSMERE | 84,768 | 88,249 | 27,216 | 48,856 | 249,089 | 84,834 | 537 | 10,353 | 114,782 | 195,058 |
| V363 | LONDON LAUREL CO COMM CTR | 116,648 | 121,439 | 37,451 | 19,321 | 294,859 | 116,739 | 738 | 14,246 | 543 | 132,266 |
| V373 | PADUCAH MCCRACKEN CO TOUR | 48,655 | 50,654 | 15,621 | 15,262 | 130,192 | 48,693 | 308 | 5,942 | 4,268 | 59,211 |
| V376 | CITY OF BERA | 1,076,032 | 1,120,224 | 345,473 | 239,306 | 2,781,035 | 1,076,873 | 6,812 | 131,414 | 4,886 | 1,219,985 |
| V398 | CITY OF ELKHORN CITY | 28,495 | 29,666 | 9,149 | 21,449 | 88,759 | 28,518 | 180 | 3,480 | 5,499 | 37,677 |
| V400 | PULASKI CO SOIL CONS DIST | 16,481 | 17,158 | 5,291 | 1,941 | 40,871 | 16,494 | 104 | 2,013 | 682 | 19,293 |
| V405 | MARY W WILSON MEM PUB LIB | 35,713 | 37,180 | 11,466 | 8,161 | 92,520 | 35,741 | 226 | 4,362 | 17,025 | 57,354 |
| V407 | BELL/WHITLEY COMM ACTION | 444,891 | 463,162 | 142,837 | 61,095 | 1,111,985 | 445,238 | 2,817 | 54,334 | 2,079 | 504,468 |
| V419 | DAYTON CITY SCHOOLS | 201,081 | 209,339 | 64,559 | 36,655 | 511,634 | 201,238 | 1,273 | 24,558 | 1,785 | 228,854 |
| V424 | PENNYRILE ALLIED COMM SER | 531,829 | 553,671 | 170,750 | 60,294 | 1,316,544 | 532,245 | 3,367 | 64,951 | 138,003 | 738,566 |
| V430 | OWENSBORO MUN UTILITIES | 2,923,096 | 3,043,147 | 938,494 | 76,343 | 6,981,080 | 2,925,379 | 18,506 | 356,992 | 393,975 | 3,694,852 |
| V436 | APPALACHIAN RES & DEFENSE | 316,672 | 329,678 | 101,671 | 316,042 | 1,064,063 | 316,919 | 2,005 | 38,675 | 1,037 | 358,636 |
| V437 | FKT/FKLN CO TOUR&CONV COM | 20,471 | 21,312 | 6,572 | - | 48,355 | 20,487 | 130 | 2,500 | 10,215 | 33,332 |
| V447 | CITY OF ELIZABETHTOWN | 1,259,604 | 1,311,335 | 404,411 | 157,699 | 3,133,049 | 1,260,587 | 7,974 | 153,833 | 31,693 | 1,454,087 |
| V459 | LUDLOW BD OF EDUCATION | 109,959 | 114,475 | 35,304 | 259,738 | 509,738 | 110,045 | 696 | 13,429 | 87,016 | 211,186 |
| V463 | LONDON LAUREL TOURIST COM | 23,013 | 23,958 | 7,388 | 10,112 | 64,471 | 23,030 | 146 | 2,810 | 18,384 | 44,370 |
| V473 | PADUCAH POWER SYSTEM | 907,372 | 944,637 | 291,322 | 148,349 | 2,291,680 | 908,081 | 5,744 | 110,815 | 63,749 | 1,088,389 |
| V476 | KY RIVER FOOTHILLS DEV CO | 781,977 | 814,093 | 251,063 | 191,676 | 2,038,809 | 782,588 | 4,951 | 95,501 | 1,393,557 | 2,276,597 |
| V500 | WEST PULASKI WATER DISTR | 62,046 | 64,594 | 19,921 | 23,253 | 169,814 | 62,094 | 393 | 7,578 | 8,816 | 78,881 |
| V505 | CITY OF PARK CITY | 4,422 | 4,603 | 1,420 | 1,699 | 12,144 | 4,425 | 28 | 540 | 18 | 5,011 |
| V507 | BELL CO SOLID WASTE OFFIC | 29,391 | 30,598 | 9,436 | - | 69,425 | 29,414 | 186 | 3,589 | 9,661 | 42,850 |
| V508 | CITY OF UNION | 18,131 | 18,875 | 5,821 | 15,411 | 58,238 | 18,145 | 115 | 2,214 | 6,977 | 27,451 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| V524 | HOPKINSVILLE WATER ENV ATH | 589,510 | 613,721 | 189,269 | 208,466 | 1,600,966 | 589,970 | 3,732 | 71,996 | 59,282 | 724,980 |
| V530 | AUDUBON AREA COMM SER INC | 2,282,615 | 2,376,361 | 732,860 | 248,361 | 5,640,197 | 2,284,398 | 14,451 | 278,771 | 60,910 | 2,638,530 |
| V537 | CAPITAL COMMUNITY E I D A | 14,500 | 15,095 | 4,655 | 43 | 34,293 | 14,511 | 92 | 1,771 | 12,414 | 28,788 |
| V547 | ELIZABETHTOWN TOUR/CON BU | 32,231 | 33,555 | 10,348 | 4,791 | 80,925 | 32,256 | 204 | 3,936 | 44,173 | 80,569 |
| V549 | BEECHWOOD BOARD OF EDUC | 200,778 | 209,024 | 64,462 | 35,846 | 510,110 | 200,935 | 1,271 | 24,521 | 19,081 | 245,808 |
| V563 | LONDON-LAUREL CO IDA | 14,932 | 15,545 | 4,794 | 11,527 | 46,798 | 14,943 | 95 | 1,824 | 15,558 | 21,965 |
| V576 | SOUTHERN MADISON WATER DT | 52,182 | 54,325 | 16,754 | 53,522 | 123,261 | 52,222 | 330 | 6,373 | 70,483 | 123,261 |
| V607 | PINEVILLE UTILITY COMM | 179,981 | 187,373 | 57,785 | 42,324 | 478,661 | 180,121 | 1,139 | 21,981 | 40,098 | 243,339 |
| V619 | SOUTHGATE BD OF ED | 42,455 | 44,198 | 13,631 | 142,608 | 46,798 | 42,488 | 269 | 5,185 | 5,327 | 51,269 |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 578,391 | 602,145 | 185,699 | 99,539 | 1,465,774 | 578,843 | 3,662 | 70,638 | 57,776 | 710,919 |
| V630 | CITY OF WHITESVILLE | 23,719 | 24,693 | 7,615 | 18,002 | 56,027 | 23,737 | 150 | 2,897 | 13,318 | 40,102 |
| V637 | FARMDALE WATER DISTRICT | 17,066 | 17,767 | 5,479 | 58,695 | 58,314 | 17,079 | 108 | 2,084 | 33,881 | 52,881 |
| V647 | CITY OF VINE GROVE | 100,579 | 104,710 | 32,292 | 296,276 | 296,276 | 100,657 | 637 | 12,283 | 5,898 | 119,475 |
| V659 | KENTON CO BD OF ED | 3,007,977 | 3,131,514 | 965,746 | 188,918 | 7,294,155 | 3,010,326 | 19,043 | 367,358 | 215,770 | 3,612,497 |
| V663 | LAUREL CO CONSERV DIST | 8,795 | 9,156 | 2,824 | 1,030 | 21,805 | 8,802 | 56 | 1,074 | 10,264 | 10,264 |
| V673 | PADUCAH-MCCRACKEN CO JOIN | 235,200 | 244,860 | 75,514 | 30,000 | 585,574 | 235,384 | 1,489 | 28,725 | 59,978 | 325,576 |
| V676 | MADISON CO UTILITIES DIST | 96,625 | 100,593 | 31,023 | 20,090 | 248,331 | 96,701 | 612 | 11,801 | 7,261 | 116,375 |
| V707 | BELL CO CONSERVATION DIST | 2,376 | 2,474 | 763 | 718 | 6,331 | 2,378 | 15 | 290 | 10 | 2,693 |
| V708 | HEBRON FIRE PROTECTION DI | 11,228 | 11,689 | 3,605 | 3,909 | 30,431 | 11,237 | 71 | 1,371 | 4,055 | 16,734 |
| V719 | SILVER GROVE BD OF ED | - | - | - | 10,805 | 10,805 | - | - | - | 125,619 | 125,619 |
| V724 | PENNYRILLE AREA DEVP DIST | 278,756 | 290,205 | 89,498 | 23,385 | 681,844 | 278,974 | 1,765 | 34,044 | 101,082 | 415,865 |
| V730 | GREEN RIV AREA DEL DIST | 362,867 | 377,769 | 116,503 | 53 | 857,192 | 363,150 | 2,297 | 44,316 | 122,603 | 533,366 |
| V737 | KY ASSOC OF CO (KACO) | 566,711 | 589,986 | 181,949 | 17,445 | 1,356,091 | 567,154 | 3,588 | 69,211 | 130,235 | 770,188 |
| V756 | JEFF CO MED CENTER LAUNDR | 360,333 | 375,132 | 115,689 | 886,260 | 886,260 | 360,614 | 2,281 | 44,007 | 59,590 | 466,492 |
| V759 | ERLANGER/ELSMERE BD OF ED | 560,575 | 583,597 | 179,979 | 70,836 | 1,394,987 | 561,012 | 3,549 | 68,462 | 150,790 | 783,813 |
| V773 | MCCRACKEN CO PUB LIBRARY | 166,808 | 173,659 | 53,556 | - | 394,023 | 166,939 | 1,056 | 20,372 | 50,743 | 239,110 |
| V808 | POINT PLEASANT FIRE DIST | 327 | 340 | 105 | 772 | 327 | - | 2 | 40 | 16,411 | 16,780 |
| V819 | NEWPORT BD OF ED | 496,407 | 516,794 | 159,377 | 35,693 | 1,208,271 | 496,794 | 3,143 | 60,625 | 154,897 | 715,459 |
| V830 | REGIONAL WTR RESOURCE AGY | 744,122 | 774,683 | 238,909 | 81,237 | 1,838,951 | 744,703 | 4,711 | 90,878 | 13,665 | 853,957 |
| V856 | KYIANA REG PLANNING DEV | 617,057 | 642,399 | 198,113 | - | 1,457,569 | 617,539 | 3,907 | 75,360 | 380,011 | 1,076,817 |
| V859 | COVINGTON BD OF ED | 1,510,777 | 1,572,824 | 485,053 | 317,985 | 3,886,639 | 1,511,956 | 9,565 | 184,508 | 6,895 | 1,712,924 |
| V873 | PADUCAH-MCCRACKEN CO RIV | 65,189 | 67,866 | 20,930 | - | 153,985 | 65,240 | 413 | 7,961 | 138,993 | 212,607 |
| V919 | CITY OF WILDER | 33,910 | 35,302 | 10,887 | 3,646 | 83,745 | 33,936 | 215 | 4,141 | 10,259 | 48,551 |
| V930 | OWENSBORO METRO PLAN COMM | 90,170 | 93,873 | 28,950 | 3,131 | 216,124 | 90,240 | 571 | 11,012 | 40,528 | 142,351 |
| V937 | HOUSING AUTH OF FRANKFORT | 99,316 | 103,395 | 31,887 | - | 234,598 | 99,394 | 629 | 12,129 | 28,986 | 141,138 |
| V959 | CITY OF COVINGTON | 1,055,457 | 1,098,804 | 338,867 | 250,270 | 2,743,398 | 1,056,281 | 6,682 | 128,901 | 38,334 | 1,230,198 |
| W001 | ADAIR COUNTY ATTORNEY | 20,366 | 21,202 | 6,539 | - | 48,107 | 20,382 | 129 | 2,487 | 11,292 | 34,290 |
| W003 | ANDERSON COUNTY ATTORNEY | 6,838 | 7,119 | 2,196 | - | 16,153 | 6,844 | 43 | 835 | 21,795 | 29,517 |
| W004 | BALLARD COUNTY ATTORNEY | 12,878 | 13,407 | 4,135 | - | 30,420 | 12,888 | 82 | 1,573 | 4,456 | 18,999 |
| W010 | BOYD COUNTY ATTORNEY | 33,772 | 35,159 | 10,843 | 16,482 | 96,256 | 33,799 | 214 | 4,125 | 21,219 | 59,357 |
| W011 | BOYLE COUNTY ATTORNEY | 11,789 | 12,273 | 3,785 | 4,967 | 32,814 | 11,798 | 75 | 1,440 | 19,978 | 33,291 |
| W013 | BREATHITT CO ATTORNEY | 9,804 | 10,206 | 3,148 | - | 23,158 | 9,811 | 62 | 1,197 | 21,003 | 32,073 |
| W015 | BULLITT COUNTY ATTORNEY | 64,011 | 66,639 | 20,551 | 1,285 | 152,486 | 64,061 | 405 | 7,817 | 40,904 | 113,187 |
| W016 | BUTLER COUNTY ATTORNEY | 3,853 | 4,011 | 1,237 | - | 9,101 | 3,856 | 24 | 471 | 21,297 | 25,648 |
| W017 | CALDWELL COUNTY ATTORNEY | 17,247 | 17,956 | 5,537 | 2,032 | 42,772 | 17,261 | 109 | 2,106 | 8,483 | 27,959 |
| W018 | CALLOWAY COUNTY ATTORNEY | 35,233 | 36,680 | 11,312 | 4,107 | 87,332 | 35,260 | 223 | 4,303 | 14,227 | 54,013 |
| W019 | CAMPBELL COUNTY ATTORNEY | 78,950 | 82,193 | 25,348 | - | 186,491 | 79,012 | 500 | 9,642 | 70,991 | 160,145 |
| W020 | CARLISLE COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 17,531 | 17,531 |
| W021 | CARROLL COUNTY ATTORNEY | 3,837 | 3,994 | 1,232 | 11,185 | 20,248 | 3,840 | 24 | 469 | 3,287 | 7,620 |
| W022 | CHILD SUPPORT ENFORCEMENT | 11,801 | 12,285 | 3,789 | - | 27,875 | 11,810 | 75 | 1,441 | 18,095 | 31,421 |
| W024 | CHRISTIAN COUNTY ATTORNEY | 58,290 | 60,684 | 18,715 | - | 137,689 | 58,335 | 369 | 7,119 | 54,640 | 120,463 |
| W026 | CLAY COUNTY ATTORNEY | 22,835 | 23,773 | 7,331 | 40 | 53,979 | 22,853 | 145 | 2,789 | 10,641 | 36,428 |
| W027 | CLINTON CO ATTORNEY | 12,975 | 13,508 | 4,166 | - | 30,649 | 12,985 | 82 | 1,585 | 2,538 | 17,190 |
| W029 | CUMBERLAND CO ATTORNEY | 10,982 | 11,433 | 3,526 | 380 | 26,321 | 10,990 | 70 | 1,341 | 4,284 | 16,685 |
| W031 | EDMONSON COUNTY ATTORNEY | 4,450 | 4,633 | 1,429 | 1,051 | 11,563 | 4,453 | 28 | 543 | 613 | 5,637 |
| W032 | ELLIOTT COUNTY ATTORNEY | 9,570 | 9,963 | 3,072 | - | 22,605 | 9,577 | 61 | 1,169 | 3,721 | 14,528 |
| W033 | ESTILL COUNTY ATTORNEY | 16,146 | 16,809 | 5,184 | - | 38,139 | 16,158 | 102 | 1,972 | 12,836 | 31,068 |
| W035 | FLEMING COUNTY ATTORNEY | 30,855 | 32,123 | 9,907 | - | 72,885 | 30,880 | 195 | 3,768 | 22,302 | 57,145 |
| W036 | FLOYD COUNTY ATTORNEY | 13,455 | 14,007 | 4,320 | 42,973 | 74,755 | 13,465 | 85 | 1,643 | 15,193 | 15,193 |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | 425 | 425 | - | - | - | 41,920 | 41,920 |
| W041 | GRANT COUNTY CHILD SUPPOR | 17,937 | 18,674 | 5,759 | 3,524 | 45,894 | 17,951 | 114 | 2,191 | 4,514 | 24,770 |
| W043 | GRAYSON COUNTY ATTORNEY | 18,224 | 18,972 | 5,851 | 11,716 | 54,763 | 18,238 | 115 | 2,226 | 30,135 | 50,714 |
| W044 | GREEN COUNTY ATTORNEY | 8,186 | 8,522 | 2,628 | 141 | 19,477 | 8,192 | 52 | 1,000 | 17,881 | 27,125 |
| W045 | GREENUP CO ATTY/CHILD SUP | 22,601 | 23,529 | 7,256 | - | 53,386 | 22,619 | 143 | 2,760 | 12,218 | 37,740 |
| W047 | HARDIN COUNTY ATTORNEY | 113,997 | 118,679 | 36,600 | 49,459 | 318,735 | 114,086 | 722 | 13,922 | 35,763 | 164,493 |
| W048 | HARLAN COUNTY ATTORNEY | 48,857 | 50,864 | 15,686 | 3,485 | 118,892 | 48,895 | 309 | 5,967 | 35,327 | 90,498 |
| W050 | HART COUNTY ATTORNEY | 26,684 | 27,780 | 8,567 | 2,075 | 65,106 | 26,705 | 169 | 3,259 | 16,099 | 46,232 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| W051 | HENDERSON CO ATTORNEY | 47,485 | 49,436 | 15,246 | 11,745 | 123,912 | 47,523 | 301 | 5,799 | 6,834 | 60,457 |
| W052 | HENRY COUNTY ATTORNEY | 7,157 | 7,451 | 2,298 | 13,602 | 30,508 | 7,163 | 45 | 874 | 9,531 | 17,613 |
| W055 | JACKSON COUNTY ATTORNEY | 11,470 | 11,941 | 3,683 | 6,173 | 33,267 | 11,479 | 73 | 1,401 | 9,385 | 22,338 |
| W056 | JEFFERSON CO ATTORNEY | 879,123 | 915,228 | 282,253 | - | 2,076,604 | 879,809 | 5,566 | 107,365 | 407,507 | 1,400,247 |
| W058 | JOHNSON CO ATTORNEY | 25,276 | 26,314 | 8,115 | 6,791 | 66,496 | 25,296 | 160 | 3,087 | 2,804 | 31,347 |
| W060 | KNOTT COUNTY ATTORNEY | 15,767 | 16,414 | 5,062 | - | 37,243 | 15,779 | 100 | 1,926 | 13,998 | 31,803 |
| W061 | KNOX COUNTY ATTORNEY | 28,152 | 29,309 | 9,039 | - | 66,500 | 28,174 | 178 | 3,438 | 28,817 | 60,607 |
| W063 | LAUREL COUNTY ATTORNEY | 62,736 | 65,312 | 20,142 | 5,653 | 153,843 | 62,785 | 397 | 7,662 | 23,309 | 94,153 |
| W064 | LAWRENCE COUNTY ATTORNEY | 15,488 | 16,124 | 4,973 | 2,701 | 39,286 | 15,500 | 98 | 1,892 | 12,261 | 29,771 |
| W066 | LESLIE COUNTY ATTORNEY | 14,209 | 14,793 | 4,562 | 7,163 | 40,727 | 14,220 | 90 | 1,735 | 13,064 | 29,109 |
| W067 | LETCHER COUNTY ATTORNEY | 24,082 | 25,071 | 7,732 | 2,790 | 59,675 | 24,100 | 152 | 2,941 | 10,192 | 37,385 |
| W069 | LINCOLN COUNTY ATTORNEY | 18,119 | 18,863 | 5,817 | - | 42,799 | 18,133 | 115 | 2,213 | 27,407 | 47,868 |
| W070 | LIVINGSTON CO ATTORNEY | 10,615 | 11,051 | 3,408 | 2,388 | 27,462 | 10,623 | 67 | 1,296 | 5,228 | 17,214 |
| W071 | LOGAN COUNTY ATTORNEY | 2,485 | 2,587 | 798 | 90 | 5,960 | 2,487 | 16 | 304 | 6,150 | 8,957 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 6,177 | 6,430 | 1,983 | 2,720 | 17,310 | 6,182 | 39 | 754 | 1,022 | 7,997 |
| W075 | MCLEAN COUNTY ATTORNEY | 2,489 | 2,591 | 799 | 7,550 | 13,429 | 2,491 | 16 | 304 | 1,022 | 2,811 |
| W076 | MADISON COUNTY ATTORNEY | 11,930 | 12,420 | 3,830 | 29,517 | 57,697 | 11,939 | 76 | 1,457 | 385 | 13,857 |
| W077 | MAGOFFIN CO ATTORNEY | 4,841 | 5,040 | 1,554 | 6,875 | 18,310 | 4,845 | 31 | 591 | 7,432 | 12,899 |
| W078 | MARSHALL COUNTY ATTORNEY | 8,420 | 8,766 | 2,703 | 28,138 | 48,027 | 8,426 | 53 | 1,028 | 9,507 | 18,869 |
| W079 | MARION COUNTY ATTORNEY | 4,422 | 4,603 | 1,420 | - | 10,445 | 4,425 | 28 | 540 | 7,876 | 12,869 |
| W080 | MARTIN COUNTY ATTORNEY | 16,828 | 17,519 | 5,403 | 4,286 | 40,171 | 16,841 | 107 | 2,055 | 14,576 | 33,579 |
| W082 | MEADE COUNTY ATTORNEY | 14,907 | 15,520 | 4,786 | - | 37,499 | 14,919 | 94 | 1,821 | 6,959 | 23,793 |
| W083 | MENIFE COUNTY ATTORNEY | 6,838 | 7,119 | 2,196 | 3 | 16,156 | 6,844 | 43 | 835 | 1,489 | 9,211 |
| W084 | MERCER COUNTY ATTORNEY | 17,195 | 17,901 | 5,521 | - | 40,617 | 17,208 | 109 | 2,100 | 12,123 | 31,540 |
| W085 | METCALFE COUNTY ATTORNEY | 14,314 | 14,902 | 4,596 | 999 | 34,811 | 14,325 | 91 | 1,748 | 2,533 | 18,697 |
| W087 | MONTGOMERY CO ATTORNEY | 1,573 | 1,638 | 505 | - | 3,716 | 1,575 | 10 | 192 | 6,247 | 8,024 |
| W090 | NELSON COUNTY ATTORNEY | 39,211 | 40,821 | 12,589 | - | 92,621 | 39,241 | 248 | 4,789 | 10,095 | 54,373 |
| W091 | NICHOLAS COUNTY ATTORNEY | 6,387 | 6,649 | 2,050 | 41,415 | 56,501 | 6,392 | 40 | 780 | 44,252 | 51,464 |
| W092 | OHIO COUNTY ATTORNEY | 15,787 | 16,435 | 5,069 | 548 | 37,839 | 15,799 | 100 | 1,928 | 13,269 | 31,096 |
| W095 | OWSLEY COUNTY ATTORNEY | 9,344 | 9,728 | 3,000 | 2,208 | 24,280 | 9,351 | 59 | 1,141 | 3,468 | 14,019 |
| W096 | PENDLETON COUNTY ATTORNEY | 13,556 | 14,112 | 4,352 | 10,686 | 42,706 | 13,566 | 86 | 1,656 | 539 | 15,847 |
| W097 | PERRY COUNTY ATTORNEY | 37,754 | 39,305 | 12,121 | 22,419 | 111,599 | 37,784 | 239 | 4,611 | 24,175 | 66,809 |
| W098 | PIKE COUNTY ATTORNEY | 94,902 | 98,800 | 30,470 | 14,137 | 238,309 | 94,976 | 601 | 11,590 | 51,692 | 158,859 |
| W099 | POWELL COUNTY ATTORNEY | 16,065 | 16,725 | 5,158 | - | 37,948 | 16,078 | 102 | 1,962 | 16,471 | 34,613 |
| W103 | ROWAN COUNTY ATTORNEY | 2,780 | 2,894 | 892 | 8,514 | 15,080 | 2,782 | 18 | 339 | 365 | 3,504 |
| W104 | RUSSELL COUNTY ATTORNEY | 21,927 | 22,828 | 7,040 | 2,788 | 54,583 | 21,944 | 139 | 2,678 | 5,785 | 30,546 |
| W105 | SCOTT COUNTY ATTORNEY | 14,802 | 15,410 | 4,752 | 26,844 | 61,808 | 14,814 | 94 | 1,808 | 1,861 | 18,577 |
| W106 | SHELBY COUNTY ATTORNEY | 8,041 | 8,371 | 2,582 | - | 18,994 | 8,047 | 51 | 982 | 3,553 | 12,633 |
| W107 | SIMPSON COUNTY ATTORNEY | 1,384 | 1,441 | 444 | 308 | 3,577 | 1,385 | 9 | 169 | 3,130 | 4,693 |
| W109 | TAYLOR COUNTY ATTORNEY | 20,999 | 21,862 | 6,742 | - | 49,824 | 21,016 | 133 | 2,565 | 4,371 | 28,085 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 27,550 | 27,550 |
| W113 | UNION COUNTY ATTORNEY | 1,525 | 1,588 | 490 | 2,746 | 6,349 | 1,526 | 10 | 186 | 2,471 | 4,193 |
| W114 | WARREN CO ATTY/CHILD SUPP | 85,252 | 88,753 | 27,371 | - | 201,376 | 85,319 | 540 | 10,412 | 32,603 | 128,874 |
| W115 | WASHINGTON CO ATTORNEY | 9,876 | 10,282 | 3,171 | 833 | 24,162 | 9,884 | 63 | 1,206 | 4,869 | 16,022 |
| W118 | WHITLEY COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 12,635 | 12,635 |
| W119 | WOLFE COUNTY ATTORNEY | 5,491 | 5,716 | 1,763 | 719 | 13,689 | 5,495 | 35 | 671 | 36,872 | 43,073 |
| W120 | WOODFORD COUNTY ATTORNEY | 25,405 | 26,448 | 8,157 | - | 60,010 | 25,425 | 161 | 3,103 | 9,332 | 38,021 |
| X030 | OWENSBORO DAVISS CO TOUR | 48,950 | 50,960 | 15,716 | 51,605 | 167,231 | 48,988 | 310 | 5,978 | 8,891 | 64,167 |
| X034 | FAYETTE CO ATTORNEY OFF | 244,427 | 254,466 | 78,476 | - | 577,369 | 244,618 | 1,547 | 29,851 | 229,103 | 505,119 |
| X059 | KENTON COUNTY ATTORNEY | 138,148 | 143,821 | 44,354 | - | 326,323 | 138,256 | 875 | 16,872 | 147,322 | 303,325 |
| X105 | GEORGETOWN WATER & SEWER | 504,052 | 524,753 | 161,832 | 51,820 | 1,242,457 | 504,446 | 3,191 | 61,559 | 13,360 | 582,556 |
| X956 | LOU FIREFIGHTERS PENS FUN | 29,685 | 30,905 | 9,531 | 9,725 | 79,846 | 29,709 | 188 | 3,625 | 1,182 | 34,704 |
| TOTAL | | 403,445,031 | 420,014,352 | 129,530,749 | 55,686,966 | 1,008,677,098 | 403,760,066 | 2,554,158 | 49,271,913 | 72,510,912 | 528,097,049 |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|---|---|-----------|-----------|-----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 20025 | JUDL ADM OFF OF THE COURT | 3,413,880 | 4,006,692 | 2,870,857 | 2,920,702 | (77,501) | - |
| 35628 | TRAN DEPT OF INTERGOV PRO | (774) | (774) | (774) | (565) | 732 | - |
| 39931 | JEFFERSON CO CLERK | 473,964 | 558,497 | 396,555 | 390,556 | (17,903) | - |
| 39932 | JEFFERSON CO SHERIFF | 139,343 | 160,548 | 119,885 | 118,373 | (2,181) | - |
| 39933 | KENTON CO COURT CLERK | 35,298 | 45,804 | 25,729 | 32,022 | (4,238) | - |
| 39934 | KENTON CO SHERIFF | 25,537 | 30,078 | 21,376 | 17,544 | (1,477) | - |
| 39935 | CAMPBELL COUNTY CLERK | 49,089 | 58,071 | 40,869 | 41,679 | (3,861) | - |
| 39936 | CAMPBELL CO SHERIFF | 31,729 | 35,904 | 27,887 | 25,462 | 300 | - |
| 39937 | FAYETTE CO CLERK | 159,432 | 190,939 | 130,612 | 121,248 | (11,938) | - |
| 39938 | FAYETTE CO SHERIFF | 63,181 | 80,177 | 47,676 | 48,611 | (4,549) | - |
| 39939 | DAVISS CO CLERK | 51,892 | 61,937 | 42,701 | 39,748 | (3,091) | - |
| 39940 | DAVISS CO SHERIFF | 20,800 | 23,039 | 18,732 | 17,940 | 710 | - |
| 39941 | PIKE CO CLERK | 25,850 | 30,798 | 21,319 | 17,689 | (1,065) | - |
| 39942 | PIKE CO SHERIFF | 56,404 | 63,999 | 49,420 | 45,174 | (449) | - |
| 39943 | HARDIN COUNTY CLERK OFFIC | 51,368 | 61,969 | 41,672 | 38,863 | (2,504) | - |
| 39944 | HARDIN COUNTY SHERIFF | 39,438 | 44,353 | 34,912 | 32,736 | 29 | - |
| 39945 | WARREN COUNTY CLERKS OFF | 68,369 | 79,218 | 58,415 | 55,230 | (1,007) | - |
| 39946 | WARREN COUNTY SHERIFF | 27,306 | 42,020 | 13,956 | 24,632 | (12,397) | - |
| 39947 | BOONE COUNTY CLERK | 92,375 | 104,726 | 81,020 | 75,941 | (2,482) | - |
| 39948 | BOONE COUNTY SHERIFF | 5,602 | 8,906 | 2,607 | 10,501 | (1,215) | - |
| 39949 | CHRISTIAN COUNTY CLERK | 30,562 | 35,743 | 25,813 | 24,518 | (444) | - |
| 39950 | CHRISTIAN COUNTY SHERIFF | 86,512 | 102,624 | 71,767 | 69,959 | (5,573) | - |
| 39951 | MADISON COUNTY CLERK | 44,678 | 53,248 | 36,840 | 37,942 | (3,461) | - |
| 39952 | MADISON COUNTY SHERIFF | 16,508 | 19,156 | 14,082 | 14,131 | (1,130) | - |
| 39961 | BULLITT COUNTY CLERK | 59,802 | 69,142 | 51,232 | 46,703 | (2,210) | - |
| 39962 | BULLITT CO SHERIFF | 116,623 | 127,318 | 106,697 | 69,565 | (2,481) | - |
| 54527 | J&PS DEPT OF CORRECTIONS | - | - | - | - | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | 258 | 369 | 157 | 168 | (36) | - |
| 116A | WAYNE COUNTY ATTORNEY | 17,261 | 18,229 | 16,349 | 15,983 | 2,283 | - |
| A051 | HENDERSON CO TOURIST COMM | (1,581) | (1,123) | (1,992) | (2,619) | (168) | - |
| A073 | HOUSING AUTH OF PADUCAH | 37,780 | 47,504 | 28,904 | 30,145 | (1,196) | - |
| A113 | MORGANFIELD HOUSING AUTH | (5,981) | (5,981) | (5,970) | (5,706) | (672) | - |
| A156 | CITY OF ANCHORAGE | 27,474 | 31,819 | 23,486 | 21,159 | (582) | - |
| AB19 | BELLEVUE/DAYTON FIRE | 2,359 | 2,698 | 2,049 | 1,828 | (79) | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | (68) | (68) | (68) | (49) | 64 | - |
| B008 | BURLINGTON FIRE PRO DIST | 2,400 | 2,827 | 2,009 | 1,871 | (102) | - |
| B010 | HOUSING AUTHORITY OF CATLETTSBURG | 8,156 | 10,142 | 6,342 | 6,565 | 101 | - |
| B015 | CITY OF HILLVIEW | 40,659 | 45,152 | 36,512 | 32,654 | 575 | - |
| B017 | PENNYRILE EMER ASST CTR | 19,514 | 22,018 | 17,209 | 14,302 | (154) | - |
| B018 | W KY ED COOPERATIVE | (14,198) | (12,550) | (15,653) | (14,572) | (6,033) | - |
| B024 | OAK GROVE TOURISM/CONVENTION COMMISSION | 36,889 | 39,024 | 34,877 | 27,971 | 3,116 | - |
| B030 | OWENSBORO/DAV CO ECO DEV | 9,312 | 11,702 | 7,140 | 12,407 | (2,658) | - |
| B035 | GTR FLEMING CO WATER COMM | 3,723 | 4,663 | 2,866 | 3,352 | (297) | - |
| B038 | CITY OF HICKMAN | (647) | 2,576 | (3,559) | (1,803) | (3,788) | - |
| B042 | HOUSING AUTH OF MAYFIELD | 37,985 | 43,455 | 32,959 | 28,348 | (964) | - |
| B043 | GRAYSON CO CONSERV DIST | 1,512 | 1,768 | 1,276 | 1,182 | (44) | - |
| B045 | CITY OF BELLEFONTE | 279 | 319 | 242 | 217 | (6) | - |
| B048 | CITY OF HARLAN | 44,866 | 53,197 | 37,245 | 40,251 | (2,041) | - |
| B051 | HENDERSON CITY/CO PLANNIN | 19,767 | 22,943 | 16,855 | 15,793 | (645) | - |
| B052 | HENRY CO WATER DIST #2 | 45,395 | 53,558 | 37,920 | 38,339 | (1,736) | - |
| B054 | CITY OF NORTONVILLE | 15,391 | 16,613 | 14,255 | 10,821 | (375) | - |
| B058 | JOHNSON CO FISCAL COURT | 102,965 | 119,387 | 87,906 | 85,005 | (3,976) | - |
| B061 | KNOX CO UTILITIES COMM | 24,349 | 27,684 | 21,281 | 18,500 | (26) | - |
| B072 | LAKE BARKLEY TOUR COMM | 2,503 | 2,906 | 2,133 | 1,709 | (129) | - |
| B078 | MARION CO WATER DISTRICT | 25,467 | 28,793 | 22,408 | 19,641 | (1,068) | - |
| B084 | N MERCER WATER DISTRICT | 35,241 | 39,869 | 30,985 | 25,785 | (1,496) | - |
| B087 | MONTGOMERY CO FIRE DIST | 114,335 | 137,497 | 93,152 | 91,872 | (5,072) | - |
| B097 | KY RIVER REGIONAL JAIL | 36,163 | 43,930 | 29,053 | 19,473 | (930) | - |
| B098 | PIKE CO SENIOR CITIZEN PR | (8,808) | (6,840) | (10,567) | (3,131) | (701) | - |
| B100 | CITY OF SCIENCE HILL | 13,741 | 14,852 | 12,705 | 7,006 | (213) | - |
| B104 | RUSSELL CO AMBULANCE SER | 31,749 | 36,987 | 26,948 | 23,597 | (2,271) | - |
| B106 | NORTH SHELBY WATER CO | 25,050 | 29,541 | 20,938 | 21,126 | (766) | - |
| B109 | CAMPBELL/TAYLOR CO I D A | 3,913 | 4,701 | 3,192 | 3,180 | (204) | - |
| B113 | UNION CO ECONOMIC DEVELOP | 3,266 | 3,974 | 2,620 | 2,426 | (617) | - |
| B116 | MONTICELLO/WAYNE TELE BOA | 14,906 | 16,845 | 13,121 | 11,444 | (145) | - |
| B118 | WHITLEY CO CONSERV DIST | 1,752 | 2,441 | 1,125 | 1,177 | (56) | - |
| B124 | HOPKINS-CHRIST CO PLANNIN | 47,144 | 55,820 | 39,201 | 34,821 | (3,319) | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|--|---|-----------|-----------|-----------|-----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| B156 | LOU POLICE RETIRE FUND | 6,062 | 7,052 | 5,153 | 5,074 | (40) | - |
| B179 | HOUSING AUTH OF BENTON | 9,695 | 11,514 | 8,029 | 7,613 | (470) | - |
| B230 | RIVERPARK CTR OWENSBORO | (5,732) | (2,409) | (8,727) | (6,759) | (2,423) | - |
| B256 | BUJCHEL FIRE PROTECT DIST | 5,853 | 6,457 | 5,487 | 5,232 | (143) | - |
| B259 | CITY OF LUDLOW | (19,885) | (18,003) | (21,550) | (17,646) | (1,935) | - |
| B356 | CITY OF DOUGLASS HILLS | 8,191 | 9,288 | 7,180 | 6,499 | 392 | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 67,694 | 71,522 | 64,104 | 59,095 | 198 | - |
| B656 | LOUISVILLE AIRPORT AUTHORITY | 451,439 | 523,890 | 385,007 | 365,249 | (17,801) | - |
| B756 | LEGAL AID SOCIETY INC | 154,798 | 176,096 | 135,233 | 128,670 | (6,759) | - |
| B856 | JEFF CO SOIL/CONSERV DIST | (4,840) | (4,826) | (4,844) | (3,498) | 93 | - |
| B956 | LAKE DREAMLAND FIRE DIST | 7,485 | 8,076 | 6,937 | 7,009 | (140) | - |
| C025 | WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY | 5,792 | 6,767 | 4,898 | 4,713 | (221) | - |
| C079 | JONATHAN CREEK WATER DIST | 6,841 | 9,235 | 4,658 | 264 | (1,441) | - |
| C087 | CITY OF JEFFERSONVILLE | 15,653 | 17,850 | 13,634 | 12,197 | (352) | - |
| C105 | CITY OF SADIEVILLE | 5,446 | 5,763 | 5,147 | 3,540 | 217 | - |
| C106 | CITY OF SIMPSONVILLE | 478 | 4,243 | (2,925) | (369) | (4,956) | - |
| C118 | HOUSING AUTH OF CORBIN | 4,558 | 6,875 | 2,456 | 7,681 | (608) | - |
| C230 | HOUSING AUTH OF OWENSBORO | 52,500 | 62,962 | 42,926 | 37,929 | (2,122) | - |
| C256 | LOUISVILLE/JEFF CO METRO | 6,278,263 | 7,618,913 | 5,052,605 | 4,736,207 | (355,168) | - |
| D017 | CALDWELL CO WATER DISTRICT | (11,340) | (9,874) | (12,641) | (5,918) | (1,098) | - |
| D025 | WINCHESTER-CLARK COUNTY TOURISM | 4,286 | 4,978 | 3,651 | 3,391 | (158) | - |
| D052 | CITY OF PLEASUREVILLE | 428 | 1,180 | 596 | 554 | 769 | - |
| D071 | CITY OF LEWISBURG | 10,135 | 11,985 | 8,438 | 6,450 | (259) | - |
| D079 | NORTH MARSHALL WATER DIST | 34,372 | 39,366 | 29,786 | 28,326 | (301) | - |
| D084 | GTR H/MERCER PL&ZONING CO | 3,535 | 4,106 | 3,012 | 2,709 | (143) | - |
| D098 | CITY OF COAL RUN VILLAGE | 15,093 | 16,157 | 14,096 | 9,224 | 896 | - |
| D113 | UNION CO WATER DISTRICT | 13,403 | 15,680 | 11,317 | 10,704 | (440) | - |
| D118 | WHITLEY CO WATER DIST | 11,705 | 13,505 | 10,055 | 8,326 | (927) | - |
| D135 | WESTERN FLEMING WATER DIS | 17,500 | 19,696 | 15,478 | 12,790 | (255) | - |
| G015 | ZONETON FIRE PROT DIST | 3,867 | 4,149 | 3,603 | 2,250 | (58) | - |
| G090 | NELSON CO. DISPATCH | 82,839 | 87,176 | 78,754 | 75,629 | 5,048 | - |
| G506 | SHELBY CO SUB FIRE DIST | 2,946 | 3,507 | 2,431 | 1,753 | (180) | - |
| J001 | ADAIR CO BD OF EDUCATION | 189,484 | 221,506 | 160,135 | 139,663 | (11,349) | - |
| J002 | CITY OF SCOTTSVILLE | 33,183 | 47,153 | 20,495 | 27,602 | (12,439) | - |
| J003 | CITY OF LAWRENCEBURG | 102,526 | 122,150 | 84,565 | 73,081 | (7,538) | - |
| J004 | BALLARD CO BD OF ED | 46,010 | 61,665 | 31,759 | 35,422 | (7,861) | - |
| J005 | GLASGOW BD OF EDUCATION | 133,320 | 157,591 | 111,101 | 108,534 | (6,509) | - |
| J006 | BATH CO BD OF EDUC | 130,936 | 156,067 | 107,949 | 115,937 | (4,938) | - |
| J007 | CITY OF MIDDLESBORO | 6,033 | 16,228 | (3,200) | 6,756 | (4,552) | - |
| J008 | BOONE CO WATER DISTRICT | 82,752 | 95,797 | 70,785 | 64,683 | (2,849) | - |
| J009 | BOURBON CO BD OF EDUCATIO | 245,017 | 284,471 | 208,849 | 204,055 | (11,155) | - |
| J010 | FAIRVIEW BD OF EDUCATION | 14,620 | 21,469 | 8,409 | 23,253 | (3,167) | - |
| J011 | DANVILLE CITY BD OF ED | 94,838 | 119,421 | 72,405 | 72,537 | (6,570) | - |
| J012 | BRACKEN CO BD OF EDUC | 78,777 | 91,341 | 67,252 | 62,342 | (2,114) | - |
| J013 | BREATHITT CO BD OF ED | 65,310 | 88,162 | 44,520 | 54,134 | (13,942) | - |
| J014 | BRECKINRIDGE CO BD OF ED | 161,303 | 196,979 | 128,716 | 132,176 | (13,773) | - |
| J015 | BULLITT CO BD OF ED | 836,677 | 990,914 | 695,494 | 690,170 | (35,017) | - |
| J016 | BUTLER CO BD OF ED | 125,021 | 148,665 | 103,388 | 105,762 | (5,760) | - |
| J017 | CALDWELL CO BD EDUCATION | 124,532 | 149,789 | 101,433 | 100,268 | (5,363) | - |
| J018 | CALLOWAY CO BD OF EDUC | 108,917 | 138,079 | 82,324 | 83,320 | (14,594) | - |
| J019 | SANITATION DISTRICT NO 1 | 638,996 | 763,976 | 524,690 | 525,643 | (40,258) | - |
| J021 | CARROLL CO BD OF ED | 240,567 | 280,110 | 204,322 | 189,093 | (12,865) | - |
| J022 | CARTER CO BD OF ED | 253,906 | 308,596 | 203,923 | 204,194 | (14,279) | - |
| J023 | CASEY CO BD OF ED | 131,829 | 164,512 | 102,013 | 123,647 | (8,350) | - |
| J024 | CITY OF HOPKINSVILLE | 248,313 | 288,101 | 211,828 | 207,710 | (5,351) | - |
| J025 | CLARK CO BD OF ED | 437,732 | 503,371 | 377,469 | 342,993 | (10,291) | - |
| J026 | CLAY CO BD OF ED | 162,860 | 202,821 | 126,395 | 128,020 | (18,110) | - |
| J027 | CLINTON CO BD OF ED | 94,017 | 116,745 | 73,265 | 86,267 | 556 | - |
| J028 | CRITTENDEN CO BD OF ED | 88,338 | 105,390 | 72,735 | 70,291 | (4,675) | - |
| J029 | CUMBERLAND CO BD OF ED | 81,120 | 93,186 | 70,035 | 60,676 | (344) | - |
| J030 | DAVIESS CO LIBRARY DIST | 98,987 | 114,612 | 84,655 | 80,818 | (2,830) | - |
| J031 | EDMONSON CO BD OF EDUC | 102,087 | 125,734 | 80,497 | 84,842 | (8,684) | - |
| J032 | ELLIOTT CO BD OF ED | 49,573 | 60,478 | 39,613 | 41,874 | (4,091) | - |
| J033 | ESTILL CO CONSERVATION DI | (145) | 65 | (334) | 205 | (148) | - |
| J034 | GREATER LEX CONV&VISITOR | 97,658 | 112,086 | 84,396 | 70,557 | 1,388 | - |
| J035 | FLEMING CO BD OF ED | 86,840 | 111,784 | 64,105 | 61,442 | (13,056) | - |
| J037 | CITY OF FRANKFORT | 280,314 | 345,829 | 220,531 | 252,898 | (26,967) | - |



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|--------------------------------|-----------------------------|---|-----------|-----------|-----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J038 | FULTON COUNTY BD OF EDUC | 23,005 | 28,421 | 18,063 | 21,101 | (2,034) | - |
| J039 | GALLATIN CO BD OF EDUC | 101,071 | 123,529 | 80,548 | 78,308 | (5,222) | - |
| J040 | CITY OF LANCASTER | 87,498 | 95,701 | 79,894 | 68,104 | 2,816 | - |
| J041 | WILLIAMSTOWN INDEPNDNT SC | 55,211 | 68,515 | 43,063 | 42,054 | (4,633) | - |
| J042 | GRAVES CO LIBRARY | 16,881 | 18,901 | 15,019 | 14,467 | 686 | - |
| J043 | GRAYSON CO BD OF ED | 296,507 | 349,354 | 248,113 | 237,822 | (14,571) | - |
| J044 | GREEN CO BD OF EDUCATION | 96,316 | 118,135 | 76,390 | 76,544 | (9,506) | - |
| J045 | RUSSELL INDPRT BD OF ED | 94,402 | 118,369 | 72,535 | 77,827 | (7,528) | - |
| J046 | HANCOCK CO BD EDUCATION | 138,425 | 163,504 | 115,462 | 110,269 | (6,756) | - |
| J047 | HARDIN CO SOIL CN DIST | 1,916 | 2,165 | 1,687 | 1,354 | (35) | - |
| J048 | HARLAN CO BD OF EDUCATION | 252,402 | 304,982 | 204,334 | 203,743 | (14,492) | - |
| J049 | HARRISON CO BD OF ED | 175,443 | 211,271 | 142,690 | 141,954 | (13,418) | - |
| J050 | HART CO BD OF ED | 155,972 | 185,790 | 128,692 | 115,066 | (14,714) | - |
| J051 | HENDERSON PUBLIC LIBRARY | 74,754 | 84,898 | 65,427 | 58,685 | (1,319) | - |
| J052 | EMINENCE INDEP BD OF EDUC | 105,751 | 117,635 | 94,776 | 69,033 | (2,327) | - |
| J053 | HICKMAN CO BD OF ED | 37,920 | 46,695 | 29,905 | 32,103 | (1,618) | - |
| J054 | HOPKINS CO BD OF ED | 358,823 | 443,494 | 281,548 | 295,080 | (39,996) | - |
| J055 | JACKSON CO BD OF ED | 74,975 | 100,536 | 51,700 | 52,623 | (11,650) | - |
| J056 | JEFF CO METRO SEWER DIST | 2,935,160 | 3,367,018 | 2,538,458 | 2,240,215 | (45,081) | - |
| J057 | JESSAMINE CO BD OF ED | 592,610 | 700,753 | 493,620 | 498,483 | (24,988) | - |
| J058 | PAINTSVILLE GAS/WATER SYS | 98,961 | 114,405 | 84,790 | 76,291 | (4,510) | - |
| J059 | KENTON COUNTY AIRPORT BD | 1,357,502 | 1,554,581 | 1,176,481 | 1,054,881 | (36,228) | - |
| J060 | KNOTT CO BD OF EDUCATION | 156,463 | 191,198 | 124,743 | 134,375 | (13,023) | - |
| J061 | KNOX CO BD OF EDUCATION | 296,226 | 356,803 | 240,839 | 212,612 | (30,296) | - |
| J062 | LARUE CO PUBLIC LIBRARY | 8,418 | 9,777 | 7,173 | 7,529 | (537) | - |
| J063 | CITY OF LONDON | 181,378 | 207,161 | 157,694 | 141,560 | (7,134) | - |
| J064 | LAWRENCE CO BD OF ED | 242,069 | 275,755 | 211,128 | 200,053 | (10,273) | - |
| J065 | LEE CO BD OF ED | 35,257 | 46,630 | 24,901 | 33,018 | (3,922) | - |
| J066 | LESLIE CO BD OF ED | 117,639 | 139,449 | 97,684 | 97,060 | (8,206) | - |
| J067 | CITY OF WHITESBURG | 64,640 | 73,206 | 56,757 | 45,470 | (1,584) | - |
| J068 | ELEC PLT BD OF VANCEBURG | 53,752 | 62,726 | 45,522 | 44,927 | 1,297 | - |
| J069 | LINCOLN CO BD OF EDUC | 171,439 | 220,111 | 127,087 | 143,538 | (22,720) | - |
| J070 | LIVINGSTON CO BD OF ED | 128,595 | 150,005 | 108,959 | 101,435 | 685 | - |
| J071 | LOGAN CO BD OF EDUCATION | 117,547 | 152,885 | 85,362 | 107,899 | (13,731) | - |
| J072 | LYON CO. PUBLIC LIBRARY | 8,276 | 9,394 | 7,249 | 6,681 | (129) | - |
| J073 | PADUCAH WATER WORKS | 167,294 | 196,165 | 140,841 | 133,825 | (5,668) | - |
| J074 | MCCREARY CO BD OF EDUCATN | 237,574 | 277,054 | 201,398 | 199,008 | (10,119) | - |
| J075 | MCLEAN CO BD OF ED | 80,493 | 97,487 | 64,966 | 62,776 | (8,495) | - |
| J076 | MADISON CO BD OF ED | 715,599 | 843,901 | 598,093 | 558,519 | (31,008) | - |
| J077 | MAGOFFIN CO BD OF ED | 124,299 | 154,044 | 97,154 | 80,776 | (23,133) | - |
| J078 | MARION CO BD OF EDUCATION | 121,811 | 154,521 | 91,990 | 89,229 | (21,167) | - |
| J079 | MARSHALL COUNTY BD OF ED | 278,085 | 330,136 | 230,441 | 206,854 | (19,501) | - |
| J080 | MARTIN CO BD OF ED | 93,442 | 122,065 | 67,371 | 67,603 | (17,885) | - |
| J081 | MASON CO BD OF ED | 169,755 | 200,875 | 141,259 | 130,578 | (7,342) | - |
| J082 | MEADE CO PUBLIC LIBRARY | 16,970 | 19,883 | 14,300 | 15,004 | 634 | - |
| J083 | MENIFEE CO BD OF ED | 62,064 | 75,638 | 49,664 | 56,625 | (2,707) | - |
| J084 | CITY OF HARRODSBURG | 127,890 | 152,659 | 105,227 | 109,144 | (2,507) | - |
| J085 | METCALFE CO BD OF ED | 127,049 | 149,145 | 106,808 | 101,491 | (5,911) | - |
| J086 | MONROE CO BOARD OF ED | 174,286 | 204,112 | 146,953 | 132,455 | (8,372) | - |
| J087 | MT STERLING WATER WORKS | 81,416 | 95,053 | 68,917 | 66,540 | (2,066) | - |
| J088 | MORGAN CO BD OF EDUCATION | 113,397 | 139,416 | 89,642 | 97,850 | (8,534) | - |
| J089 | MUHLENBERG CO LIB BD DIST | 16,684 | 20,711 | 13,010 | 13,416 | (1,819) | - |
| J090 | CITY OF BARDSTOWN | 195,642 | 235,308 | 159,349 | 171,903 | 5,434 | - |
| J091 | NICHOLAS CO BD OF ED | 33,436 | 45,393 | 22,554 | 27,761 | (4,927) | - |
| J092 | OHIO CO BD OF ED | 221,628 | 271,095 | 176,437 | 172,403 | (17,522) | - |
| J093 | OLDHAM COUNTY BD OF ED | 873,338 | 1,029,125 | 730,685 | 700,690 | (46,057) | - |
| J094 | OWEN CO BD OF ED | 138,745 | 162,836 | 116,676 | 114,946 | (4,842) | - |
| J095 | OWSLEY CO BD OF EDUCATION | 54,560 | 69,622 | 40,833 | 43,255 | (8,322) | - |
| J096 | PENDLETON CO BD OF ED | 110,721 | 138,111 | 85,723 | 93,941 | (6,432) | - |
| J097 | HAZARD CITY SCHOOLS | 85,136 | 96,002 | 75,136 | 72,040 | 265 | - |
| J098 | PIKE CO BD OF EDUCATION | 323,087 | 438,597 | 217,915 | 221,085 | (45,874) | - |
| J099 | POWELL CO BD OF EDUCATION | 184,440 | 215,740 | 155,772 | 157,094 | (9,348) | - |
| J100 | CITY OF SOMERSET | 240,147 | 295,790 | 189,333 | 187,531 | (19,631) | - |
| J101 | ROBERTSON CO BD OF ED | 52,123 | 58,205 | 46,517 | 39,574 | (2,015) | - |
| J102 | ROCKCASTLE CO BD OF ED | 139,522 | 174,760 | 107,371 | 111,243 | (13,990) | - |
| J103 | ROWAN CO BD OF ED | 256,353 | 303,797 | 212,909 | 198,561 | (8,723) | - |
| J104 | RUSSELL CO BD OF ED | 169,485 | 206,948 | 135,253 | 133,086 | (11,309) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|----------|----------|----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J105 | SCOTT CO BOARD OF ED | 837,684 | 960,138 | 725,263 | 695,960 | (21,394) | - |
| J106 | SHELBY CO LIBRARY | 22,929 | 26,196 | 19,928 | 18,074 | (722) | - |
| J107 | SIMPSON CO BD OF ED | 222,732 | 262,238 | 186,550 | 180,372 | (8,805) | - |
| J108 | SPENCER CO BD OF EDUC | 220,158 | 260,212 | 183,480 | 172,118 | (9,581) | - |
| J109 | TAYLOR CO BD OF ED | 245,451 | 282,516 | 211,430 | 187,662 | (10,853) | - |
| J110 | TODD CO BD OF ED | 148,951 | 176,801 | 123,460 | 122,891 | (5,362) | - |
| J111 | TRIGG CO BD OF ED | 121,036 | 146,322 | 97,929 | 97,053 | (11,470) | - |
| J112 | TRIMBLE CO BD OF ED | 54,139 | 68,895 | 40,678 | 39,466 | (5,332) | - |
| J113 | CITY OF MORGANFIELD | 133,669 | 154,909 | 114,187 | 109,528 | (2,737) | - |
| J115 | SPRINGFIELD WATER & SEWER | 33,949 | 40,748 | 27,727 | 27,566 | 27 | - |
| J117 | CITY OF SEBREE | 7,951 | 10,268 | 5,838 | 5,433 | (638) | - |
| J118 | CITY OF CORBIN | 82,673 | 98,615 | 68,086 | 69,147 | (2,669) | - |
| J119 | WOLFE CO BD OF EDUCATION | 45,493 | 60,737 | 31,621 | 41,014 | (7,487) | - |
| J120 | WOODFORD CO BD OF ED | 329,509 | 386,020 | 277,740 | 279,255 | (10,505) | - |
| J124 | PENNYRILE NAR TASK FORCE | (6,428) | (6,161) | (6,656) | (4,236) | (509) | - |
| J134 | LEX-FAY CO HUM RIGHTS COM | 7,797 | 9,475 | 6,264 | 5,396 | (989) | - |
| J135 | FLEMING CO EMS | 36,507 | 40,657 | 32,679 | 27,667 | (485) | - |
| J154 | CITY OF EARLINGTON | 12,571 | 14,771 | 10,559 | 12,844 | (870) | - |
| J156 | CITY OF JEFFERSONTOWN | 193,669 | 224,578 | 165,319 | 150,631 | (7,683) | - |
| J178 | LEBANON HOUSING AUTHORITY | 16,126 | 18,717 | 13,748 | 11,868 | (732) | - |
| J179 | MARSHALL CO TOURIST COMM | 966 | 1,707 | 291 | (774) | (341) | - |
| J190 | CITY OF BLOOMFIELD | 13,962 | 16,350 | 11,775 | 12,136 | (682) | - |
| J200 | SOMERSET-PULASKI CONV & V | 6,244 | 7,444 | 5,145 | 4,393 | 23 | - |
| J203 | FRONTIER HOUSING INC | (21,100) | (18,671) | (23,247) | (13,497) | (4,466) | - |
| J205 | GEORGETOWN-SCOTT CO P COM | 32,530 | 37,414 | 28,045 | 22,882 | (1,444) | - |
| J210 | BOYD CO AMBULANCE SERVICE | 2,920 | 3,408 | 2,474 | 2,713 | (62) | - |
| J214 | COMM ACTION SOUTHERN KY | 274,066 | 321,693 | 230,486 | 220,624 | (34,752) | - |
| J217 | CITY OF PROVIDENCE | 57,554 | 70,688 | 45,575 | 58,538 | (6,504) | - |
| J219 | CAMPBELL CO PUBLIC LIBRAR | 95,389 | 112,687 | 79,550 | 77,922 | (3,772) | - |
| J224 | HOUSING AUTH OF HOPKINSVL | 10,350 | 17,880 | 3,518 | 10,781 | (2,490) | - |
| J234 | LFUC HOUSING AUTHORITY | 188,700 | 218,795 | 161,091 | 136,399 | (9,447) | - |
| J256 | CITY OF ST MATTHEWS | 69,091 | 82,339 | 56,973 | 54,027 | (5,911) | - |
| J259 | CITY OF PARK HILLS | 5,894 | 6,935 | 4,940 | 4,455 | (216) | - |
| J305 | SCOTT CO SOIL CONSER DIST | (10,680) | (10,680) | (10,656) | (9,499) | (2,334) | - |
| J310 | CANNONSBURG WATER DIST | 19,463 | 23,180 | 16,063 | 15,901 | (1,585) | - |
| J314 | BOWL GRN WARREN AIRPRT BD | 12,911 | 14,958 | 11,033 | 8,765 | (819) | - |
| J317 | PROVIDENCE MUN HOUSING AU | 9,833 | 11,166 | 8,610 | 9,401 | (287) | - |
| J319 | CITY OF ALEXANDRIA | 47,784 | 54,454 | 41,653 | 37,873 | (20) | - |
| J324 | CITY OF OAK GROVE | 22,339 | 29,312 | 16,005 | 23,883 | (8,879) | - |
| J334 | CENTRAL KY ED COOPERATIVE | (3,086) | (2,353) | (3,745) | (4,346) | (111) | - |
| J356 | CITY OF WEST BUECHEL | 502 | 2,312 | (1,136) | (2,666) | (2,532) | - |
| J359 | CITY OF FORT WRIGHT | 27,314 | 30,674 | 24,216 | 23,039 | 1,958 | - |
| J405 | GEORGETOWN HOUSING AUTHOR | (10,654) | (7,042) | (13,898) | (6,792) | (2,306) | - |
| J414 | WARREN CO PLANNING COMM | 41,378 | 48,027 | 35,282 | 35,073 | (902) | - |
| J417 | WEBSTER CO CONSER DIST | 8,010 | 8,756 | 7,319 | 6,556 | 429 | - |
| J419 | CITY OF COLD SPRING | 16,379 | 19,166 | 13,828 | 17,440 | (169) | - |
| J424 | CITY OF CROFTON | 1,120 | 1,477 | 795 | 806 | (131) | - |
| J434 | KY LEAGUE OF CITIES | 343,968 | 397,817 | 294,558 | 272,986 | (6,469) | - |
| J456 | CITY OF SHIVELY | 57,320 | 64,734 | 50,497 | 46,452 | (164) | - |
| J459 | N KY AREA PLAN COMMISSION | 163,358 | 190,868 | 138,145 | 134,253 | (3,831) | - |
| J510 | CITY OF CATLETTSBURG | 14,573 | 17,824 | 11,601 | 9,349 | (1,228) | - |
| J514 | BARREN RIVER AREA DEV | 56,131 | 68,614 | 44,735 | 50,883 | (4,687) | - |
| J519 | NORTHERN KY COOP ED SER | 96,847 | 108,576 | 86,034 | 64,057 | (2,617) | - |
| J524 | HOPKINSVILLE S W AUTHORI | 150,383 | 173,607 | 129,066 | 114,607 | (3,313) | - |
| J534 | BLUEGRASS AREA DEV DISRIC | 43,704 | 68,895 | 20,862 | 52,179 | (19,544) | - |
| J556 | LOUISVILLE CONV BUREAU | 226,075 | 270,232 | 185,673 | 184,716 | (7,094) | - |
| J559 | CITY OF CRESCENT SPRINGS | 2,230 | 4,568 | 108 | (1,863) | (1,311) | - |
| J610 | BOYD CO CONSERVATION DIST | 2,303 | 2,673 | 1,963 | 1,831 | (76) | - |
| J614 | BOWL GRN CONV & VISIT BUR | 12,247 | 15,512 | 9,269 | 11,293 | (664) | - |
| J619 | CITY OF FORT THOMAS | 78,299 | 94,433 | 63,543 | 65,995 | (671) | - |
| J656 | OHIO VALLEY ED COOP | 150,558 | 172,878 | 130,055 | 101,212 | (7,755) | - |
| J710 | BIG SANDY WATER DISTRICT | 13,090 | 15,926 | 10,505 | 18,677 | (226) | - |
| J714 | BOWLING GR/WARREN COMM ED | 22,365 | 26,066 | 18,972 | 17,828 | (629) | - |
| J719 | CITY OF SOUTHGATE | (1,428) | 747 | (3,390) | (1,842) | (3,212) | - |
| J756 | CITY OF PROSPECT | 19,561 | 22,828 | 16,567 | 14,086 | (1,666) | - |
| J759 | N KY COMMUNITY ACT COMM | 199,823 | 231,784 | 170,500 | 139,898 | (10,553) | - |
| J810 | HOUSING AUTH OF ASHLAND | 34,942 | 40,565 | 29,784 | 26,969 | (927) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|-----------|-----------|-----------|-----------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J814 | HOUSING AUTH BOWLING GRN | 90,539 | 105,753 | 76,608 | 81,091 | (5,551) | - |
| J819 | CITY OF BELLEVUE | 31,341 | 37,277 | 25,912 | 26,521 | (2,295) | - |
| J834 | KY LEGAL SERVICE PROGRAMS | 39,400 | 43,731 | 35,402 | 31,189 | 323 | - |
| J856 | LOUISVILLE WATER COMPANY | 1,597,116 | 1,893,258 | 1,325,995 | 1,229,340 | (79,151) | - |
| J859 | CITY OF VILLA HILLS | 18,001 | 20,951 | 15,297 | 13,448 | (1,126) | - |
| J910 | SANITATION DISTRICT #4 | 23,391 | 27,314 | 19,796 | 19,542 | (116) | - |
| J914 | BOWLING GRN HUM RIGHT COM | 3,722 | 4,406 | 3,095 | 3,067 | (216) | - |
| J919 | CITY OF DAYTON | 20,461 | 24,206 | 17,034 | 18,435 | (628) | - |
| J956 | OKOLONA FIRE DISTRICT | 3,291 | 3,728 | 2,891 | 2,720 | (34) | - |
| J959 | CITY OF INDEPENDENCE | 40,935 | 48,573 | 33,942 | 31,332 | (1,883) | - |
| K001 | CITY OF COLUMBIA | 48,398 | 54,845 | 42,471 | 40,739 | (617) | - |
| K002 | ALLEN CO BD OF ED | 210,503 | 248,198 | 175,985 | 168,157 | (9,614) | - |
| K003 | ANDERSON CO BD OF ED | 219,372 | 260,220 | 181,999 | 186,451 | (13,739) | - |
| K004 | CITY OF WICKLIFFE | 13,335 | 15,591 | 11,267 | 9,462 | (591) | - |
| K005 | BARREN CO BD OF EDUCATION | 192,433 | 252,426 | 137,783 | 152,832 | (25,027) | - |
| K006 | CITY OF OWINGSVILLE | 29,039 | 33,489 | 24,954 | 22,984 | (558) | - |
| K007 | BELL CO BD OF ED | 140,377 | 176,014 | 107,853 | 144,969 | 6,634 | - |
| K009 | PARIS BD OF EDUCATION | 47,482 | 57,560 | 38,273 | 37,860 | (4,163) | - |
| K010 | CITY OF ASHLAND | 374,935 | 448,278 | 307,846 | 297,064 | (24,621) | - |
| K011 | CITY OF DANVILLE | 210,487 | 240,952 | 182,498 | 162,413 | (4,094) | - |
| K012 | AUGUSTA BD OF ED | 12,811 | 15,449 | 10,403 | 13,912 | (9) | - |
| K013 | JACKSON CITY SCHOOLS | 9,210 | 13,978 | 4,894 | 3,934 | (1,924) | - |
| K015 | CLOVERPORT INDEPENDENT SC | (10,936) | (6,922) | (14,548) | (6,450) | (957) | - |
| K016 | BULLITT CO PUBLIC LIBRARY | 123,781 | 140,104 | 108,759 | 89,871 | (2,741) | - |
| K017 | CITY OF MORGANTOWN | 27,563 | 34,512 | 21,219 | 21,218 | (2,054) | - |
| K018 | GEORGE COON PUBLIC LIBRAR | 3,210 | 4,409 | 2,119 | 2,119 | (1,224) | - |
| K019 | CITY OF MURRAY | 257,131 | 296,849 | 220,673 | 222,968 | 7,142 | - |
| K020 | CITY OF NEWPORT | 109,050 | 129,640 | 90,209 | 88,498 | (5,287) | - |
| K020 | CARLISLE CO BD OF ED | 34,353 | 42,378 | 27,023 | 25,054 | (2,142) | - |
| K021 | CARROLL CO PUBLIC LIBRARY | 24,169 | 28,042 | 20,616 | 18,091 | (770) | - |
| K022 | CARTER CO EMER AMBUL DIST | (29,707) | (18,879) | (39,406) | 2,485 | (13,007) | - |
| K023 | CASEY CO AMBULANCE SERV | 40,749 | 45,482 | 36,387 | 29,687 | (1,354) | - |
| K025 | CLARK CO LIBRARY BD | 47,948 | 56,031 | 40,536 | 39,321 | 536 | - |
| K026 | CITY OF MANCHESTER | 22,424 | 30,164 | 15,370 | 10,868 | (2,690) | - |
| K027 | CLINTON CO PUBLIC LIBRARY | 5,956 | 6,685 | 5,285 | 5,137 | 264 | - |
| K028 | CITY OF MARION | 33,822 | 41,684 | 26,639 | 22,425 | (2,996) | - |
| K029 | CITY OF BURKESVILLE | 35,657 | 41,511 | 30,288 | 27,839 | (534) | - |
| K030 | OWENSBORO BD OF ED | 430,086 | 504,642 | 361,799 | 364,828 | (15,728) | - |
| K032 | ELLIOTT CO AMB SERVICE | (14,416) | (14,416) | (14,395) | (9,727) | 4,032 | - |
| K033 | ESTILL CO BD OF EDUCATION | 177,750 | 209,033 | 149,103 | 143,156 | (10,823) | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | 3,537,488 | 4,265,698 | 2,871,760 | 2,905,490 | (208,337) | - |
| K035 | LICKING VALLEY COM ACTION | 34,429 | 49,621 | 20,613 | 19,341 | (9,000) | - |
| K036 | FLOYD CO SCHOOLS | 554,152 | 642,118 | 473,502 | 487,004 | (12,926) | - |
| K038 | FULTON CITY SCHOOLS | (10,271) | (6,618) | (13,550) | (10,785) | (6,156) | - |
| K039 | GALLATIN CO PUBLIC LIB | 7,238 | 8,845 | 5,770 | 5,682 | (487) | - |
| K040 | GARRARD CO BD OF ED | 146,621 | 176,396 | 119,399 | 126,701 | (6,572) | - |
| K041 | CITY OF WILLIAMSTOWN | 90,384 | 106,928 | 75,241 | 74,391 | (4,738) | - |
| K042 | GRAVES CO BD OF ED | 182,457 | 233,145 | 136,248 | 128,555 | (29,762) | - |
| K043 | CITY OF LEITCHFIELD | 74,337 | 87,559 | 62,223 | 55,009 | (3,723) | - |
| K044 | CITY OF GREENSBURG | 45,139 | 51,981 | 38,855 | 31,300 | (1,835) | - |
| K045 | GREENUP CO BD OF ED | 180,649 | 218,398 | 146,154 | 142,296 | (18,187) | - |
| K046 | CITY OF HAWESVILLE | 15,120 | 18,403 | 12,122 | 14,648 | (904) | - |
| K047 | HARDIN CO BD OF ED | 1,156,616 | 1,351,779 | 977,758 | 953,024 | (30,302) | - |
| K048 | HARLAN INDEPENDENT SCHOOL | 17,315 | 23,065 | 12,084 | 18,538 | (2,548) | - |
| K049 | CITY OF CYNTHIANA | 85,957 | 99,510 | 73,525 | 68,059 | (3,211) | - |
| K050 | CAVERNA INDEPENDENT SCH | 42,007 | 51,040 | 33,753 | 33,667 | (3,004) | - |
| K052 | HENRY CO BD OF EDUCATION | 144,066 | 170,542 | 119,825 | 115,236 | (4,629) | - |
| K055 | JACKSON CO CONSERV DIST | (4,404) | (4,404) | (4,394) | (1,571) | (98) | - |
| K057 | JESSAMINE CO PUBLIC LIBRA | 118,286 | 132,475 | 105,218 | 93,883 | (2,999) | - |
| K058 | JOHNSON CO BD OF ED | 183,263 | 224,131 | 145,939 | 158,881 | (12,097) | - |
| K060 | LKLP COMM ACTION COUNCIL | 514,200 | 601,100 | 434,612 | 460,568 | (20,313) | - |
| K061 | BARBOURVILLE CITY SCHOOLS | 11,029 | 15,968 | 6,542 | 11,209 | (2,450) | - |
| K062 | LARUE CO BD OF EDUCATION | 156,549 | 185,049 | 130,463 | 125,919 | (10,147) | - |
| K063 | LONDON UTILITY COMM | 54,987 | 67,795 | 43,297 | 43,704 | (7,348) | - |
| K064 | CITY OF LOUISA | 32,477 | 37,587 | 27,791 | 25,907 | (1,514) | - |
| K065 | CITY OF BEATTYVILLE | 45,462 | 52,131 | 39,340 | 37,198 | (879) | - |
| K066 | LESUE CO PUBLIC LIBRARY | 11,338 | 13,679 | 9,196 | 9,730 | (586) | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|----------|----------|----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| K067 | LETCHER CO BD OF ED | 209,573 | 252,238 | 170,550 | 164,047 | (9,448) | - |
| K068 | LEWIS CO BD OF ED | 140,618 | 166,860 | 116,602 | 119,829 | (4,799) | - |
| K069 | LINCOLN CO PUBLIC LIBRARY | 9,029 | 10,761 | 7,443 | 6,623 | (190) | - |
| K070 | LIVINGSTON CO CONSERV DIS | 2,954 | 3,377 | 2,566 | 2,507 | (80) | - |
| K071 | CITY OF RUSSELLVILLE | 96,457 | 114,509 | 79,939 | 77,780 | (6,947) | - |
| K072 | LYON CO BD OF EDUCATION | 97,014 | 110,622 | 84,507 | 81,159 | 427 | - |
| K073 | PADUCAH BOARD OF ED | 184,739 | 228,719 | 144,590 | 147,236 | (16,545) | - |
| K074 | MCCREARY CO WATER DIST | 45,421 | 55,335 | 36,359 | 31,957 | (3,523) | - |
| K075 | CITY OF CALHOUN | 1,359 | 3,274 | (371) | 6,106 | (464) | - |
| K077 | MAGOFFIN CO LIBRARY | 829 | 1,276 | 423 | 658 | (147) | - |
| K078 | CITY OF LEBANON | 78,502 | 92,094 | 66,045 | 66,377 | 729 | - |
| K079 | CITY OF BENTON | 69,574 | 83,508 | 56,825 | 52,658 | (4,926) | - |
| K080 | MARTIN COUNTY LIBRARY | 7,403 | 9,099 | 5,854 | 6,162 | (295) | - |
| K081 | MAYSVILLE UTILITY COMM | (84,393) | (84,393) | (84,191) | (25,234) | - | - |
| K082 | CITY OF MULDRAGH | 10,937 | 13,578 | 8,525 | 7,405 | (634) | - |
| K083 | CITY OF FRENCHBURG | 12,362 | 14,723 | 10,200 | 9,373 | (620) | - |
| K085 | METCALFE HEALTH CARE CTN | 97,864 | 115,168 | 82,017 | 72,565 | (7,462) | - |
| K086 | MONROE CO CONSERV DIST | 2,117 | 2,605 | 1,670 | 1,781 | (0) | - |
| K087 | MONTGOMERY CO BD OF ED | 254,446 | 307,935 | 205,551 | 199,046 | (17,193) | - |
| K088 | GATEWAY COMM SER ORGANIZ | 503,468 | 546,421 | 463,630 | 402,777 | (8,641) | - |
| K089 | MUHLENBERG CO BD OF ED | 371,324 | 440,985 | 307,545 | 282,038 | (14,500) | - |
| K090 | NELSON COUNTY BD OF ED | 252,670 | 307,665 | 202,420 | 190,985 | (23,754) | - |
| K091 | CITY OF CARLSLE | 19,839 | 25,330 | 14,832 | 16,402 | (1,829) | - |
| K092 | OHIO CO LIBRARY | 20,700 | 24,074 | 17,608 | 16,581 | (1,231) | - |
| K093 | OLDHAM CO LIBRARY BD | 40,834 | 48,710 | 33,627 | 32,044 | (2,144) | - |
| K094 | OWEN CO PUBLIC LIBRARY | 9,264 | 11,103 | 7,582 | 7,549 | (377) | - |
| K095 | OWSLEY CO PUBLIC LIBRARY | (2,537) | (2,137) | (2,891) | (1,390) | (890) | - |
| K096 | PENDLETON CO LIBRARY | 15,981 | 18,361 | 13,794 | 12,231 | (50) | - |
| K097 | PERRY CO BD OF EDUCATION | 256,614 | 313,866 | 204,335 | 239,898 | (12,354) | - |
| K098 | PIKEVILLE INDEPENDENT SCH | 30,281 | 40,952 | 20,573 | 26,739 | (5,829) | - |
| K099 | CITY OF STANTON | 17,742 | 20,220 | 15,465 | 14,561 | (330) | - |
| K100 | SOMERSET BD OF EDUCATION | 85,381 | 101,985 | 70,189 | 65,778 | (4,883) | - |
| K101 | CITY OF MOUNT OLIVET | 1,056 | 1,217 | 908 | (434) | (379) | - |
| K102 | ROCKCASTLE CONSERV DIST | 1,434 | 1,669 | 1,219 | 1,131 | (61) | - |
| K103 | CITY OF MOREHEAD | 77,075 | 90,665 | 64,625 | 59,442 | (3,173) | - |
| K104 | RUSSELL CO CONS DIST | 1,492 | 1,774 | 1,234 | 1,194 | (79) | - |
| K105 | CITY OF GEORGETOWN | 183,520 | 215,308 | 154,389 | 145,168 | (3,630) | - |
| K106 | CITY OF SHELBYVILLE | 106,593 | 121,947 | 92,492 | 85,882 | (3,281) | - |
| K107 | FRANKLIN/SIMPSON PARKS BD | 6,450 | 7,925 | 5,104 | 5,500 | (420) | - |
| K108 | CITY OF TAYLORSVILLE | 33,140 | 40,378 | 26,523 | 24,726 | (1,020) | - |
| K109 | CAMPBELLSVLE MUN WTR&SEWR | 112,561 | 128,266 | 98,126 | 80,018 | (5,492) | - |
| K110 | TODD COUNTY WATER DIST | 14,660 | 17,727 | 11,858 | 10,517 | (1,977) | - |
| K111 | CITY OF CADIZ | 61,265 | 71,318 | 52,045 | 49,485 | 42 | - |
| K112 | TRIMBLE CO LIBRARY | 15,236 | 17,248 | 13,384 | 11,116 | (645) | - |
| K113 | UNION CO BD OF EDUCATION | 130,850 | 162,285 | 102,150 | 100,754 | (11,015) | - |
| K114 | CITY OF BOWLING GREEN | 595,267 | 697,950 | 501,195 | 495,150 | (16,959) | - |
| K115 | CITY OF SPRINGFIELD | 42,612 | 49,069 | 36,682 | 34,563 | 594 | - |
| K116 | WAYNE CO BD OF ED | 197,770 | 238,371 | 160,645 | 152,366 | (13,053) | - |
| K117 | WEBSTER CO PUBLIC LIBRARY | 7,166 | 8,607 | 5,848 | 5,069 | (694) | - |
| K118 | WHITLEY CO BD OF ED | 272,491 | 329,725 | 220,172 | 214,920 | (17,789) | - |
| K119 | WOLFE COUNTY LIBRARY | 4,217 | 4,871 | 3,617 | 3,003 | 129 | - |
| K120 | CITY OF VERSAILLES | 91,361 | 111,425 | 73,020 | 66,528 | (4,877) | - |
| K137 | KY MAGISTRATES/COMM ASSOC | 13,081 | 14,894 | 11,415 | 10,389 | 80 | - |
| K141 | GRANT CO PLANNING COMM | 2,921 | 3,422 | 2,463 | 2,414 | (183) | - |
| K181 | WESTERN LEWIS-RECTORVILLE | 5,117 | 6,731 | 3,647 | 4,869 | (375) | - |
| K200 | CITY OF FERGUSON | 2,079 | 2,180 | 1,984 | 1,870 | (25) | - |
| K214 | GREEN RIVER EDUC COOP | (20,549) | (19,663) | (21,303) | (10,127) | (1,427) | - |
| K219 | NORTHERN KY WATER SER DIS | 495,356 | 576,020 | 421,400 | 420,964 | (6,828) | - |
| K237 | KY CO JUDGE/EX ASSOC | 11,256 | 13,070 | 9,592 | 8,359 | (504) | - |
| K256 | JEFFERSONTOWN FIRE DIST | 10,371 | 11,184 | 9,615 | 8,415 | (112) | - |
| K314 | KY LEGAL AID | 132,639 | 151,010 | 115,762 | 115,344 | (1,752) | - |
| K315 | MT WASHINGTON FIRE P DIST | 3,086 | 3,636 | 2,583 | 2,450 | (127) | - |
| K319 | CITY OF SILVER GROVE | 5,644 | 6,553 | 4,810 | 4,461 | (208) | - |
| K337 | KY COUNCIL OF ADD'S | (9,750) | (9,750) | (9,727) | (7,283) | (1,685) | - |
| K356 | ST MATTHEWS FIRE DIST. | 5,270 | 5,985 | 4,612 | 4,129 | (73) | - |
| K414 | CITY OF SMITHS GROVE | (4,059) | (4,059) | (4,050) | (3,450) | (863) | - |
| K419 | ALEXANDRIA FIRE DISTRICT | (634) | (516) | (746) | (9,698) | (1,720) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| K459 | CITY OF LAKESIDE PARK | 2,511 | 2,903 | 2,149 | 1,973 | (99) | - |
| K519 | CITY OF MELBOURNE | 1,778 | 2,098 | 1,485 | 1,415 | (68) | - |
| K559 | CITY OF TAYLOR MILL | 20,329 | 24,913 | 16,144 | 14,516 | (3,073) | - |
| K614 | WARREN CO PUBLIC LIBRARY | 62,860 | 74,370 | 52,322 | 49,811 | (3,192) | - |
| K619 | CAMPBELL CO CONS DISPATCH | 74,972 | 87,810 | 63,201 | 53,462 | (2,770) | - |
| K659 | CITY OF EDGEWOOD | 58,643 | 66,522 | 51,394 | 40,376 | (1,611) | - |
| K719 | CENTRAL CAMPBELL CO FIRE | 1,202 | 1,473 | 955 | 907 | (96) | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 3,023 | 3,550 | 2,540 | 2,531 | (109) | - |
| K856 | HIGHVIEW FIRE DISTRICT | 4,053 | 4,620 | 3,533 | 3,218 | 11 | - |
| K859 | CITY OF FORT MITCHELL | 18,119 | 23,547 | 13,180 | 23,052 | (1,456) | - |
| K959 | HOUSING AUTH OF COVINGTON | 27,813 | 39,305 | 17,394 | 45,544 | (9,135) | - |
| L002 | ALLEN CO CONSERVATION DIS | 4,389 | 4,721 | 4,078 | 2,598 | (6) | - |
| L003 | ANDERSON PUBLIC LIBRARY | 16,835 | 19,675 | 14,229 | 11,363 | (284) | - |
| L004 | CITY OF BARLOW | 2,087 | 3,024 | 1,236 | 3,399 | (160) | - |
| L005 | CITY OF GLASGOW | 149,606 | 178,442 | 123,226 | 113,827 | (12,627) | - |
| L006 | BATH CO WATER DISTRICT | 13,286 | 16,520 | 10,335 | 8,980 | (1,911) | - |
| L007 | BELL CO COURT CLERK | 11,030 | 13,254 | 8,995 | 7,945 | (800) | - |
| L008 | BOONE CO BD OF ED | 1,956,833 | 2,237,850 | 1,698,830 | 1,650,183 | (64,737) | - |
| L009 | CITY OF PARIS | 219,333 | 259,004 | 183,007 | 184,315 | (4,793) | - |
| L010 | FVCO AREA DEVELOPMT DIST | 70,678 | 80,817 | 61,352 | 39,651 | (3,931) | - |
| L011 | DANVILLE BOYLE CO REC | 26,831 | 29,146 | 24,686 | 21,081 | (1,866) | - |
| L012 | BRACKEN COUNTY PUB LIBRAR | 7,132 | 8,318 | 6,045 | 5,706 | (318) | - |
| L013 | BREATHITT CO PUBLIC LIB | 8,843 | 10,467 | 7,356 | 7,874 | (260) | - |
| L014 | BRECKINRIDGE CO CLERK OFF | 14,616 | 17,498 | 11,981 | 12,755 | (552) | - |
| L015 | CITY OF MT WASHINGTON | 188,903 | 210,989 | 168,559 | 149,095 | (9,170) | - |
| L016 | BUTLER CO AMBULANCE SVC | 53,815 | 59,762 | 48,327 | 41,017 | (1,421) | - |
| L018 | MURRAY PUBLIC SCHOOLS | 286,717 | 324,101 | 252,321 | 225,736 | (4,167) | - |
| L021 | CITY OF CARROLTON | 82,669 | 95,733 | 70,683 | 67,340 | (707) | - |
| L022 | NORTHEAST KY CAA | 148,546 | 172,845 | 126,260 | 120,562 | 221 | - |
| L023 | CITY OF LIBERTY | 54,692 | 62,744 | 47,300 | 43,915 | (1,538) | - |
| L024 | HOPKINSVILLE CHRIST LIBRARY | 30,304 | 33,578 | 27,279 | 25,318 | 1,232 | - |
| L025 | CITY OF WINCHESTER | 98,125 | 118,148 | 79,818 | 79,976 | (6,272) | - |
| L026 | DANIEL BOONE COMM AGENCY | 189,141 | 219,718 | 161,084 | 137,975 | (4,031) | - |
| L027 | CITY OF ALBANY | 31,842 | 41,695 | 22,869 | 22,955 | (7,164) | - |
| L028 | CRITTENDEN/LIV CO WAT DIS | 22,088 | 26,526 | 18,029 | 17,562 | (938) | - |
| L029 | CUMBERLAND CO SOIL & WAT | 1,614 | 1,886 | 1,365 | 1,357 | (61) | - |
| L031 | EDMONSON CO AMBULANCE DIS | 17,146 | 19,586 | 14,902 | 11,599 | (155) | - |
| L032 | SANDY HOOK WATER DISTRICT | 15,035 | 17,061 | 13,172 | 12,851 | 200 | - |
| L033 | CITY OF IRVINE | 19,417 | 23,762 | 15,446 | 15,309 | (945) | - |
| L035 | CITY OF FLEMINGSBURG | 33,172 | 39,368 | 27,502 | 27,808 | (2,388) | - |
| L036 | FLOYD CO LIBRARY | 30,806 | 35,164 | 26,798 | 22,790 | 200 | - |
| L038 | FULTON CO LIBRARY | 5,516 | 6,692 | 4,442 | 4,426 | (25) | - |
| L039 | CITY OF WARSAW | 19,156 | 21,373 | 17,113 | 16,116 | (82) | - |
| L041 | GRANT CO PUBLIC LIBRARY | 24,476 | 28,612 | 20,686 | 19,639 | (1,048) | - |
| L042 | MAYFIELD CITY SCHOOLS | 185,594 | 215,975 | 157,732 | 122,334 | (15,235) | - |
| L043 | LEITCHFIELD UTILITY COMM | 86,108 | 98,555 | 74,673 | 67,576 | (1,989) | - |
| L044 | GREEN CO AMBULANCE SVC | 11,054 | 13,250 | 9,047 | 12,382 | 383 | - |
| L045 | RACELAND BOARD OF EDUC | 69,313 | 80,023 | 59,488 | 59,288 | (930) | - |
| L046 | HANCOCK CO PUBLIC LIBRARY | 16,799 | 18,998 | 14,778 | 14,080 | (283) | - |
| L047 | WEST POINT INDEPENDENT SC | 10,206 | 11,896 | 8,657 | 8,766 | (29) | - |
| L049 | CYNTHIANA/HARRISON LIBRAR | 5,754 | 7,742 | 3,943 | 3,712 | (979) | - |
| L050 | CITY OF MUNFORDVILLE | (449) | 1,920 | (2,591) | (2,028) | (2,215) | - |
| L051 | HENDERSON CO WATER DIST | 21,436 | 25,461 | 17,753 | 16,704 | (748) | - |
| L052 | CITY OF EMINENCE | 13,950 | 17,018 | 11,148 | 10,000 | (1,480) | - |
| L054 | DAWSON SPRINGS PUBLIC SCH | 28,378 | 35,707 | 21,690 | 19,174 | (3,497) | - |
| L057 | CITY OF NICHOLASVILLE | 269,684 | 318,477 | 225,000 | 217,234 | (7,686) | - |
| L058 | PAINTSVILLE BD OF ED | 26,908 | 34,363 | 20,112 | 21,535 | (2,701) | - |
| L060 | KNOTT CO SOIL CONV DIST | 1,787 | 2,074 | 1,524 | 1,421 | (57) | - |
| L061 | CITY OF BARBOURVILLE | 41,837 | 47,628 | 36,516 | 31,324 | (2,176) | - |
| L062 | CITY OF HODGENVILLE | 42,033 | 50,394 | 34,391 | 32,798 | (5,243) | - |
| L063 | LAUREL CO PUBLIC LIB DIST | 34,552 | 41,951 | 27,788 | 26,047 | (1,941) | - |
| L064 | LOUISA WATER & SEWER COMM | 15,144 | 19,257 | 11,394 | 12,713 | (1,620) | - |
| L065 | LEE CO PUBLIC LIBRARY | 4,212 | 4,941 | 3,544 | 3,314 | (163) | - |
| L066 | CITY OF HYDEN | 3,725 | 4,742 | 2,799 | 3,289 | (370) | - |
| L067 | LETCHER COUNTY CONS DIST | 1,868 | 2,169 | 1,592 | 1,494 | (57) | - |
| L068 | HOUSING AUTH OF VANCEBURG | 3,397 | 4,161 | 2,699 | 2,715 | (195) | - |
| L069 | STANFORD WATER COMMISSION | 27,011 | 32,019 | 22,425 | 17,913 | (2,406) | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|---------|---------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| L071 | RUSSELLVILLE CITY SCHOOLS | 109,531 | 124,623 | 95,660 | 93,443 | 577 | - |
| L072 | CITY OF EDDYVILLE | (3,000) | (474) | (5,278) | (4,362) | (2,573) | - |
| L073 | CITY OF PADUCAH | 393,542 | 468,911 | 324,576 | 323,424 | (15,804) | - |
| L074 | HOUSING AUTH MCREARY CO | 7,067 | 8,426 | 5,824 | 6,107 | (201) | - |
| L075 | CITY OF LIVERMORE | 10,340 | 12,116 | 8,711 | 8,383 | (350) | - |
| L076 | BEREA BD OF ED | 28,385 | 41,051 | 16,862 | 24,972 | (447) | - |
| L077 | CITY OF SALYERSVILLE | 35,070 | 41,954 | 28,773 | 28,410 | (1,482) | - |
| L078 | MARION FREE PUBLIC LIBRAR | 11,282 | 13,775 | 9,004 | 7,671 | (943) | - |
| L079 | MARSHALL CO SOIL & WATER | 1,768 | 2,052 | 1,508 | 1,446 | (68) | - |
| L080 | MARTIN CO CONSERV DIST | 999 | 1,211 | 805 | 803 | (66) | - |
| L082 | MEADE CO BD OF ED | 254,993 | 313,006 | 202,004 | 216,220 | (12,122) | - |
| L083 | MENIFEE CO PUBLIC LIBRARY | (565) | (250) | (848) | (933) | (81) | - |
| L084 | BURGIN INDEPENDENT SCH | 33,796 | 39,582 | 28,489 | 23,016 | (1,017) | - |
| L085 | METCALFE CO PUBLIC LIB | 8,511 | 9,893 | 7,244 | 6,060 | (497) | - |
| L086 | CITY OF TOMPKINSVILLE | 49,440 | 57,199 | 42,307 | 35,145 | 3,831 | - |
| L087 | MONTGOMERY CO SAN DIST #2 | 646 | 1,083 | 249 | 262 | (131) | - |
| L088 | MORGAN COUNTY LIBRARY | 9,556 | 10,869 | 8,350 | 8,043 | (30) | - |
| L090 | CITY OF NEW HAVEN | 7,006 | 8,071 | 6,028 | 5,495 | (266) | - |
| L091 | NICHOLAS COUNTY LIBRARY | 1,817 | 2,310 | 1,367 | (4,240) | (2,514) | - |
| L092 | OHIO CO WATER DIST | 64,180 | 72,910 | 56,151 | 48,046 | (1,117) | - |
| L093 | LAGRANGE UTILITY COMM | 38,701 | 44,033 | 33,800 | 31,068 | (14) | - |
| L096 | PENDELTON COUNTY WATER | 24,295 | 27,750 | 21,122 | 20,189 | (80) | - |
| L099 | POWELLS VALLEY WATER DIST | 11,155 | 13,384 | 9,117 | 9,149 | (737) | - |
| L100 | SCIENCE HILL BD OF ED | 25,423 | 30,465 | 20,807 | 18,904 | 214 | - |
| L102 | CITY OF MOUNT VERNON | 68,113 | 80,122 | 57,109 | 52,665 | (1,731) | - |
| L103 | MOREHEAD UTILITY PLANT BD | 139,793 | 159,131 | 122,011 | 110,447 | 476 | - |
| L104 | LAKE CUMBERLAND ADD | 129,006 | 155,317 | 104,950 | 109,875 | (5,678) | - |
| L105 | GEORGETOWN/SCOTT CO PARKS | 27,926 | 34,771 | 21,676 | 18,794 | (2,868) | - |
| L106 | TRIPLE S PLANNING & ZONIN | 11,551 | 13,034 | 10,185 | 8,900 | 111 | - |
| L107 | CITY OF FRANKLIN | 102,182 | 122,815 | 83,317 | 84,157 | (6,731) | - |
| L108 | SPENCER CO FIRE DIST | 3,260 | 3,634 | 2,916 | 2,747 | 69 | - |
| L109 | CAMPBELLSVILLE CITY SCHOO | 66,663 | 79,924 | 54,534 | 47,775 | (5,761) | - |
| L110 | CITY OF ELKTON | 36,144 | 41,400 | 31,314 | 24,447 | (870) | - |
| L111 | HOUSING AUTH OF CADIZ | 852 | 1,913 | (107) | 3,641 | (196) | - |
| L112 | CITY OF BEDFORD | 5,123 | 5,883 | 4,424 | 2,598 | (73) | - |
| L113 | UNION CO PLANNING COMM | 10,703 | 11,990 | 9,518 | 8,984 | (289) | - |
| L114 | WARREN COUNTY BD OF ED | 1,134,709 | 1,309,156 | 974,632 | 908,906 | (31,435) | - |
| L115 | WASHINGTON CO SCHOOLS | 104,044 | 124,120 | 85,677 | 79,546 | (8,473) | - |
| L118 | CORBIN BD OF ED | 154,373 | 183,482 | 127,727 | 122,361 | (5,679) | - |
| L119 | CITY OF CAMPTON | 25,882 | 30,120 | 22,000 | 22,762 | (1,369) | - |
| L120 | FALLING SPRINGS ARTS | 22,175 | 26,675 | 18,058 | 16,072 | (1,329) | - |
| L141 | CORINTH WATER DISTRICT | (5,201) | (4,589) | (5,743) | (6,308) | (1,731) | - |
| L156 | CITY OF LYNDON | 11,141 | 12,972 | 9,462 | 7,078 | (799) | - |
| L159 | ELSMERE FIRE PROTECTION | 3,042 | 3,508 | 2,614 | 2,861 | 36 | - |
| L256 | CITY OF HURSTBOURNE | 7,599 | 8,900 | 6,406 | 6,155 | (277) | - |
| L356 | EASTWOOD FIRE PROT DIST | (5,348) | (5,348) | (5,339) | (5,123) | (66) | - |
| L456 | HARRODS CREEK FIRE DIST | (343) | (343) | (343) | (523) | 194 | - |
| L656 | FERN CREEK FIRE PROT DIST | 4,983 | 5,647 | 4,373 | 4,095 | (87) | - |
| L756 | PLEASURE RIDGE PARK FIRE | 15,297 | 17,595 | 13,191 | 13,737 | (1,303) | - |
| L959 | NORTHERN KY CONV CTR CORP | 44,346 | 55,397 | 34,259 | 36,754 | (2,124) | - |
| M001 | COLUMBIA/ADAIR UTILITIES | 36,691 | 45,233 | 28,887 | 29,009 | (1,324) | - |
| M003 | LAWBG-ANDERSON PLAN COMM | 1,065 | 1,219 | 923 | 760 | (20) | - |
| M005 | GLASGOW WATER COMPANY | 146,332 | 168,630 | 125,870 | 120,211 | (3,403) | - |
| M006 | GATEWAY AREA DEV DISTRICT | 42,549 | 49,123 | 36,517 | 38,107 | 1,359 | - |
| M007 | MIDDLESBORO CITY SCHOOL | 71,177 | 85,080 | 58,454 | 55,321 | (3,096) | - |
| M008 | WALTON/VERONA BD OF ED | 117,671 | 138,108 | 98,955 | 98,458 | (5,735) | - |
| M009 | PARIS BOURBON CO LIBRARY | 18,826 | 22,026 | 15,894 | 15,266 | (685) | - |
| M010 | BOYD CO BD OF ED | 300,920 | 354,807 | 251,579 | 240,958 | (16,149) | - |
| M011 | BOYLE COUNTY BD OF EDUC | 147,058 | 174,240 | 122,167 | 113,037 | (5,033) | - |
| M012 | EAST PENDELTON WATER DIST | 20,017 | 22,982 | 17,293 | 16,333 | (97) | - |
| M013 | BREATHITT CO SOIL CONSERV | 1,041 | 1,248 | 853 | 2,297 | 220 | - |
| M014 | CITY OF HARDINSBURG | (4,685) | (2,855) | (6,330) | (7,190) | (2,699) | - |
| M015 | BULLITT CO FISCAL COURT | 280,992 | 331,705 | 234,580 | 244,405 | (14,651) | - |
| M017 | CITY OF FREDONIA | 2,027 | 2,441 | 1,651 | 3,121 | (379) | - |
| M018 | CALLOWAY CO PUBLIC LIBRAR | 15,161 | 18,293 | 12,299 | 13,882 | (447) | - |
| M019 | CAMPBELL CO COURTHOUSE | 3,783 | 4,422 | 3,197 | 3,117 | (134) | - |
| M020 | CITY OF BARDWELL | 11,947 | 15,130 | 9,044 | 6,429 | (2,205) | - |



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|--------------------------------|-----------------------------|---|-----------|-----------|-----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| M021 | CARROLL CO WATER DISTRICT | 27,684 | 32,032 | 23,695 | 20,566 | (818) | - |
| M022 | CITY OF OLIVE HILL | 67,777 | 77,537 | 58,809 | 54,361 | (609) | - |
| M023 | E CASEY CO WATER DISTRICT | 11,354 | 13,680 | 9,228 | 9,291 | (444) | - |
| M024 | CHRISTIAN CO BD OF ED | 432,500 | 541,720 | 332,857 | 345,622 | (45,870) | - |
| M025 | WINCHESTER MUNICIPAL UTIL | 174,088 | 204,133 | 146,553 | 136,892 | (4,202) | - |
| M026 | CLAY COUNTY 911 BOARD | 8,214 | 10,309 | 6,304 | 9,334 | (96) | - |
| M027 | HOUSING AUTH OF ALBANY | 7,283 | 8,732 | 5,957 | 5,806 | (422) | - |
| M029 | CUMBERLAND CO FISCAL CT | 43,334 | 52,612 | 34,858 | 35,075 | (3,854) | - |
| M030 | DAVESS CO BD OF EDUC | 799,224 | 950,113 | 661,123 | 610,362 | (48,159) | - |
| M031 | EDMONSON CO CONSERV DIST | 1,967 | 2,171 | 1,779 | 1,715 | (48) | - |
| M033 | IRVINE MUNICIPAL UTILITY | 37,841 | 44,068 | 32,132 | 30,460 | (1,263) | - |
| M034 | FAYETTE CO BD EDUCATION | 3,527,845 | 4,095,824 | 3,006,903 | 2,838,695 | (66,313) | - |
| M035 | FLEMING COUNTY LIBRARY | 9,012 | 10,608 | 7,552 | 8,794 | (119) | - |
| M037 | FRANKLIN CO BD OF ED | 486,973 | 577,494 | 404,099 | 384,149 | (17,990) | - |
| M038 | HICKMAN/FULTON RIV PRT AU | 10,486 | 13,282 | 7,935 | 7,907 | (3,318) | - |
| M039 | GALLATIN CO WATER DIS | 11,200 | 13,518 | 9,081 | 8,860 | (562) | - |
| M040 | GARRARD CO PUBLIC LIBRARY | 13,849 | 15,632 | 12,209 | 10,550 | (411) | - |
| M041 | GRANT CO BD OF ED | 221,468 | 270,899 | 176,308 | 169,410 | (18,026) | - |
| M042 | CITY OF MAYFIELD | 57,007 | 65,873 | 48,870 | 43,031 | (1,129) | - |
| M043 | CITY OF CANEVILLE | 8,444 | 9,853 | 7,155 | 10,327 | 602 | - |
| M043 | GREEN/TAYLOR WATER DIST | 41,246 | 46,379 | 36,515 | 29,512 | 163 | - |
| M045 | CITY OF FLATWOODS | 67,746 | 78,628 | 57,762 | 51,600 | (1,972) | - |
| M046 | CITY OF LEWISPORT | 32,360 | 38,100 | 27,103 | 24,288 | (2,553) | - |
| M047 | HARDIN CO PUBLIC LIBRARY | 25,549 | 29,329 | 22,081 | 19,391 | (2,158) | - |
| M048 | CITY OF BENHAM | 16,103 | 18,213 | 14,163 | 14,779 | (81) | - |
| M049 | HARRISON CO CONSERVA DIST | 6,839 | 7,417 | 6,303 | 5,954 | 229 | - |
| M050 | HART CO CONSERVATION DIST | 2,544 | 2,958 | 2,165 | 2,051 | (66) | - |
| M051 | HENDERSOON CO BD OF ED | 506,295 | 599,977 | 420,542 | 405,839 | (25,435) | - |
| M052 | HENRY CO LIBRARY | 11,237 | 13,118 | 9,511 | 7,225 | (662) | - |
| M054 | CITY OF DAWSON SPRINGS | 27,904 | 32,798 | 23,419 | 21,936 | (735) | - |
| M056 | JEFF CO MED CTR STM & CHL | 28,290 | 39,349 | 18,230 | 19,778 | (5,973) | - |
| M057 | NICH-VLE/JESS CO PK & REC | 19,966 | 22,787 | 17,375 | 16,128 | (1,107) | - |
| M058 | CITY OF PAINTSVILLE | 131,365 | 155,990 | 108,825 | 98,346 | (8,492) | - |
| M059 | KENTON COUNTY FISCAL CT | 627,204 | 715,900 | 545,672 | 486,103 | (1,084) | - |
| M060 | CITY OF HINDMAN | 2,697 | 3,617 | 1,860 | 1,871 | (728) | - |
| M061 | KNOX CO E M S | 62,570 | 73,328 | 52,708 | 43,120 | (2,991) | - |
| M062 | LARUE CO WATER DIST #1 | (1,889) | 259 | (3,826) | (1,168) | (2,639) | - |
| M064 | HOUSING AUTH/ LAWRENCE CO | 10,089 | 11,617 | 8,686 | 7,834 | (200) | - |
| M065 | LEE CO SOIL CONSERV DIST | 509 | 824 | 224 | 771 | 114 | - |
| M067 | JENKINS BD OF ED | 15,846 | 20,564 | 11,551 | 14,421 | (2,464) | - |
| M068 | CITY OF VANCEBURG | 10,093 | 13,393 | 7,086 | 7,175 | (598) | - |
| M069 | CITY OF STANFORD | 20,558 | 22,131 | 19,091 | 17,085 | 1,539 | - |
| M070 | LEDBETTER WATER DISTRICT | 13,185 | 15,423 | 11,132 | 8,881 | (444) | - |
| M073 | W MCCRACKEN CO WATER DIST | 49 | 874 | (697) | (361) | (1,099) | - |
| M075 | CITY OF SACRAMENTO | 10,649 | 12,283 | 9,151 | 8,640 | (998) | - |
| M076 | CITY OF RICHMOND | 261,962 | 305,971 | 221,629 | 212,570 | (9,084) | - |
| M077 | MAGOFFIN CO COURT CLERK | 14,206 | 16,442 | 12,157 | 13,120 | (510) | - |
| M078 | LEBANON WATER WORKS | 40,773 | 47,243 | 34,837 | 32,207 | (810) | - |
| M079 | MARSHALL CO REF DISP DIST | 44,342 | 50,786 | 38,426 | 36,945 | (1,440) | - |
| M081 | CITY OF MAYSVILLE | 142,627 | 170,043 | 117,534 | 66,271 | (26,544) | - |
| M082 | CITY OF BRANDENBURG | 32,459 | 38,148 | 27,249 | 25,808 | (1,867) | - |
| M084 | MERCER CO BOARD OF ED | 185,680 | 218,396 | 155,706 | 144,517 | (6,209) | - |
| M085 | CITY OF EDMONTON | 49,991 | 57,010 | 43,541 | 43,108 | 673 | - |
| M087 | MT STERL/MONTGOMERY LIB | 13,771 | 16,554 | 11,226 | 11,647 | (589) | - |
| M088 | MORGAN CO CONSERVAT DIST | 1,528 | 1,832 | 1,252 | 1,284 | (13) | - |
| M090 | BARDSTOWN BD OF ED | 237,635 | 279,935 | 198,889 | 188,123 | (7,885) | - |
| M091 | NICHOLAS CO WATER DIST | 5,252 | 6,380 | 4,221 | 4,462 | (200) | - |
| M092 | CITY OF BEAVER DAM | 46,179 | 53,152 | 39,777 | 37,640 | (148) | - |
| M093 | OLDHAM CO WATER DIST | 80,364 | 90,590 | 70,952 | 66,046 | (349) | - |
| M096 | CITY OF FALMOUTH | 49,349 | 56,872 | 42,436 | 38,393 | 2,359 | - |
| M097 | E KY CONCEN EMPLOY PRO | 122,817 | 143,065 | 104,255 | 98,257 | (4,866) | - |
| M098 | PIKE CO HOUSING AUTHORITY | (6,670) | (4,890) | (8,265) | (7,912) | (2,772) | - |
| M099 | BEECH FORK WATER COMM | 15,706 | 18,508 | 13,140 | 12,904 | (541) | - |
| M100 | PULASKI CO BD OF ED | 634,445 | 744,802 | 533,305 | 520,347 | 1,478 | - |
| M104 | RUSSELL CO PUBLIC LIBRARY | 9,993 | 12,027 | 8,134 | 9,718 | (682) | - |
| M105 | SCOTT COUNTY LIBRARY | 46,381 | 54,706 | 38,756 | 37,461 | (1,444) | - |
| M106 | SHELBY CO BD OF ED | 670,518 | 764,392 | 584,351 | 569,811 | (43,976) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|----------|----------|----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| M107 | FRANKLIN ELECTRIC PLNT BD | 75,599 | 86,179 | 65,878 | 57,392 | (3,096) | - |
| M108 | SPENCER CO PUBLIC LIB | 18,855 | 21,017 | 16,861 | 15,007 | 352 | - |
| M109 | CITY OF CAMPBELLSVILLE | 159,304 | 184,167 | 136,481 | 123,346 | (553) | - |
| M110 | CITY OF GUTHRIE | 39,283 | 43,149 | 35,705 | 31,706 | 896 | - |
| M111 | TRIGG CO CONS DISTRICT | 2,353 | 2,682 | 2,052 | 1,833 | 1 | - |
| M112 | CITY OF MILTON | 12,920 | 15,402 | 10,648 | 9,870 | (477) | - |
| M113 | CITY OF STURGIS | 23,822 | 28,108 | 19,897 | 19,236 | (1,713) | - |
| M115 | WASHINGTON CO LIBRARY BD | 6,890 | 8,152 | 5,734 | 6,786 | 88 | - |
| M116 | WAYNE CO PUBLIC LIBRARY | 11,423 | 13,647 | 9,387 | 7,638 | (711) | - |
| M117 | WEBSTER CO BD OF ED | 181,734 | 211,738 | 154,230 | 143,233 | (7,240) | - |
| M118 | WHITLEY CO FISCAL COURT | 187,624 | 222,551 | 155,653 | 152,257 | (7,023) | - |
| M119 | WOLFE CO FISCAL COURT | 61,227 | 71,826 | 51,516 | 51,307 | (1,432) | - |
| M120 | WOODFORD COUNTY LIBRARY | 26,648 | 31,564 | 22,148 | 23,376 | (600) | - |
| M215 | SHEPHER/BULLITT CO TOURIST | 43,532 | 48,645 | 38,817 | 32,081 | (243) | - |
| M315 | CITY OF PIONEER VILLAGE | 2,281 | 2,654 | 1,941 | 1,271 | (330) | - |
| M356 | MIDDLETOWN FIRE PROT DIST | (7,110) | (7,110) | (7,094) | (5,097) | (1,146) | - |
| M415 | BULLITT CO SANITATION DIS | 40,232 | 44,785 | 36,037 | 35,512 | (1,445) | - |
| N001 | ADAIR CO CONSERVATION DIS | 4,718 | 5,366 | 4,123 | 3,879 | (82) | - |
| N006 | HOUSING AUTH OWINGSVILLE | 2,983 | 3,832 | 2,210 | 3,090 | (374) | - |
| N007 | PINEVILLE BD OF EDUCATION | 32,141 | 37,159 | 27,533 | 24,532 | (327) | - |
| N008 | CITY OF FLORENCE | 249,241 | 291,527 | 210,472 | 183,036 | (8,074) | - |
| N009 | CITY OF MILLERSBURG | 1,586 | 1,870 | 1,327 | 1,287 | (59) | - |
| N010 | BOYD CO PUBLIC LIBRARY | 59,234 | 66,747 | 52,317 | 47,935 | 44 | - |
| N011 | CITY OF FERRYVILLE | (2,304) | (2,064) | (2,515) | (270) | (87) | - |
| N012 | CITY OF BROOKSVILLE | 12,506 | 14,889 | 10,325 | 9,295 | (757) | - |
| N013 | MIDDLE KY COMM ACT PART | 92,975 | 113,101 | 74,587 | 79,748 | (5,529) | - |
| N014 | CITY OF IRVINGTON | (11,781) | (10,129) | (13,259) | (13,047) | (168) | - |
| N015 | BULLITT CO CONSERVAT DIST | 1,795 | 2,134 | 1,485 | 1,606 | (32) | - |
| N017 | PRINCETON ELECTRIC PL BD | 59,538 | 71,058 | 49,000 | 48,873 | (3,005) | - |
| N018 | MURRAY/CALLOWAY CO AIRPRT | 1,690 | 2,089 | 1,324 | 1,205 | (242) | - |
| N020 | CARLISLE CO SANIT DIST 1 | 3,461 | 4,165 | 2,818 | 2,894 | (170) | - |
| N021 | CARROLLTON UTILITIES COMM | 70,577 | 84,844 | 57,520 | 51,314 | (1,681) | - |
| N022 | CITY OF GRAYSON | 60,021 | 68,425 | 52,290 | 40,198 | (914) | - |
| N025 | EAST CLARK CO WATER DIST | 19,051 | 21,778 | 16,547 | 14,382 | (730) | - |
| N029 | CUMBERLAND CO PUBLIC LIB | 9,102 | 10,156 | 8,129 | 5,975 | (50) | - |
| N033 | ESTILL CO WATER DIST NO 1 | 11,526 | 14,073 | 9,202 | 10,215 | (1,229) | - |
| N035 | HOUSING AUTH FLEMINGSBURG | 7,879 | 8,642 | 7,173 | 6,861 | (211) | - |
| N036 | PRESTONSBURG CITY UTIL | 79,111 | 102,933 | 57,404 | 62,104 | (9,698) | - |
| N037 | FRANKFORT INDEP SCHOOLS | 32,498 | 43,531 | 22,457 | 30,337 | (4,204) | - |
| N038 | HOUSING AUTH OF HICKMAN | 4,221 | 5,802 | 2,783 | 3,807 | (476) | - |
| N041 | BULLOCK PEN WATER DIST | 40,528 | 47,723 | 33,940 | 32,090 | (2,198) | - |
| N042 | PURCHASE AREA DEV DIST | 37,912 | 54,391 | 22,944 | 36,548 | (10,621) | - |
| N043 | GRAYSON CO LIBRARY | 13,173 | 15,591 | 10,960 | 9,222 | (971) | - |
| N044 | HOUSING AUTH OF GREENSBUR | (4,411) | (4,411) | (4,402) | (4,868) | (1,163) | - |
| N045 | KENTUCKY ED DEV CORP | (1,196) | 4,569 | (6,404) | (2,619) | (6,449) | - |
| N047 | ELIZABETH TOWN BD OF EDUC | 153,103 | 181,380 | 127,223 | 120,231 | (9,722) | - |
| N049 | CYNTHIANA HARRISON CO JPC | 3,896 | 4,745 | 3,119 | 3,443 | (214) | - |
| N050 | CITY OF HORSE CAVE | 35,308 | 39,346 | 31,587 | 25,966 | (2,343) | - |
| N051 | CITY OF HENDERSON | 337,423 | 405,903 | 274,779 | 253,199 | (16,487) | - |
| N052 | CITY OF NEW CASTLE | 6,630 | 7,834 | 5,527 | 5,259 | (318) | - |
| N054 | CITY OF MADISONVILLE | 474,990 | 551,880 | 404,479 | 377,665 | (14,119) | - |
| N057 | NICHOLASVILLE HOUSING AUT | 9,635 | 10,416 | 8,908 | 5,543 | 176 | - |
| N058 | JOHNSON CO LIBRARY | 21,267 | 24,029 | 18,725 | 15,443 | (308) | - |
| N060 | KNOTT CO WATER & SEWER | 30,744 | 35,332 | 26,531 | 24,999 | (242) | - |
| N061 | KNOX CO SOIL CONSERV DIS | 2,025 | 2,382 | 1,698 | 1,707 | (69) | - |
| N063 | CUMBERLAND VAL AREA DEV | 28,205 | 37,077 | 20,125 | 20,725 | (5,149) | - |
| N065 | THREE FORKS REG JAIL | 108,319 | 120,331 | 97,228 | 88,690 | 3,457 | - |
| N067 | HOUSING ORIENTED MINISTRI | 24,100 | 27,659 | 20,837 | 20,990 | (1,878) | - |
| N068 | GAR,QUI,KY-O-HTS WTR DIST | 13,812 | 16,070 | 11,741 | 11,142 | (534) | - |
| N069 | CITY OF CRAB ORCHARD | (1,321) | (880) | (1,718) | (2,408) | (46) | - |
| N071 | CITY OF AUBURN | 23,638 | 27,161 | 20,402 | 16,989 | (530) | - |
| N072 | LYON CO AMBULANCE SERVICE | 34,534 | 40,237 | 29,306 | 28,228 | (692) | - |
| N075 | CITY OF ISLAND | 4,912 | 5,980 | 3,936 | 4,680 | (49) | - |
| N076 | MADISON CO EMS | 1,075 | 1,808 | 409 | 1,328 | (573) | - |
| N077 | MAGOFFIN CO WATER DIST | 22,772 | 26,079 | 19,734 | 19,135 | 294 | - |
| N078 | CENTRAL KY COMM ACTION | 433,005 | 488,901 | 381,580 | 359,464 | (3,234) | - |
| N079 | BENTON ELECTRIC SYSTEM | 35,666 | 42,757 | 29,180 | 27,447 | (2,029) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|----------|----------|----------|----------|------------|
| | | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| N080 | MARTIN CO WATER DISTRICT | (21,045) | (17,694) | (24,042) | (20,242) | (317) | - |
| N081 | BUFFALO TRACE AR DEV DIST | 62,458 | 75,251 | 50,766 | 51,493 | (5,165) | - |
| N082 | MEADE CO WATER DISTRICT | 26,324 | 30,593 | 22,412 | 22,525 | (1,123) | - |
| N084 | MERCER CO PUBLIC LIBRARY | 19,014 | 22,753 | 15,595 | 17,254 | (60) | - |
| N085 | METCALFE CO CONSERV DIST | 1,294 | 1,613 | 1,004 | 1,087 | (164) | - |
| N087 | CITY OF MT STERLING | 51,281 | 60,163 | 43,144 | 37,323 | (3,938) | - |
| N088 | MORGAN CO AMBULANCE SERV | 6,646 | 9,417 | 4,128 | 5,807 | (1,521) | - |
| N089 | MUHLENBERG CO WATER DIST | 37,977 | 44,647 | 31,868 | 30,710 | (1,631) | - |
| N090 | BARDSTOWN-NELSON CO TOURI | 14,704 | 16,607 | 12,951 | 13,795 | 1,761 | - |
| N092 | CITY OF HARTFORD | 24,336 | 30,924 | 18,329 | 18,723 | (4,006) | - |
| N093 | CITY OF LAGRANGE | 35,166 | 40,911 | 29,899 | 27,304 | (1,536) | - |
| N094 | CITY OF OWENTON | 4,624 | 5,652 | 3,687 | 5,830 | (368) | - |
| N097 | KY VALLEY ED COOPERATIVE | (3,866) | (2,800) | (4,817) | (368) | (2,009) | - |
| N098 | PIKE CO LIBRARY DISTRICT | 36,566 | 42,169 | 31,431 | 30,149 | (3,707) | - |
| N099 | CITY OF CLAY CITY | 23,317 | 25,342 | 21,440 | 19,619 | (57) | - |
| N100 | CITY OF BURNSIDE | 19,593 | 22,027 | 17,352 | 15,776 | 515 | - |
| N103 | HOUSING AUTH OF MOREHEAD | 15,454 | 18,669 | 12,515 | 12,046 | (954) | - |
| N104 | CITY OF JAMESTOWN | 44,999 | 54,016 | 36,754 | 38,155 | (2,350) | - |
| N106 | W SHELBY WATER DISTRICT | 13,910 | 16,019 | 11,974 | 9,565 | (604) | - |
| N107 | SIMPSON CO CONSER DIST | 1,104 | 1,326 | 901 | 863 | (67) | - |
| N110 | LOGAN/TODD REG WATER COM | 35,363 | 40,241 | 30,880 | 29,073 | (578) | - |
| N111 | BARKLEY LAKE WATER DIST | 30,550 | 36,686 | 24,939 | 19,088 | (4,822) | - |
| N112 | TRIMBLE CO WATER DIST | (3,217) | (2,162) | (4,164) | 225 | (675) | - |
| N113 | UNION CO LIBRARY BD | 11,530 | 14,227 | 9,067 | 9,096 | (645) | - |
| N114 | BOWLING GRN MUNICIPAL UTI | 675,314 | 796,981 | 563,913 | 556,241 | (27,233) | - |
| N115 | WASHINGTON CO CONSER DIST | 1,582 | 1,847 | 1,339 | 1,349 | 8 | - |
| N116 | MONTICELLO UTILITY COMM | 52,775 | 63,092 | 43,338 | 42,020 | (3,367) | - |
| N117 | CITY OF DIXON | 6,301 | 7,117 | 5,551 | 4,781 | (218) | - |
| N118 | CITY OF WILLIAMSBURG | 114,953 | 133,674 | 97,785 | 84,698 | (5,690) | - |
| N119 | WOLFE CO CONSER DISTRICT | 2,508 | 2,899 | 2,150 | 1,995 | (65) | - |
| N120 | WOODFORD CO PLAN ZONING | 14,367 | 16,770 | 12,164 | 11,378 | (834) | - |
| N959 | N KY CONV & VISITORS BUR | 23,781 | 33,188 | 15,216 | 14,354 | (1,730) | - |
| P001 | HOUSING AUTH OF COLUMBIA | (235) | 757 | (1,134) | (1,046) | (231) | - |
| P005 | GLASGOW ELECTRIC PLANT BD | 146,186 | 179,899 | 115,396 | 118,003 | (9,233) | - |
| P006 | BATH COUNTY E.M.S. | 3,550 | 7,865 | (359) | 4,732 | (1,355) | - |
| P007 | CITY OF PINEVILLE | 10,091 | 12,335 | 8,040 | 7,366 | (512) | - |
| P008 | BOONE CO PLANNING COMM | 49,474 | 59,012 | 40,749 | 40,604 | (3,411) | - |
| P009 | HOUSING AUTHORITY PARIS | (2,880) | (1,090) | (4,495) | (6,118) | (2,349) | - |
| P010 | REGIONAL PUBLIC SAFETY | 30,871 | 37,383 | 24,918 | 25,947 | (928) | - |
| P011 | CITY OF JUNCTION CITY | 4,437 | 6,099 | 2,924 | 3,004 | (538) | - |
| P013 | CITY OF JACKSON | 52,290 | 63,513 | 42,032 | 45,988 | (510) | - |
| P014 | BRECKINRIDGE CO PUBLIC LI | 13,409 | 15,373 | 11,605 | 10,320 | (292) | - |
| P015 | CITY OF LEBANON JUNCTION | 21,220 | 23,556 | 19,065 | 17,919 | (131) | - |
| P017 | PRINCETON WATER/WASTEWATE | 38,453 | 45,530 | 31,975 | 32,203 | (2,238) | - |
| P018 | MURRAY/CALLOWAY TRANS AUT | 12 | 3,147 | (2,824) | (363) | (2,846) | - |
| P022 | RATTLESNAKE RIDGE WATER | 37,606 | 43,306 | 32,376 | 29,120 | (1,958) | - |
| P025 | CLARK CO CONSVATION DIST | 724 | 942 | 526 | 886 | (37) | - |
| P033 | ESTILL COUNTY EMS | - | - | - | - | - | - |
| P035 | FLEMING CO DISPATCH | 7,307 | 8,786 | 5,956 | 6,438 | (304) | - |
| P037 | COMMUNITY ACTION KENTUCKY | 58,645 | 65,526 | 52,304 | 49,389 | (340) | - |
| P038 | HICKMAN ELECTRIC SYSTEM | 19,027 | 22,789 | 15,586 | 13,922 | (1,096) | - |
| P041 | CITY OF DRY RIDGE | 1,359 | 4,041 | (1,070) | 154 | (2,246) | - |
| P043 | CITY OF CLARKSON | 14,047 | 15,472 | 12,731 | 12,748 | 503 | - |
| P045 | GREENUP CO ENVIR COMM | 8,894 | 10,400 | 7,515 | 8,923 | (296) | - |
| P047 | CITY OF WEST POINT | 16,250 | 18,806 | 13,905 | 13,978 | (490) | - |
| P048 | HARLAN COUNTY C A A | 69,589 | 80,822 | 59,294 | 60,142 | (2,379) | - |
| P049 | HOUSING AUTHORITY OF CYNT | 23,195 | 28,510 | 18,339 | 19,179 | (954) | - |
| P050 | HART CO SOLID WASTE SVC | 45,791 | 51,849 | 40,221 | 35,600 | (1,982) | - |
| P051 | HENDERSON MUN POWER&LIGHT | 261,536 | 294,465 | 231,215 | 207,881 | 333 | - |
| P052 | LITTLE KY RV WS CONV DIST | 2,401 | 2,972 | 1,879 | 1,696 | (161) | - |
| P054 | HOUSING AUTH DAWSON SPG | 11,230 | 13,560 | 9,099 | 8,667 | (549) | - |
| P057 | VALLEY VIEW FERRY AUTHORI | 1,867 | 2,785 | 1,033 | 1,436 | (212) | - |
| P061 | BARBOURVILLE UTILITY COMM | 135,880 | 157,727 | 115,850 | 115,043 | (4,264) | - |
| P063 | LAUREL CO WATER DIST #2 | 50,094 | 57,189 | 43,570 | 32,926 | (1,660) | - |
| P068 | LEWIS CO PUBLIC LIBRARY | 4,575 | 5,419 | 3,802 | 3,621 | (243) | - |
| P069 | LINCOLN CO CLERK | 19,552 | 22,726 | 16,640 | 15,942 | (3) | - |
| P071 | LOGAN CO CONS DISTRICT | 7,148 | 7,923 | 6,433 | 5,986 | (124) | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------------|---|---------|---------|---------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| P072 | LYON CO WATER DISTRICT | 4,808 | 6,281 | 3,466 | 4,309 | 236 | - |
| P075 | MCLAN CO REG WATER COMM | 26,011 | 27,693 | 24,433 | 13,169 | (888) | - |
| P076 | MADISON CO PUBLIC LIBRARY | 66,136 | 75,960 | 57,112 | 38,128 | (6,176) | - |
| P077 | SALYERS/MAG CO JOINT HOUS | 7,703 | 8,845 | 6,656 | 6,479 | (163) | - |
| P078 | MARION CO CONSERVAT DIST | 1,714 | 1,994 | 1,457 | 1,387 | (47) | - |
| P079 | CITY OF CALVERT CITY | 67,881 | 79,445 | 57,286 | 57,635 | (1,201) | - |
| P081 | MASON COUNTY LIBRARY | 3,599 | 5,420 | 1,945 | 2,979 | (382) | - |
| P084 | ANDERSON-DEAN COMM PARK | 1,820 | 2,631 | 1,082 | 1,149 | (209) | - |
| P087 | MONTGOMERY CTY WATER DIST | 2,063 | 2,626 | 1,549 | 1,225 | (153) | - |
| P088 | MORGAN CO WATER DIST | 13,816 | 15,692 | 12,093 | 10,697 | (762) | - |
| P089 | MUHLENBERG WATER DIST #3 | 12,862 | 15,158 | 10,761 | 10,744 | (764) | - |
| P090 | NORTH NELSON WATER DIST | 8,327 | 10,220 | 6,597 | 6,336 | (770) | - |
| P092 | OHIO CO REG WASTEWATER D | 17,268 | 19,397 | 15,308 | 13,381 | (242) | - |
| P097 | KY RIVER AREA DEV DIST | 54,443 | 67,144 | 42,846 | 36,571 | (8,713) | - |
| P100 | LAKE CUMBERLAND CAA, INC | 191,572 | 220,628 | 164,902 | 151,166 | (4,965) | - |
| P103 | MOREHEAD TOURISM COMMISSI | 9,407 | 11,548 | 7,449 | 5,629 | (611) | - |
| P104 | RUSSELL CO TOURIST COMM | 3,098 | 3,746 | 2,508 | 2,792 | (635) | - |
| P105 | GEORGETOWN/SCOTT TOURISM | 9,671 | 10,873 | 8,561 | 6,352 | 316 | - |
| P106 | MULTI PURPOSE COMM ACTION | 18,000 | 20,829 | 15,407 | 19,110 | 23 | - |
| P107 | SIMPSON CO LIBRARY DIST | 11,827 | 13,683 | 10,125 | 8,942 | (410) | - |
| P110 | TODD COUNTY CONSERVATION DISTRICT | 2,048 | 2,395 | 1,730 | 1,427 | (115) | - |
| P111 | JOHN L STREET LIBRARY | 1,839 | 2,729 | 1,031 | 779 | (1,164) | - |
| P113 | STURGIS HOUSING AUTHORITY | 135 | 657 | (336) | (202) | (395) | - |
| P115 | HOUSING AUTH SPRINGFIELD | (1,477) | (796) | (2,090) | (2,334) | (939) | - |
| P116 | CITY OF MONTICELLO | 9,494 | 12,759 | 6,523 | 6,634 | (1,983) | - |
| P117 | CITY OF CLAY | 13,161 | 15,434 | 11,076 | 10,068 | (596) | - |
| P120 | WOODFORD CO CONSERV DIST | 2,182 | 2,586 | 1,812 | 1,936 | (67) | - |
| P559 | CITY OF CRESTVIEW HILLS | 16,837 | 19,116 | 14,742 | 13,698 | (48) | - |
| R003 | SOUTH ANDERSON WATER DIST | 17,921 | 20,153 | 15,866 | 14,466 | (379) | - |
| R005 | BARREN CO SOIL CONS DIS | 1,648 | 1,932 | 1,388 | 1,374 | (36) | - |
| R008 | BOONE CO LIBRARY DIST | 194,000 | 223,291 | 167,122 | 156,939 | (8,396) | - |
| R010 | ASHLAND BD OF ED | 253,553 | 300,362 | 210,687 | 190,390 | (9,637) | - |
| R011 | DANVILLE BOYLE PLANNING | (256) | 565 | (998) | (338) | (992) | - |
| R013 | BREATHITT COUNTY WATER DISTRICT | 11,751 | 13,374 | 10,259 | 8,362 | (400) | - |
| R015 | CITY OF SHEPHERDSVILLE | 66,109 | 77,601 | 55,579 | 51,767 | (2,047) | - |
| R017 | CITY OF PRINCETON | 32,585 | 38,389 | 27,268 | 25,678 | (1,446) | - |
| R018 | MURRAY ELECTRIC SYSTEM | 141,764 | 167,099 | 118,558 | 110,533 | (5,452) | - |
| R019 | FORT THOMAS BOARD OF ED | 166,193 | 197,459 | 137,568 | 133,426 | (3,747) | - |
| R021 | CARROLLTON/CARR CO REC TR | 2,573 | 3,024 | 2,161 | 2,066 | (97) | - |
| R024 | CHRISTIAN CO WATER DIST | 35,820 | 41,133 | 30,944 | 27,295 | (1,634) | - |
| R030 | DAVISS CO AIRPORT BD | 33,542 | 36,701 | 30,615 | 27,084 | 1,812 | - |
| R033 | CITY OF RAVENNA | 2,333 | 2,925 | 1,792 | 1,253 | (175) | - |
| R034 | LEXINGTON PUBLIC LIBRARY | 213,619 | 262,518 | 168,957 | 163,883 | (18,263) | - |
| R036 | CITY OF PRESTONSBURG | 179,048 | 203,386 | 156,672 | 139,968 | (4,781) | - |
| R037 | PAUL SAWYER LIBRARY | 51,539 | 61,831 | 42,124 | 36,883 | (3,656) | - |
| R038 | CITY OF FULTON | 47,035 | 58,135 | 36,901 | 37,472 | (4,724) | - |
| R041 | CITY OF CRITTENDEN | 4,820 | 5,795 | 3,927 | 3,954 | (48) | - |
| R042 | MAYFIELD ELEC & WATER SYS | 207,860 | 239,526 | 178,798 | 166,228 | (6,156) | - |
| R045 | CITY OF RUSSELL | 46,574 | 55,634 | 38,283 | 33,963 | (2,479) | - |
| R047 | LINCOLN TRAIL AREA DEV DI | 49,060 | 62,208 | 37,081 | 39,784 | (10,664) | - |
| R048 | HARLAN CO CONSERV DIST | 2,655 | 3,036 | 2,305 | 2,112 | (79) | - |
| R050 | HART CO AMB SERVICE | 34,683 | 43,915 | 26,257 | 23,472 | (2,203) | - |
| R051 | HENDERSON MUN W & S DEPT | 177,953 | 215,105 | 143,999 | 140,131 | (15,981) | - |
| R052 | CITY OF CAMPBELLSBURG | 1,184 | 1,676 | 737 | 704 | (592) | - |
| R054 | SOUTH HOPKINS WATER DIST | 8,867 | 11,505 | 6,466 | 7,746 | (1,508) | - |
| R057 | CITY OF WILMORE | 50,211 | 59,446 | 41,758 | 41,115 | (2,347) | - |
| R058 | HOUSING AUTH OF PAINTSVLE | 23,916 | 28,493 | 19,727 | 18,455 | (1,157) | - |
| R061 | KY COMM ECONOMIC OPPORT | 446,538 | 507,928 | 390,137 | 371,231 | (14,522) | - |
| R063 | WOODCREEK WATER DISTRICT | 137,575 | 157,425 | 119,343 | 113,692 | (1,564) | - |
| R071 | LOGAN CO PUBLIC LIBRARY | 27,965 | 32,382 | 23,912 | 20,942 | (235) | - |
| R072 | LYON CO HOUSING AUTHORITY | 10,687 | 12,951 | 8,618 | 8,630 | (628) | - |
| R073 | MCCRACKEN CO BD OF ED | 481,537 | 565,829 | 404,311 | 381,025 | (16,152) | - |
| R076 | RICHMOND UTILITIES | 153,989 | 183,739 | 126,763 | 122,446 | (5,965) | - |
| R078 | CITY OF LORETTO | 1,436 | 1,673 | 1,218 | 1,155 | (66) | - |
| R079 | MARSHALL CO PUB LIBRARY | 17,901 | 24,915 | 11,526 | 15,263 | (5,219) | - |
| R088 | CITY OF WEST LIBERTY | 64,956 | 76,585 | 54,305 | 53,024 | (1,927) | - |
| R089 | CENTRAL CITY MUN WTR&SEWR | 49,365 | 58,131 | 41,336 | 39,127 | (2,900) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|-----------------------------|--|---------|---------|---------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| R090 | NELSON CO PUBLIC LIBRARY | 66,854 | 76,567 | 57,935 | 54,481 | (1,742) | - |
| R093 | TRI CO COMM ACTION AGENCY | 10,352 | 12,881 | 8,047 | 9,977 | (1,864) | - |
| R097 | PERRY COUNTY PUBLIC LIB | 27,012 | 32,836 | 21,689 | 20,152 | (2,602) | - |
| R103 | ROWAN CO PUBLIC LIBRARY | 28,836 | 32,222 | 25,715 | 22,856 | 145 | - |
| R104 | CITY OF RUSSELL SPRINGS | 54,046 | 61,943 | 46,794 | 43,781 | (446) | - |
| R105 | CITY OF STAMPING GROUND | 2,105 | 2,304 | 1,922 | 2,750 | (182) | - |
| R106 | SHELBY CO PARK RECREATION | 13,097 | 17,133 | 9,425 | 11,354 | (3,092) | - |
| R109 | TAYLOR CO PUBLIC LIBRARY | 14,914 | 17,931 | 12,154 | 11,414 | (278) | - |
| R114 | BOWLING GREEN PUBLIC SCHO | 320,239 | 380,612 | 264,989 | 265,028 | (12,765) | - |
| R115 | S W E D A | 4,014 | 4,588 | 3,485 | 2,946 | 7 | - |
| R116 | WAYNE CO CONSERV DIST | 3,071 | 3,549 | 2,632 | 3,179 | (170) | - |
| R117 | WEBSTER COUNTY WATER DIST | 10,877 | 14,665 | 7,429 | 6,346 | (3,380) | - |
| R118 | WILLIAMSBURG IND BD OF ED | 56,621 | 66,312 | 47,741 | 48,024 | (762) | - |
| R120 | CITY OF MIDWAY | 19,439 | 21,933 | 17,143 | 15,783 | 397 | - |
| R959 | N KY LEGAL AID SOCIETY | 153,533 | 175,088 | 133,729 | 127,835 | (2,151) | - |
| T036 | FLOYD COUNTY CONSV DIST | 5,421 | 6,321 | 4,596 | 4,446 | (119) | - |
| V001 | ADAIR COUNTY FISCAL COURT | 91,014 | 107,305 | 76,090 | 71,552 | (2,466) | - |
| V002 | ALLEN COUNTY FISCAL COURT | 58,558 | 78,933 | 40,003 | 36,324 | (9,799) | - |
| V003 | ANDERSON CO FISCAL COURT | 148,371 | 171,491 | 127,156 | 113,169 | (5,474) | - |
| V004 | BALLARD COUNTY FISCAL CT | 138,959 | 161,073 | 118,693 | 124,233 | (5,649) | - |
| V005 | BARREN CO FISCAL CT | 72,357 | 87,152 | 58,823 | 58,910 | (567) | - |
| V006 | BATH CO FISCAL COURT | 46,802 | 58,283 | 36,322 | 34,101 | (4,851) | - |
| V007 | BELL CO FISCAL CT | 67,924 | 88,698 | 49,009 | 69,275 | (6,561) | - |
| V008 | BOONE CO FISCAL CT | 590,737 | 685,488 | 503,852 | 482,372 | (19,266) | - |
| V009 | BOURBON CO FISCAL COURT | 128,798 | 150,641 | 108,788 | 103,951 | (8,001) | - |
| V010 | BOYD COUNTY FISCAL COURT | 381,318 | 445,511 | 322,490 | 307,493 | (14,605) | - |
| V011 | BOYLE COUNTY FISCAL COURT | 156,959 | 187,014 | 129,466 | 130,335 | (9,975) | - |
| V012 | BRACKEN CO FISCAL COURT | 65,660 | 77,133 | 55,147 | 49,253 | (3,117) | - |
| V013 | BREATHITT CO FISCAL COURT | 41,852 | 54,026 | 30,763 | 38,049 | (6,324) | - |
| V014 | BRECKINRIDGE CO FISCAL CT | 115,550 | 138,879 | 94,232 | 104,601 | (9,080) | - |
| V016 | BUTLER COUNTY FISCAL CT | 124,415 | 143,670 | 106,738 | 100,196 | 943 | - |
| V017 | CALDWELL CO FISCAL COURT | 58,120 | 71,460 | 45,943 | 50,664 | (4,905) | - |
| V018 | CALLOWAY CO FISCAL COURT | 200,756 | 238,121 | 166,557 | 158,669 | (12,255) | - |
| V019 | CAMPBELL CO FISCAL CT | 629,581 | 718,438 | 547,976 | 535,313 | (15,587) | - |
| V020 | CARUSLE CO FISCAL COURT | 20,584 | 28,970 | 12,956 | 17,008 | (3,345) | - |
| V021 | CARROLL CO FISCAL CT | 147,684 | 172,133 | 125,269 | 107,798 | (8,488) | - |
| V022 | CARTER CO FISCAL CT | 192,102 | 223,497 | 163,320 | 149,077 | (9,324) | - |
| V023 | CASEY CO FISCAL COURT | 121,182 | 143,032 | 101,175 | 99,365 | (4,647) | - |
| V024 | CHRISTIAN CO FISCAL COURT | 182,568 | 215,516 | 152,400 | 146,908 | (8,447) | - |
| V025 | CLARK COUNTY FISCAL COURT | 189,947 | 219,286 | 163,004 | 144,973 | 2,435 | - |
| V026 | CLAY COUNTY FISCAL CT | 229,856 | 267,398 | 195,443 | 187,188 | (9,819) | - |
| V027 | CLINTON CO FISCAL COURT | 97,549 | 116,435 | 80,263 | 110,444 | 13,424 | - |
| V028 | CRITTENDEN CO FIS CT | 144,621 | 164,746 | 126,124 | 105,713 | (6,734) | - |
| V030 | DAVIESS CO FISCAL COURT | 287,296 | 343,822 | 235,587 | 225,928 | (16,005) | - |
| V031 | EDMONSON CO FISCAL CRT | 73,332 | 86,842 | 60,965 | 60,265 | (2,913) | - |
| V032 | ELLIOTT CO FISCAL CT | 25,055 | 32,057 | 18,674 | 23,078 | (2,543) | - |
| V033 | ESTILL CO FISCAL COURT | 94,955 | 113,023 | 78,441 | 86,099 | (9,351) | - |
| V035 | FLEMING CO FISCAL COURT | 53,881 | 64,354 | 44,299 | 43,644 | (2,519) | - |
| V036 | FLOYD CO FISCAL COURT | 169,572 | 204,004 | 138,100 | 151,678 | (8,962) | - |
| V037 | FRANKLIN CO FISCAL COURT | 342,299 | 390,777 | 297,758 | 265,252 | (10,495) | - |
| V038 | FULTON COUNTY FIS CT | 140,938 | 168,221 | 115,964 | 107,817 | (4,391) | - |
| V039 | GALLATIN CO FISCAL COURT | 103,960 | 122,734 | 86,773 | 86,114 | (5,489) | - |
| V040 | GARRARD CO FISCAL COURT | 125,358 | 145,091 | 107,247 | 84,718 | (6,658) | - |
| V041 | GRANT COUNTY FISCAL COURT | 220,487 | 248,208 | 194,975 | 186,569 | (837) | - |
| V042 | GRAVES COUNTY FISCAL CT | 199,001 | 236,822 | 164,391 | 162,854 | (8,384) | - |
| V043 | GRAYSON CO FISCAL COURT | 229,379 | 267,005 | 194,889 | 179,836 | (12,283) | - |
| V044 | GREEN COUNTY FISCAL COURT | 56,109 | 64,114 | 48,758 | 45,854 | (1,845) | - |
| V045 | GREENUP CO FISCAL CT | 209,802 | 249,342 | 173,604 | 155,960 | (10,747) | - |
| V046 | HANCOCK CO FISCAL COURT | 107,471 | 128,995 | 87,796 | 97,432 | (5,565) | - |
| V047 | HARDIN CO FISCAL COURT | 161,500 | 192,832 | 132,851 | 140,784 | (10,953) | - |
| V048 | HARLAN CO FIS CT | 110,727 | 142,958 | 81,350 | 81,757 | (14,765) | - |
| V049 | HARRISON CO FISCAL COURT | 58,365 | 70,731 | 47,063 | 45,770 | (4,334) | - |
| V050 | HART COUNTY FISCAL COURT | 143,686 | 167,382 | 121,960 | 113,878 | (3,933) | - |
| V051 | HENDERSON CO FISCAL COURT | 226,554 | 286,795 | 171,617 | 203,227 | (15,147) | - |
| V052 | HENRY CO FISCAL COURT | 51,896 | 65,174 | 39,778 | 35,327 | (6,505) | - |
| V053 | HICKMAN CO FISCAL COURT | 41,084 | 51,097 | 31,947 | 35,550 | (3,369) | - |
| V054 | HOPKINS CO FISCAL COURT | 218,236 | 260,506 | 179,563 | 170,111 | (13,167) | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| V055 | JACKSON CO FISCAL COURT | 115,893 | 137,935 | 95,716 | 81,828 | (8,021) | - |
| V057 | JESSAMINE CO FISCAL COURT | 298,408 | 351,376 | 249,900 | 244,428 | (11,133) | - |
| V060 | KNOTT CO FISCAL CT | 31,034 | 44,760 | 18,560 | 25,302 | (7,735) | - |
| V061 | KNOX CO FISCAL CT | 218,454 | 248,724 | 190,646 | 182,140 | (6,088) | - |
| V062 | LARUE CO FISCAL COURT | 128,966 | 149,094 | 110,501 | 107,079 | (2,165) | - |
| V063 | LAUREL COUNTY FISCAL COUR | 351,364 | 408,049 | 299,385 | 285,312 | (11,353) | - |
| V064 | LAWRENCE CO FISCAL CT | 76,367 | 95,278 | 59,110 | 60,453 | (8,608) | - |
| V065 | LEE COUNTY FISCAL COURT | 81,352 | 93,450 | 70,254 | 69,663 | (4,824) | - |
| V066 | LESLIE CO FISCAL COURT | 93,021 | 117,824 | 70,393 | 62,588 | (11,851) | - |
| V067 | LETCHER CO FISCAL COURT | 65,186 | 85,539 | 46,661 | 79,228 | (3,225) | - |
| V068 | LEWIS COUNTY FISCAL COURT | 107,773 | 126,049 | 91,020 | 82,445 | (3,289) | - |
| V069 | LINCOLN CO FISCAL COURT | 96,352 | 115,129 | 79,178 | 80,754 | (5,823) | - |
| V070 | LIVINGSTON CO FISCAL CT | 93,323 | 112,623 | 75,676 | 73,450 | (4,969) | - |
| V071 | LOGAN COUNTY FISCAL COURT | 254,688 | 290,060 | 222,178 | 204,664 | (3,507) | - |
| V072 | LYON COUNTY FISCAL COURT | 51,726 | 60,871 | 43,349 | 40,510 | (2,053) | - |
| V073 | MCCRACKEN CO FISCAL COURT | 193,842 | 228,953 | 161,700 | 160,976 | (9,325) | - |
| V074 | MCCREARY CO FISCAL CT | 190,744 | 214,875 | 168,535 | 157,286 | (1,112) | - |
| V075 | MCLEAN COUNTY FISCAL CT | 88,231 | 106,964 | 71,107 | 66,074 | (6,770) | - |
| V076 | MADISON CO FISCAL COURT | 363,331 | 418,022 | 313,157 | 306,506 | (15,172) | - |
| V077 | MADOFFIN CO FISCAL COURT | 17,160 | 28,726 | 6,660 | 14,221 | (2,892) | - |
| V078 | MARION CO FISCAL COURT | 260,290 | 302,111 | 221,930 | 211,025 | (4,942) | - |
| V079 | MARSHALL CO FISCAL COURT | 193,892 | 234,346 | 156,920 | 163,576 | (12,409) | - |
| V080 | MARTIN CO FISCAL COURT | 45,771 | 59,205 | 33,536 | 33,974 | (10,122) | - |
| V081 | MASON CO FIS CT | 144,334 | 173,396 | 118,904 | 124,722 | (6,016) | - |
| V082 | MEADE COUNTY FISCAL COURT | 260,005 | 307,240 | 216,769 | 220,053 | (12,099) | - |
| V083 | MENIFEE CO FISCAL COURT | 52,040 | 60,138 | 44,613 | 44,345 | (1,360) | - |
| V084 | MERCER COUNTY FISCAL COUR | 65,975 | 82,015 | 51,333 | 54,211 | (4,387) | - |
| V085 | METCALFE CO FISCAL COURT | 39,318 | 49,295 | 30,215 | 28,025 | (5,446) | - |
| V086 | MONROE CO FISCAL COURT | 58,448 | 67,834 | 49,844 | 50,761 | (1,983) | - |
| V087 | MONTGOMERY CO FISCAL CT | 138,617 | 168,462 | 111,347 | 112,637 | (10,921) | - |
| V088 | MORGAN CO FISCAL CT | 73,908 | 85,007 | 63,722 | 58,549 | (3,310) | - |
| V089 | MUHLENBERG CO FISCAL CT | 183,705 | 226,149 | 144,946 | 149,740 | (12,893) | - |
| V090 | NELSON CO FISCAL CT | 367,982 | 424,958 | 315,704 | 297,671 | (8,937) | - |
| V091 | NICHOLAS CO FISCAL COURT | 55,605 | 66,248 | 45,869 | 44,367 | (4,232) | - |
| V092 | OHIO COUNTY FISCAL CRT | 139,546 | 165,083 | 116,165 | 116,114 | (3,460) | - |
| V093 | OLDHAM CO FISCAL COURT | 217,509 | 255,947 | 182,305 | 172,518 | (10,343) | - |
| V094 | OWEN COUNTY FISCAL COURT | 80,572 | 95,626 | 66,790 | 57,233 | (5,077) | - |
| V095 | OWSLEY CO FISCAL COURT | 29,328 | 36,456 | 22,822 | 25,631 | (1,291) | - |
| V096 | PENDLETON CO FISCAL COURT | 49,954 | 63,070 | 37,990 | 40,555 | (4,184) | - |
| V097 | PERRY COUNTY FISCAL COURT | 189,288 | 223,996 | 157,476 | 115,029 | (8,059) | - |
| V098 | PIKE COUNTY FISCAL COURT | 431,665 | 503,215 | 366,061 | 342,332 | (9,251) | - |
| V099 | POWELL CO FISCAL CT | 201,072 | 231,132 | 173,474 | 156,108 | (6,017) | - |
| V100 | PULASKI CO FISCAL CT | 284,446 | 339,199 | 234,329 | 210,531 | (13,383) | - |
| V101 | ROBERTSON CO FISCAL CT | 26,626 | 31,303 | 22,338 | 21,413 | 134 | - |
| V102 | ROCKCASTLE CO FISCAL CT | 142,388 | 166,565 | 120,231 | 112,006 | (5,489) | - |
| V103 | ROWAN CO FISCAL COURT | 318,306 | 353,955 | 285,399 | 263,183 | (13,065) | - |
| V104 | RUSSELL CO FISCAL COURT | 114,108 | 135,787 | 94,265 | 86,039 | (6,222) | - |
| V105 | SCOTT CO FISCAL CT | 235,099 | 268,669 | 204,255 | 179,682 | (6,489) | - |
| V106 | SHELBY CO FISCAL COURT | 197,642 | 228,092 | 169,699 | 156,412 | (4,919) | - |
| V107 | SIMPSON CO FISCAL COURT | 169,343 | 196,572 | 144,366 | 123,308 | (8,281) | - |
| V108 | SPENCER CO TREASURER | 82,136 | 94,788 | 70,527 | 65,472 | (2,554) | - |
| V109 | TAYLOR COUNTY FISCAL COUR | 171,638 | 197,815 | 147,605 | 131,721 | (2,941) | - |
| V110 | TODD COUNTY FISCAL COURT | 116,745 | 134,847 | 100,138 | 103,330 | 748 | - |
| V111 | TRIGG COUNTY FISCAL COURT | 147,030 | 168,376 | 127,429 | 119,728 | (4,392) | - |
| V112 | TRIMBLE CO FISCAL COURT | 143,584 | 158,328 | 129,986 | 120,122 | (10,842) | - |
| V113 | UNION COUNTY FISCAL COURT | 141,989 | 165,856 | 120,106 | 113,800 | (1,279) | - |
| V114 | WARREN COUNTY FISCAL COURT | 422,551 | 498,639 | 352,849 | 346,769 | (694) | - |
| V115 | WASHINGTON CO FIS COURT | 88,564 | 103,596 | 74,790 | 66,389 | (6,090) | - |
| V116 | WAYNE COUNTY FISCAL COURT | 202,994 | 238,026 | 170,896 | 165,893 | (5,737) | - |
| V117 | WEBSTER CO FISCAL COURT | 84,629 | 111,066 | 60,560 | 69,957 | (15,952) | - |
| V119 | CITY OF HIGHLAND HEIGHTS | 25,250 | 28,306 | 22,435 | 20,994 | (276) | - |
| V120 | WOODFORD CO FISCAL COURT | 139,447 | 167,906 | 113,424 | 99,008 | (13,854) | - |
| V122 | FAMILY HEALTH CENTER | 828,818 | 987,468 | 683,658 | 668,740 | (43,924) | - |
| V125 | LOUISVILLE MEMM COMM | 5,765 | 7,126 | 4,523 | 7,982 | 733 | - |
| V126 | LOU & JEFF CO RIVERPORT | (10,470) | (9,116) | (11,668) | 1,019 | (288) | - |
| V127 | LOU LABOR MANAGER COM | 3,327 | 3,935 | 2,770 | 2,656 | (153) | - |
| V129 | T A R C | 1,376,635 | 1,673,679 | 1,105,108 | 1,074,117 | (66,809) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|------------------------------------|--|--------------|--------------|--------------|--------------|--------------------|
| | | 2021 (29) | 2022 (30) | 2023 (31) | 2024 (32) | 2025 (33) | Thereafter (34) |
| V130 | ANCHORAGE BD OF EDUCATION | 30,650 | 38,059 | 23,884 | 23,717 | (1,710) | - |
| V136 | MOUNTAIN ARTS CENTER | (17,011) | (17,011) | (16,978) | (16,183) | (1,754) | - |
| V137 | FRANKLIN CO CONS DIST | 2,113 | 2,685 | 1,590 | (271) | (305) | - |
| V145 | CITY OF WURLTAND | 2,949 | 3,628 | 2,329 | 2,894 | (38) | - |
| V147 | HARDIN CO WATER DIST #2 | 257,310 | 293,120 | 224,395 | 206,280 | (788) | - |
| V151 | HOUSING AUTH OF HENDERSON | 46,693 | 56,918 | 37,354 | 41,892 | (3,009) | - |
| V156 | JEFF CO BD OF ED | 7,845,460 | 9,580,751 | 6,259,870 | 6,041,912 | (560,550) | - |
| V158 | BIG SANDY AREA COMM PRO | 67,703 | 85,467 | 51,498 | 47,048 | (9,066) | - |
| V159 | CITY OF ERLANGER | 26,488 | 43,348 | 11,194 | 11,624 | (17,654) | - |
| V163 | EAST BERNSTADT BD OF ED | 26,100 | 29,809 | 22,695 | 24,118 | (104) | - |
| V171 | CITY OF ADAIRVILLE | 10,205 | 11,825 | 8,721 | 9,242 | (389) | - |
| V176 | MADISON CO CONSERVAT DIST | 2,174 | 2,532 | 1,846 | 1,694 | (79) | - |
| V179 | MARSHALL CO SEN CITIZENS | (10,481) | (10,481) | (10,462) | (10,705) | (735) | - |
| V189 | CITY OF CENTRAL CITY | 59,343 | 71,872 | 47,893 | 47,838 | (3,797) | - |
| V196 | CITY OF BUTLER | 1,947 | 2,305 | 1,618 | 1,670 | (38) | - |
| V197 | CITY OF HAZARD | 150,034 | 184,925 | 118,206 | 146,761 | (13,976) | - |
| V198 | MOUNTAIN WATER DISTRICT | 148,084 | 168,273 | 129,511 | 105,040 | (3,174) | - |
| V200 | PULASKI COUNTY LIBRARY | 28,973 | 34,275 | 24,118 | 22,553 | (1,824) | - |
| V205 | BARREN/METCALFE CO AMB SR | 14 | 907 | (790) | (2,275) | (2,499) | - |
| V206 | SHELBYVLE MUN WATER&SEWER | 96,175 | 109,229 | 84,175 | 73,979 | (3,535) | - |
| V207 | BELL CO PUBLIC LIBRARY | 15,564 | 18,047 | 13,285 | 12,440 | (336) | - |
| V208 | CITY OF WALTON | 37,839 | 41,926 | 34,068 | 32,860 | 837 | - |
| V218 | MURRAY TOURISM COMMISSION | 4,951 | 5,767 | 4,204 | 4,316 | 43 | - |
| V219 | BELLEVUE BD OF EDUCATION | 55,741 | 64,928 | 47,329 | 45,139 | (6,606) | - |
| V224 | PENNYROYAL AREA MUSEUM | 6,458 | 7,553 | 5,455 | 4,491 | (294) | - |
| V230 | OWENSBORO RIVERPORT AUTH | 120,155 | 142,951 | 99,297 | 100,236 | (5,614) | - |
| V236 | BIG SANDY AREA DEV DIST | 99,158 | 121,656 | 78,616 | 80,782 | (10,370) | - |
| V237 | BLUE GRASS COMM ACTION | 175,741 | 219,691 | 135,661 | 142,490 | (27,357) | - |
| V247 | HARDIN CO WATER DIST #1 | 296,799 | 332,923 | 263,487 | 203,123 | (720) | - |
| V251 | HENDERSON CO RIVER AUTH | 46,891 | 54,315 | 40,084 | 37,167 | (2,966) | - |
| V259 | KENTON CO PUBLIC LIBRARY | 253,590 | 299,878 | 211,201 | 193,963 | (11,087) | - |
| V263 | LAUREL CO BD OF EDUCATION | 350,876 | 440,513 | 269,104 | 278,286 | (37,542) | - |
| V271 | RUSSELLVILLE ELEC PL BD | 79,436 | 90,744 | 69,046 | 59,655 | (2,321) | - |
| V281 | HOUSING AUTH OF MAYSVILLE | 21,679 | 25,316 | 18,347 | 19,605 | (691) | - |
| V298 | CITY OF PIKEVILLE | 226,779 | 254,013 | 201,678 | 179,220 | 1,502 | - |
| V300 | HOUSING AUTH OF SOMERSET | 18,698 | 23,231 | 14,558 | 13,578 | (1,375) | - |
| V305 | CITY OF CAVE CITY | 38,678 | 44,135 | 33,659 | 23,876 | (844) | - |
| V306 | HOUSING AUTH OF SHELBYVLE | 1,669 | 2,603 | 822 | 2,957 | (469) | - |
| V308 | NORTHERN KY AREA DEV.DIST | 123,223 | 151,348 | 97,533 | 97,970 | (8,051) | - |
| V319 | CAMPBELL CO BD OF ED | 394,216 | 466,890 | 327,707 | 318,008 | (26,364) | - |
| V324 | CHRISTIAN CO CONS DIST | (3,568) | (3,250) | (3,847) | (2,072) | (817) | - |
| V330 | CITY OF OWENSBORO | 583,343 | 683,233 | 491,812 | 479,474 | (14,496) | - |
| V336 | SANDY VALLEY TRANS SER IN | 109,843 | 129,428 | 91,900 | 81,012 | (4,603) | - |
| V337 | FRANKFORT ELEC WATER BD | 773,084 | 894,414 | 661,802 | 624,784 | (30,234) | - |
| V347 | CITY OF RADCLIFF | 93,369 | 114,873 | 73,727 | 73,049 | (5,206) | - |
| V359 | CITY OF ELSMERE | 35,117 | 40,108 | 30,537 | 30,442 | (1,897) | - |
| V363 | LONDON LAUREL CO COMM CTR | 43,011 | 49,878 | 36,713 | 34,363 | (1,373) | - |
| V373 | PADUCAH MCCrackEN CO TOUR | 19,108 | 21,972 | 16,478 | 14,383 | (959) | - |
| V376 | CITY OF BERA | 412,856 | 476,205 | 354,717 | 326,945 | (9,673) | - |
| V398 | CITY OF ELKHORN CITY | 13,799 | 15,477 | 12,251 | 9,383 | 172 | - |
| V400 | PULASKI CO SOIL CONS DIST | 5,776 | 6,746 | 4,886 | 4,378 | (209) | - |
| V405 | MARY W WELDON MEM PUB LIB | 9,839 | 11,942 | 7,919 | 7,046 | (1,580) | - |
| V407 | BELL/WHITLEY COMM ACTION | 161,961 | 188,153 | 137,942 | 125,697 | (6,237) | - |
| V419 | DAYTON CITY SCHOOLS | 74,249 | 86,087 | 63,389 | 59,932 | (876) | - |
| V424 | PENNYRILE ALLIED COMM SER | 159,306 | 190,616 | 130,668 | 113,632 | (16,244) | - |
| V430 | OWENSBORO MUN UTILITIES | 880,655 | 1,052,746 | 723,192 | 675,503 | (45,868) | - |
| V436 | APPALACHIAN RES & DEFENSE | 183,337 | 201,980 | 166,100 | 150,155 | 3,854 | - |
| V437 | FKT/FKLN CO TOUR&CONV COM | 4,101 | 5,306 | 3,002 | 2,998 | (384) | - |
| V447 | CITY OF ELIZABETHTOWN | 446,390 | 520,546 | 378,419 | 353,441 | (19,835) | - |
| V459 | LUDLOW BD OF EDUCATION | 13,442 | 19,915 | 7,561 | 11,225 | (3,591) | - |
| V463 | LONDON LAUREL TOURIST COM | 5,550 | 6,905 | 4,315 | 4,602 | (1,270) | - |
| V473 | PADUCAH POWER SYSTEM | 318,790 | 372,209 | 269,812 | 249,241 | (6,762) | - |
| V476 | KY RIVER FOOTHILLS DEV CO | (31,445) | 14,592 | (73,083) | (108,829) | (39,023) | - |
| V500 | WEST PULASKI WATER DISTR | 23,388 | 27,040 | 20,038 | 20,842 | (377) | - |
| V505 | CITY OF PARK CITY | 1,929 | 2,189 | 1,690 | 1,375 | (50) | - |
| V507 | BELL CO SOLID WASTE OFFIC | 7,101 | 8,831 | 5,523 | 5,877 | (758) | - |
| V508 | CITY OF UNION | 7,528 | 8,596 | 6,547 | 7,709 | 408 | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|-----------------------------|---|--|-----------|----------|----------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| V524 | HOPKINSVILLE WATER ENVIRONMENTAL AUTHORITY | 227,986 | 262,692 | 196,154 | 197,616 | (8,462) | - |
| V530 | AUDUBON AREA COMMUNITY SERVICES INC | 803,710 | 938,094 | 680,526 | 615,507 | (36,170) | - |
| V537 | CAPITAL COMMUNITY DEVELOPMENT | 1,786 | 2,639 | 1,010 | 869 | (799) | - |
| V547 | ELIZABETHTOWN TOUR/CONVENTION BUREAU | 1,070 | 2,967 | (650) | (1,620) | (1,411) | - |
| V559 | BEECHWOOD BOARD OF EDUCATION | 71,298 | 83,118 | 60,457 | 51,939 | (2,511) | - |
| V563 | LONDON-LAUREL COUNTY BOARD OF EDUCATION | 6,362 | 7,241 | 5,553 | 5,227 | 450 | - |
| V576 | SOUTHERN MADISON WATER DISTRICT | 13,928 | 17,000 | 11,122 | 11,540 | (812) | - |
| V607 | PINEVILLE UTILITY COMMUNITY | 64,040 | 74,636 | 54,320 | 44,096 | (1,771) | - |
| V619 | SOUTHGATE BOARD OF EDUCATION | 23,123 | 25,623 | 20,816 | 20,712 | 1,064 | - |
| V624 | HOPKINSVILLE ELECTRIC SYSTEM | 195,724 | 229,775 | 164,527 | 166,898 | (2,069) | - |
| V630 | CITY OF WHITESVILLE | 4,408 | 5,804 | 3,135 | 3,094 | (514) | - |
| V637 | FARMDALE WATER DISTRICT | 2,553 | 3,557 | 1,640 | 48 | (2,364) | - |
| V647 | CITY OF VINE GROVE | 45,290 | 51,211 | 39,842 | 39,442 | 1,016 | - |
| V659 | KENTON CO BOARD OF EDUCATION | 981,669 | 1,158,757 | 819,479 | 760,582 | (38,830) | - |
| V663 | LAUREL COUNTY CONSERVATION DISTRICT | 3,032 | 3,550 | 2,558 | 2,500 | (100) | - |
| V673 | PADUCAH-MCCRACKEN COUNTY JOINT UTILITIES DISTRICT | 68,698 | 82,545 | 56,042 | 58,182 | (5,470) | - |
| V676 | MADISON COUNTY UTILITIES DISTRICT | 35,616 | 41,304 | 30,397 | 26,468 | (1,829) | - |
| V707 | BELL COUNTY CONSERVATION DISTRICT | 973 | 1,113 | 844 | 738 | (29) | - |
| V708 | HEBRON FIRE PROTECTION DISTRICT | 3,602 | 4,263 | 2,996 | 2,790 | 47 | - |
| V719 | SILVER GROVE BOARD OF EDUCATION | (28,525) | (28,525) | (28,476) | (28,926) | (363) | - |
| V724 | PENNYRILLE AREA DEVELOPMENT DISTRICT | 72,723 | 89,134 | 57,739 | 56,071 | (9,687) | - |
| V730 | GREEN RIVER AREA DEVELOPMENT DISTRICT | 85,508 | 106,871 | 66,022 | 75,214 | (8,789) | - |
| V737 | KY ASSOCIATION OF COOPERATIVE (KACC) | 156,175 | 189,538 | 125,673 | 121,608 | (7,091) | - |
| V756 | JEFF COUNTY MEDICAL CENTER LAUNDRY | 109,618 | 130,831 | 90,208 | 92,102 | (2,989) | - |
| V759 | ERLANGER/ELSMERE BOARD OF EDUCATION | 166,203 | 199,206 | 136,029 | 127,191 | (17,456) | - |
| V773 | MCCRACKEN COUNTY PUBLIC LIBRARY | 41,620 | 51,441 | 32,657 | 33,782 | (4,586) | - |
| V808 | POINT PLEASANT FIRE DISTRICT | (3,759) | (3,740) | (3,767) | (3,740) | (1,002) | - |
| V819 | NEWPORT BOARD OF EDUCATION | 124,581 | 153,806 | 97,915 | 123,531 | (7,020) | - |
| V830 | REGIONAL WATER RESOURCE AGENCY | 261,305 | 305,113 | 221,145 | 205,109 | (7,678) | - |
| V856 | KYIANA REGIONAL PLANNING DEVELOPMENT | 102,710 | 139,038 | 69,668 | 91,132 | (21,796) | - |
| V859 | COVINGTON BOARD OF EDUCATION | 574,041 | 662,985 | 492,422 | 456,957 | (12,690) | - |
| V873 | PADUCAH-MCCRACKEN COUNTY RIVER | (15,225) | (11,387) | (18,664) | (10,236) | (3,112) | - |
| V919 | CITY OF WILDER | 9,456 | 11,453 | 7,633 | 7,636 | (984) | - |
| V930 | OWENSBORO METRO PLAN COMMUNITY | 18,848 | 24,156 | 14,011 | 18,813 | (2,055) | - |
| V937 | HOUSING AUTHORITY OF FRANKFORT | 24,275 | 30,122 | 18,938 | 21,676 | (1,551) | - |
| V959 | CITY OF COVINGTON | 393,387 | 455,525 | 336,383 | 329,709 | (1,803) | - |
| W001 | ADAIR COUNTY ATTORNEY | 3,741 | 4,940 | 2,650 | 2,990 | (504) | - |
| W003 | ANDERSON COUNTY ATTORNEY | (3,389) | (2,987) | (3,744) | (2,372) | (873) | - |
| W004 | BALLARD COUNTY ATTORNEY | 3,135 | 3,893 | 2,442 | 2,377 | (425) | - |
| W010 | BOYD COUNTY ATTORNEY | 9,776 | 11,765 | 7,956 | 7,080 | 321 | - |
| W011 | BOYLE COUNTY ATTORNEY | (558) | 136 | (1,182) | 1,646 | (519) | - |
| W013 | BREATHITT COUNTY ATTORNEY | (2,099) | (1,522) | (2,617) | (2,002) | (675) | - |
| W015 | BULLITT COUNTY ATTORNEY | 11,604 | 15,373 | 8,174 | 7,213 | (3,064) | - |
| W016 | BUTLER COUNTY ATTORNEY | (4,126) | (3,899) | (4,322) | (3,649) | (550) | - |
| W017 | CALDWELL COUNTY ATTORNEY | 3,734 | 4,750 | 2,809 | 3,641 | (121) | - |
| W018 | CALLOWAY COUNTY ATTORNEY | 8,484 | 10,558 | 6,591 | 8,396 | (709) | - |
| W019 | CAMPBELL COUNTY ATTORNEY | 8,679 | 13,327 | 4,460 | 4,705 | (4,824) | - |
| W020 | CARUSLE COUNTY ATTORNEY | (4,168) | (4,168) | (4,159) | (4,066) | (969) | - |
| W021 | CARROLL COUNTY ATTORNEY | 3,576 | 3,802 | 3,363 | 1,724 | 163 | - |
| W022 | CHILD SUPPORT ENFORCEMENT | (480) | 215 | (1,106) | (998) | (1,177) | - |
| W024 | CHRISTIAN COUNTY ATTORNEY | 5,481 | 8,913 | 2,367 | 3,278 | (2,813) | - |
| W026 | CLAY COUNTY ATTORNEY | 4,962 | 6,306 | 3,736 | 3,464 | (919) | - |
| W027 | CLINTON COUNTY ATTORNEY | 3,603 | 4,367 | 2,905 | 2,830 | (245) | - |
| W029 | CUMBERLAND COUNTY ATTORNEY | 2,642 | 3,289 | 2,052 | 1,883 | (229) | - |
| W031 | EDMONSON COUNTY ATTORNEY | 1,539 | 1,801 | 1,299 | 1,350 | (63) | - |
| W032 | ELLIOTT COUNTY ATTORNEY | 2,196 | 2,759 | 1,682 | 1,698 | (259) | - |
| W033 | ESTILL COUNTY ATTORNEY | 1,956 | 2,906 | 1,092 | 1,512 | (396) | - |
| W035 | FLEMING COUNTY ATTORNEY | 4,687 | 6,504 | 3,035 | 2,824 | (1,312) | - |
| W036 | FLOYD COUNTY ATTORNEY | 14,910 | 15,702 | 14,164 | 13,653 | 1,131 | - |
| W039 | GALLATIN COUNTY ATTORNEY | (10,440) | (10,440) | (10,421) | (9,930) | (265) | - |
| W041 | GRANT COUNTY CHILD SUPPORT | 5,632 | 6,688 | 4,666 | 4,611 | (474) | - |
| W043 | GRAYSON COUNTY ATTORNEY | 2,008 | 3,080 | 1,035 | 89 | (2,161) | - |
| W044 | GREEN COUNTY ATTORNEY | (1,812) | (1,330) | (2,246) | (2,110) | (149) | - |
| W045 | GREENUP COUNTY ATTORNEY/CHILD SUPPORT | 4,199 | 5,529 | 2,987 | 3,683 | (752) | - |
| W047 | HARDIN COUNTY ATTORNEY | 38,544 | 45,255 | 32,395 | 36,570 | 1,478 | - |
| W048 | HARLAN COUNTY ATTORNEY | 7,770 | 10,646 | 5,150 | 5,312 | (485) | - |
| W050 | HART COUNTY ATTORNEY | 5,278 | 6,848 | 3,845 | 3,312 | (410) | - |



Appendix A: Collective OPEB Amounts for CERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|--------------------|--------------------|--------------------|--------------------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| W051 | HENDERSON CO ATTORNEY | 16,965 | 19,761 | 14,400 | 12,649 | (319) | - |
| W052 | HENRY COUNTY ATTORNEY | 3,800 | 4,222 | 3,412 | 2,165 | (704) | - |
| W055 | JACKSON COUNTY ATTORNEY | 2,499 | 3,174 | 1,884 | 3,558 | (186) | - |
| W056 | JEFFERSON CO ATTORNEY | 175,011 | 226,768 | 127,862 | 163,531 | (16,814) | - |
| W058 | JOHNSON CO ATTORNEY | 9,256 | 10,744 | 7,892 | 7,720 | (463) | - |
| W060 | KNOTT COUNTY ATTORNEY | 1,689 | 2,618 | 847 | 952 | (666) | - |
| W061 | KNOX COUNTY ATTORNEY | 2,066 | 3,724 | 563 | 697 | (1,157) | - |
| W063 | LAUREL COUNTY ATTORNEY | 14,895 | 18,588 | 11,526 | 15,230 | (550) | - |
| W064 | LAWRENCE COUNTY ATTORNEY | 2,834 | 3,746 | 2,003 | 1,372 | (439) | - |
| W066 | LESLIE COUNTY ATTORNEY | 3,076 | 3,913 | 2,315 | 3,038 | (724) | - |
| W067 | LETCHER COUNTY ATTORNEY | 6,325 | 7,742 | 5,030 | 4,146 | (952) | - |
| W069 | LINCOLN COUNTY ATTORNEY | (1,317) | (250) | (2,279) | (693) | (530) | - |
| W070 | LIVINGSTON CO ATTORNEY | 2,629 | 3,254 | 2,059 | 2,580 | (273) | - |
| W071 | LOGAN COUNTY ATTORNEY | (1,029) | (882) | (1,157) | 102 | (31) | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | 2,373 | 2,736 | 2,039 | 2,155 | 10 | - |
| W075 | MCLEAN COUNTY ATTORNEY | 2,615 | 2,761 | 2,477 | 2,421 | 344 | - |
| W076 | MADISON COUNTY ATTORNEY | 11,024 | 11,727 | 10,367 | 10,047 | 675 | - |
| W077 | MAGOFFIN CO ATTORNEY | 1,571 | 1,856 | 1,311 | 1,197 | (525) | - |
| W078 | MARION COUNTY ATTORNEY | 9,778 | 10,273 | 9,311 | 8,871 | 286 | - |
| W079 | MARSHALL COUNTY ATTORNEY | (548) | (288) | (783) | (648) | (156) | - |
| W080 | MARTIN COUNTY ATTORNEY | 2,209 | 3,199 | 1,309 | 1,016 | (1,141) | - |
| W082 | MEADE COUNTY ATTORNEY | 3,821 | 4,699 | 3,020 | 2,440 | (275) | - |
| W083 | MENIFEE COUNTY ATTORNEY | 1,874 | 2,276 | 1,506 | 1,432 | (143) | - |
| W084 | MERCER COUNTY ATTORNEY | 2,514 | 3,526 | 1,592 | 1,779 | (334) | - |
| W085 | METCALFE COUNTY ATTORNEY | 4,226 | 5,069 | 3,455 | 3,508 | (145) | - |
| W087 | MONTGOMERY CO ATTORNEY | (1,140) | (1,047) | (1,221) | (661) | (238) | - |
| W090 | NELSON COUNTY ATTORNEY | 10,260 | 12,568 | 8,151 | 7,914 | (645) | - |
| W091 | NICHOLAS COUNTY ATTORNEY | 4,252 | 4,628 | 3,901 | (4,944) | (2,801) | - |
| W092 | OHIO COUNTY ATTORNEY | 1,532 | 2,461 | 689 | 2,516 | (455) | - |
| W095 | OWSLEY COUNTY ATTORNEY | 2,768 | 3,318 | 2,266 | 2,226 | (317) | - |
| W096 | PENDLETON COUNTY ATTORNEY | 6,783 | 7,581 | 6,046 | 5,978 | 471 | - |
| W097 | PERRY COUNTY ATTORNEY | 13,066 | 15,289 | 11,026 | 6,122 | (713) | - |
| W098 | PIKE COUNTY ATTORNEY | 22,372 | 27,960 | 17,270 | 13,745 | (1,897) | - |
| W099 | POWELL COUNTY ATTORNEY | 1,092 | 2,038 | 234 | 432 | (460) | - |
| W103 | ROWAN COUNTY ATTORNEY | 2,995 | 3,159 | 2,842 | 2,643 | (64) | - |
| W104 | RUSSELL COUNTY ATTORNEY | 6,432 | 7,723 | 5,252 | 5,223 | (591) | - |
| W105 | SCOTT COUNTY ATTORNEY | 10,757 | 11,628 | 9,947 | 10,003 | 897 | - |
| W106 | SHELBY COUNTY ATTORNEY | 1,665 | 2,139 | 1,234 | 1,484 | (163) | - |
| W107 | SIMPSON COUNTY ATTORNEY | (209) | (127) | (283) | (348) | (148) | - |
| W109 | TAYLOR COUNTY ATTORNEY | 5,902 | 7,139 | 4,773 | 4,471 | (547) | - |
| W110 | TODD COUNTY ATTORNEY | (6,731) | (6,731) | (6,716) | (6,001) | (1,370) | - |
| W113 | UNION COUNTY ATTORNEY | 512 | 602 | 430 | 459 | 153 | - |
| W114 | WARREN CO ATTY/CHILD SUPP | 19,322 | 24,341 | 14,742 | 15,532 | (1,434) | - |
| W115 | WASHINGTON CO ATTORNEY | 2,073 | 2,654 | 1,543 | 1,961 | (91) | - |
| W118 | WHITLEY COUNTY ATTORNEY | (3,833) | (3,833) | (3,823) | (1,146) | - | - |
| W119 | WOLFE COUNTY ATTORNEY | (7,094) | (6,771) | (7,373) | (7,229) | (916) | - |
| W120 | WOODFORD COUNTY ATTORNEY | 5,904 | 7,400 | 4,539 | 4,687 | (541) | - |
| X030 | OWENSBORO DAVISS CO TOUR | 29,040 | 31,921 | 26,368 | 16,094 | (360) | - |
| X034 | FAYETTE CO ATTORNEY OFF | 22,431 | 36,821 | 9,372 | 13,874 | (10,249) | - |
| X059 | KENTON COUNTY ATTORNEY | 9,033 | 17,166 | 1,657 | 1,298 | (6,157) | - |
| X105 | GEORGETOWN WATER & SEWER | 176,391 | 206,066 | 149,191 | 136,235 | (7,981) | - |
| X956 | LOU FIREFIGHTERS PENS FUN | 11,709 | 13,457 | 10,105 | 9,903 | (32) | - |
| TOTAL | | 127,619,633 | 151,371,554 | 105,878,430 | 101,842,502 | (6,132,071) | - |



APPENDIX B

COLLECTIVE OPEB AMOUNTS – CERS HAZARDOUS SYSTEM

Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.30% | Discount Rate Less 1.00% 4.30% | Discount Rate Plus 1.00% 6.30% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| 39932 | JEFFERSON CO SHERIFF | 1.123339% | 1.180219% | 624,996 | 19,823 | 644,819 | 10,380,838 | 14,091,717 | 7,390,623 | 7,418,452 | 14,022,837 |
| 39934 | KENTON CO SHERIFF | 0.258566% | 0.275825% | 143,859 | 4,563 | 148,422 | 2,389,423 | 3,243,579 | 1,701,146 | 1,707,552 | 3,227,725 |
| 39936 | CAMPBELL CO SHERIFF | 0.020687% | 0.025497% | 11,510 | 365 | 11,875 | 191,170 | 259,508 | 136,103 | 136,615 | 258,239 |
| 39938 | FAYETTE CO SHERIFF | 0.466183% | 0.437359% | 259,372 | 8,227 | 267,599 | 4,308,023 | 5,848,029 | 3,067,091 | 3,078,640 | 5,819,444 |
| 39940 | DAVISS CO SHERIFF | 0.328571% | 0.342869% | 182,808 | 5,798 | 188,606 | 3,036,343 | 4,121,756 | 2,161,720 | 2,169,860 | 4,101,609 |
| 39944 | HARDIN COUNTY SHERIFF | 0.218058% | 0.201241% | 121,322 | 3,848 | 125,170 | 2,015,086 | 2,735,427 | 1,434,638 | 1,440,040 | 2,722,056 |
| 39946 | WARREN COUNTY SHERIFF | 0.369335% | 0.361961% | 205,488 | 6,518 | 212,006 | 3,413,045 | 4,633,120 | 2,429,913 | 2,439,062 | 4,610,473 |
| 39948 | BOONE COUNTY SHERIFF | 1.477630% | 1.487342% | 822,114 | 26,075 | 848,189 | 13,654,861 | 18,536,117 | 9,721,558 | 9,758,165 | 18,445,514 |
| 39952 | MADISON COUNTY SHERIFF | 0.163569% | 0.167006% | 91,006 | 2,886 | 93,892 | 1,511,550 | 2,051,890 | 1,076,146 | 1,080,198 | 2,041,860 |
| 39962 | BULLITT CO SHERIFF | 0.226602% | 0.248531% | 126,075 | 3,999 | 130,074 | 2,094,042 | 2,842,607 | 1,490,850 | 1,496,464 | 2,828,712 |
| A156 | CITY OF ANCHORAGE | 0.019926% | 0.036377% | 11,086 | 352 | 11,438 | 184,137 | 249,962 | 131,096 | 131,590 | 248,740 |
| AB19 | BELLEVUE/DAYTON FIRE | 0.191624% | 0.187440% | 106,614 | 3,382 | 109,996 | 1,770,808 | 2,403,826 | 1,260,724 | 1,265,471 | 2,392,076 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 0.109283% | 0.105487% | 60,802 | 1,928 | 62,730 | 1,009,890 | 1,370,900 | 718,990 | 721,697 | 1,364,199 |
| AD19 | SOUTHERN CAMPBELL F DIST | 0.076845% | 0.077194% | 42,754 | 1,356 | 44,110 | 710,129 | 963,981 | 505,575 | 507,479 | 959,270 |
| AS02 | ALLEN CO AMBULANCE SVC | 0.123215% | 0.125770% | 68,553 | 2,174 | 70,727 | 1,138,637 | 1,545,670 | 810,651 | 813,703 | 1,538,114 |
| AS20 | WOODFORD CO FIRE DISTRICT | 0.035851% | 0.030906% | 19,947 | 633 | 20,580 | 331,301 | 449,733 | 235,869 | 236,757 | 447,534 |
| B008 | BURLINGTON FIRE PRO DIST | 0.256257% | 0.248793% | 142,575 | 4,522 | 147,097 | 2,368,085 | 3,214,614 | 1,685,955 | 1,692,303 | 3,198,901 |
| B015 | CITY OF HILLVIEW | 0.155406% | 0.132767% | 86,464 | 2,742 | 89,206 | 1,436,115 | 1,949,489 | 1,022,440 | 1,026,290 | 1,939,960 |
| B045 | CITY OF BELLEFONTE | 0.028481% | 0.029199% | 15,846 | 503 | 16,349 | 263,195 | 357,280 | 187,381 | 188,087 | 355,533 |
| B256 | BUECHEL FIRE PROTECT DIST | 0.271880% | 0.192784% | 151,267 | 4,798 | 156,065 | 2,512,458 | 3,410,596 | 1,788,741 | 1,795,476 | 3,393,926 |
| B259 | CITY OF LUDLOW | 0.160970% | 0.153314% | 89,560 | 2,841 | 92,401 | 1,487,533 | 2,019,287 | 1,059,047 | 1,063,035 | 2,009,417 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 2.386548% | 0.923497% | 1,327,812 | 42,115 | 1,369,927 | 22,054,223 | 29,938,032 | 15,701,472 | 15,760,596 | 29,971,697 |
| B656 | LOUISVILLE AIRPORT AUTHORITY | 0.348930% | 0.370779% | 194,135 | 6,157 | 200,292 | 3,224,482 | 4,377,150 | 2,295,665 | 2,304,309 | 4,355,754 |
| B956 | LAKE DREAMLAND FIRE DIST | 0.031882% | 0.024424% | 17,738 | 563 | 18,301 | 294,623 | 399,943 | 209,757 | 210,546 | 397,989 |
| C106 | CITY OF SIMPSONVILLE | 0.053922% | 0.039371% | 30,001 | 952 | 30,953 | 498,296 | 676,424 | 354,761 | 356,097 | 673,118 |
| C156 | FAIRDALE FIRE DISTRICT | 0.149918% | 0.150033% | 83,410 | 2,646 | 86,056 | 1,385,401 | 1,880,645 | 986,334 | 990,048 | 1,871,453 |
| C256 | LOUISVILLE/JEFF CO METRO | 25.912344% | 26.801637% | 14,416,949 | 457,261 | 14,874,210 | 239,457,402 | 325,057,188 | 170,481,346 | 171,123,305 | 323,468,331 |
| C356 | INDIAN HILLS POLICE DEPT | 0.027699% | 0.037074% | 15,411 | 489 | 15,900 | 255,968 | 347,470 | 182,236 | 182,922 | 345,771 |
| D024 | CITY OF PEMBROKE | 0.000000% | 0.000224% | - | - | - | - | - | - | - | - |
| D071 | CITY OF LEWISBURG | 0.008614% | 0.008630% | 4,793 | 152 | 4,945 | 79,602 | 108,058 | 56,673 | 56,886 | 107,530 |
| D098 | CITY OF COAL RUN VILLAGE | 0.028600% | 0.024608% | 15,913 | 505 | 16,418 | 264,294 | 358,772 | 188,164 | 188,872 | 357,019 |
| D106 | SIMPSONVILLE RURAL FIRE | 0.065828% | 0.056956% | 36,625 | 1,162 | 37,787 | 608,320 | 825,779 | 433,093 | 434,723 | 821,742 |
| G015 | ZONETON FIRE PROT DIST | 0.172212% | 0.145197% | 95,814 | 3,039 | 98,853 | 1,591,421 | 2,160,312 | 1,133,010 | 1,137,276 | 2,149,753 |
| G506 | SHELBY CO SUB FIRE DIST | 0.012778% | 0.012774% | 7,109 | 225 | 7,334 | 118,082 | 160,294 | 84,068 | 84,385 | 159,510 |
| J002 | CITY OF SCOTTSVILLE | 0.102145% | 0.102785% | 56,831 | 1,803 | 58,634 | 943,928 | 1,281,357 | 672,028 | 674,558 | 1,275,094 |
| J003 | CITY OF LAWRENCEBURG | 0.121247% | 0.121062% | 67,458 | 2,140 | 69,598 | 1,120,450 | 1,520,982 | 797,703 | 800,707 | 1,513,548 |
| J007 | CITY OF MIDDLESBORO | 0.353505% | 0.363774% | 196,681 | 6,238 | 202,919 | 3,266,759 | 4,434,541 | 2,325,765 | 2,334,522 | 4,412,865 |
| J024 | CITY OF HOPKINSVILLE | 1.514985% | 1.538368% | 842,898 | 26,734 | 869,632 | 14,000,061 | 19,004,717 | 9,967,323 | 10,004,855 | 19,911,823 |
| J037 | CITY OF FRANKFORT | 1.523399% | 1.482318% | 847,579 | 26,883 | 874,462 | 14,077,815 | 19,110,266 | 10,022,680 | 10,060,420 | 19,016,857 |
| J040 | CITY OF LANCASTER | 0.046706% | 0.046332% | 25,986 | 824 | 26,810 | 431,613 | 585,903 | 307,286 | 308,443 | 583,039 |
| J059 | KENTON COUNTY AIRPORT BD | 1.424489% | 1.477464% | 792,548 | 25,137 | 817,685 | 13,163,782 | 17,869,491 | 9,371,935 | 9,407,225 | 17,782,146 |
| J063 | CITY OF LONDON | 0.359170% | 0.378552% | 199,832 | 6,338 | 206,170 | 3,319,110 | 4,505,605 | 2,363,035 | 2,371,933 | 4,483,582 |
| J067 | CITY OF WHITESBORO | 0.048962% | 0.061769% | 27,241 | 864 | 28,105 | 452,461 | 614,203 | 322,129 | 323,342 | 611,201 |
| J084 | CITY OF HARRODSBURG | 0.064526% | 0.070414% | 35,900 | 1,139 | 37,039 | 596,288 | 809,446 | 424,527 | 426,125 | 805,489 |
| J090 | CITY OF BARDSTOWN | 0.333876% | 0.357419% | 185,760 | 5,892 | 191,652 | 3,085,367 | 4,188,305 | 2,196,622 | 2,204,894 | 4,167,833 |
| J100 | CITY OF SOMERSET | 0.103007% | 0.090485% | 563,610 | 17,876 | 581,486 | 9,361,254 | 12,707,658 | 6,664,731 | 6,689,827 | 12,645,544 |
| J113 | CITY OF MORGANFIELD | 0.029099% | 0.029221% | 16,190 | 513 | 16,703 | 268,905 | 365,032 | 191,447 | 192,168 | 363,248 |
| J118 | CITY OF CORBIN | 0.313541% | 0.315698% | 174,446 | 5,533 | 179,979 | 2,897,450 | 3,933,213 | 2,062,835 | 2,070,603 | 3,913,987 |
| J156 | CITY OF JEFFERSONTOWN | 0.721556% | 0.699477% | 401,455 | 12,733 | 414,188 | 6,667,939 | 9,051,553 | 4,747,230 | 4,765,105 | 9,007,310 |
| J210 | BOYD CO AMBULANCE SERVICE | 0.322908% | 0.350243% | 179,657 | 5,698 | 185,355 | 2,984,011 | 4,050,717 | 2,124,462 | 2,132,462 | 4,030,917 |
| J256 | CITY OF ST MATTHEWS | 0.326227% | 0.353812% | 181,504 | 5,757 | 187,261 | 3,014,682 | 4,092,352 | 2,146,298 | 2,154,380 | 4,072,349 |
| J259 | CITY OF PARK HILLS | 0.039529% | 0.039660% | 21,993 | 698 | 22,691 | 365,290 | 495,871 | 260,067 | 261,047 | 493,447 |
| J319 | CITY OF ALEXANDRIA | 0.161737% | 0.156531% | 89,986 | 2,854 | 92,840 | 1,494,621 | 2,028,908 | 1,064,093 | 1,068,100 | 2,018,991 |
| J324 | CITY OF OAK GROVE | 0.166506% | 0.131138% | 92,640 | 2,938 | 95,578 | 1,538,691 | 2,088,733 | 1,095,469 | 1,099,594 | 2,078,524 |
| J356 | CITY OF WEST BUECHEL | 0.081074% | 0.062897% | 45,107 | 1,431 | 46,538 | 749,209 | 1,017,032 | 533,398 | 535,407 | 1,012,061 |
| J359 | CITY OF FORT WRIGHT | 0.261520% | 0.236906% | 145,503 | 4,615 | 150,118 | 2,416,721 | 3,280,636 | 1,720,581 | 1,727,600 | 3,264,600 |
| J410 | CANNONSBURG VOL FIRE DEPT | 0.012419% | 0.011851% | 6,909 | 7,128 | 14,037 | 114,765 | 155,790 | 81,707 | 82,014 | 155,029 |
| J419 | CITY OF COLD SPRING | 0.112541% | 0.094959% | 62,615 | 1,986 | 64,601 | 1,039,998 | 1,411,770 | 740,425 | 743,213 | 1,404,869 |
| J456 | CITY OF SHIVELY | 0.716498% | 0.709620% | 398,641 | 12,644 | 411,285 | 6,621,198 | 8,988,103 | 4,713,952 | 4,731,703 | 8,944,170 |
| J510 | CITY OF CATLETTSBURG | 0.095887% | 0.090577% | 53,349 | 1,692 | 55,041 | 886,097 | 1,202,854 | 630,856 | 633,231 | 1,196,974 |
| J619 | CITY OF FORT THOMAS | 0.669309% | 0.704919% | 372,386 | 11,811 | 384,197 | 6,185,122 | 8,396,141 | 4,403,488 | 4,420,070 | 8,355,101 |
| J719 | CITY OF SOUTHGATE | 0.009297% | 0.009835% | 5,173 | 164 | 5,337 | 85,914 | 116,626 | 61,166 | 61,397 | 116,056 |
| J756 | CITY OF PROSPECT | 0.021134% | 0.021545% | 11,758 | 373 | 12,131 | 195,300 | 265,115 | 139,044 | 139,567 | 263,819 |
| J819 | CITY OF BELLEVUE | 0.107110% | 0.103132% | 59,593 | 1,890 | 61,483 | 989,809 | 1,343,641 | 704,693 | 707,347 | 1,337,073 |
| J859 | CITY OF VILLA HILLS | 0.096090% | 0.097826% | 53,462 | 1,696 | 55,158 | 887,973 | 1,205,400 | 632,191 | 634,572 | 1,199,508 |
| J919 | CITY OF DAYTON | 0.110494% | 0.108448% | 61,476 | 1,950 | 63,426 | 1,021,081 | 1,386,091 | 726,957 | 729,695 | 1,379,316 |
| J956 | OKOLONA FIRE DISTRICT | 0.411897% | 0.368995% | 229,169 | 7,269 | 236,438 | 3,806,363 | 5,167,039 | 2,709,935 | 2,720,139 | 5,141,782 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.30% | Discount Rate Less 1.00% 4.30% | Discount Rate Plus 1.00% 6.30% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| J959 | CITY OF INDEPENDENCE | 0.325383% | 0.331594% | 181,035 | 5,742 | 186,777 | 3,006,882 | 4,081,764 | 2,140,746 | 2,148,807 | 4,061,813 |
| K001 | CITY OF COLUMBIA | 0.113188% | 0.113231% | 62,975 | 1,997 | 64,972 | 1,045,977 | 1,419,886 | 744,682 | 747,486 | 1,412,946 |
| K010 | CITY OF ASHLAND | 1.121818% | 1.105454% | 624,150 | 19,796 | 643,946 | 10,366,782 | 14,072,637 | 7,380,616 | 7,408,407 | 14,003,851 |
| K011 | CITY OF DANVILLE | 0.459757% | 0.484759% | 255,797 | 8,113 | 263,910 | 4,248,640 | 5,767,418 | 3,024,813 | 3,036,203 | 5,739,227 |
| K016 | CITY OF MORGANTOWN | 0.043351% | 0.044344% | 24,120 | 765 | 24,885 | 400,609 | 543,816 | 285,213 | 286,287 | 541,158 |
| K018 | CITY OF MURRAY | 0.587769% | 0.643692% | 327,019 | 10,372 | 337,391 | 5,431,606 | 7,373,263 | 3,867,024 | 3,881,585 | 7,337,223 |
| K019 | CITY OF NEWPORT | 0.951711% | 0.985812% | 529,507 | 16,794 | 546,301 | 8,794,814 | 11,938,731 | 6,261,455 | 6,285,033 | 11,880,375 |
| K026 | CITY OF MANCHESTER | 0.067196% | 0.071224% | 37,386 | 1,186 | 38,572 | 620,962 | 842,940 | 442,093 | 443,758 | 838,819 |
| K029 | CITY OF BURKESVILLE | 0.042238% | 0.042234% | 23,500 | 745 | 24,245 | 390,324 | 529,854 | 277,890 | 278,937 | 527,264 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 2.340020% | 2.410451% | 1,301,925 | 41,293 | 1,343,218 | 21,624,255 | 29,354,362 | 15,395,357 | 15,453,328 | 29,210,879 |
| K041 | CITY OF WILLIAMSTOWN | 0.073730% | 0.065676% | 41,021 | 1,301 | 42,322 | 681,343 | 924,905 | 485,081 | 486,908 | 920,385 |
| K043 | CITY OF LEITCHFIELD | 0.163451% | 0.164328% | 90,940 | 2,884 | 93,824 | 1,510,460 | 2,050,410 | 1,075,370 | 1,079,419 | 2,040,387 |
| K049 | CITY OF CYNTHIANA | 0.275047% | 0.274810% | 153,029 | 4,854 | 157,883 | 2,541,725 | 3,450,325 | 1,809,577 | 1,816,391 | 3,433,460 |
| K065 | CITY OF BEATTYVILLE | 0.028083% | 0.033696% | 15,625 | 496 | 16,121 | 259,517 | 352,287 | 184,762 | 185,458 | 350,565 |
| K071 | CITY OF RUSSELLVILLE | 0.255565% | 0.262690% | 142,189 | 4,510 | 146,699 | 2,361,690 | 3,205,933 | 1,681,402 | 1,687,733 | 3,190,263 |
| K078 | CITY OF LEBANON | 0.122133% | 0.117104% | 67,952 | 2,155 | 70,107 | 1,128,638 | 1,532,096 | 803,532 | 806,558 | 1,524,608 |
| K079 | CITY OF BENTON | 0.067558% | 0.058182% | 37,588 | 1,192 | 38,780 | 624,307 | 847,481 | 444,475 | 446,148 | 844,337 |
| K090 | NELSON COUNTY BD OF ED | 0.008522% | 0.008360% | 4,741 | 150 | 4,891 | 78,752 | 106,904 | 56,068 | 56,279 | 106,382 |
| K091 | CITY OF CARLISLE | 0.031238% | 0.036401% | 17,380 | 551 | 17,931 | 288,672 | 391,865 | 205,520 | 206,294 | 389,949 |
| K099 | CITY OF STANTON | 0.070899% | 0.058268% | 39,447 | 1,251 | 40,698 | 655,182 | 889,392 | 466,456 | 468,212 | 885,045 |
| K103 | CITY OF MOREHEAD | 0.169701% | 0.172605% | 94,417 | 2,995 | 97,412 | 1,568,216 | 2,128,813 | 1,116,489 | 1,120,694 | 2,118,407 |
| K105 | CITY OF GEORGETOWN | 0.952836% | 1.015403% | 530,133 | 16,814 | 546,947 | 8,805,210 | 11,952,843 | 6,268,857 | 6,292,462 | 11,894,419 |
| K106 | CITY OF SHELBYVILLE | 0.440741% | 0.394143% | 245,217 | 7,778 | 252,995 | 4,072,912 | 5,528,872 | 2,899,704 | 2,910,623 | 5,501,847 |
| K108 | CITY OF TAYLORSVILLE | 0.020212% | 0.024679% | 11,245 | 357 | 11,602 | 186,780 | 253,549 | 132,978 | 133,479 | 252,310 |
| K111 | CITY OF CADIZ | 0.050801% | 0.074853% | 28,264 | 896 | 29,160 | 469,455 | 637,273 | 334,228 | 335,486 | 634,158 |
| K114 | CITY OF BOWLING GREEN | 2.575642% | 2.512595% | 1,433,019 | 45,451 | 1,478,470 | 23,801,651 | 32,310,120 | 16,945,551 | 17,009,359 | 32,152,190 |
| K115 | CITY OF SPRINGFIELD | 0.049112% | 0.063459% | 27,325 | 867 | 28,192 | 453,847 | 616,085 | 323,116 | 324,332 | 613,074 |
| K120 | CITY OF VERSAILLES | 0.452912% | 0.456198% | 251,988 | 7,992 | 259,980 | 4,185,385 | 5,681,551 | 2,979,779 | 2,990,999 | 5,653,780 |
| K256 | JEFFERSONTOWN FIRE DIST | 0.930594% | 0.784037% | 517,758 | 16,422 | 534,180 | 8,599,671 | 11,673,829 | 6,122,523 | 6,145,578 | 11,616,768 |
| K315 | MT WASHINGTON FIRE P DIST | 0.154391% | 0.162275% | 85,899 | 2,724 | 88,623 | 1,426,736 | 1,936,757 | 1,015,762 | 1,019,587 | 1,927,290 |
| K356 | ST MATTHEWS FIRE DIST. | 1.074637% | 1.001856% | 597,900 | 18,964 | 616,864 | 9,930,780 | 13,480,775 | 7,070,204 | 7,096,827 | 13,414,882 |
| K414 | CITY OF SMITHS GROVE | 0.008876% | 0.008057% | 4,939 | 157 | 5,096 | 82,024 | 111,345 | 58,397 | 58,616 | 110,801 |
| K419 | ALEXANDRIA FIRE DISTRICT | 0.186820% | 0.179518% | 103,942 | 3,297 | 107,239 | 1,726,414 | 2,343,562 | 1,229,118 | 1,233,746 | 2,323,107 |
| K456 | CAMP TAYLOR FIRE PRO DIST | 0.074919% | 0.070013% | 41,683 | 1,322 | 43,005 | 692,331 | 939,821 | 492,904 | 494,760 | 935,227 |
| K559 | CITY OF TAYLOR MILL | 0.156726% | 0.164783% | 87,198 | 2,766 | 89,964 | 1,448,314 | 1,966,048 | 1,031,125 | 1,035,008 | 1,946,438 |
| K656 | MCMAHAN FIRE PRO DIST 14 | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| K659 | CITY OF EDGEWOOD | 0.302005% | 0.310023% | 168,028 | 5,329 | 173,357 | 2,790,845 | 3,788,499 | 1,986,938 | 1,994,420 | 3,769,981 |
| K719 | CENTRAL CAMPBELL CO FIRE | 0.270052% | 0.266748% | 150,250 | 4,766 | 155,016 | 2,495,566 | 3,387,665 | 1,776,714 | 1,783,404 | 3,371,106 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 0.133722% | 0.141531% | 74,399 | 2,360 | 76,759 | 1,235,732 | 1,677,475 | 879,778 | 883,091 | 1,669,275 |
| K856 | HIGHVIEW FIRE DISTRICT | 0.168010% | 0.123187% | 93,476 | 2,965 | 96,441 | 1,552,590 | 2,107,600 | 1,105,364 | 1,109,526 | 2,097,298 |
| K859 | CITY OF FORT MITCHELL | 0.331201% | 0.328513% | 184,271 | 5,845 | 190,116 | 3,060,647 | 4,154,748 | 2,179,023 | 2,187,228 | 4,134,440 |
| L001 | ADAIR CO AMBULANCE SER | 0.104925% | 0.099227% | 58,377 | 1,852 | 60,229 | 969,618 | 1,316,231 | 690,318 | 692,917 | 1,309,797 |
| L005 | CITY OF GLASGOW | 0.545102% | 0.551757% | 303,280 | 9,619 | 312,899 | 5,037,318 | 6,838,028 | 3,586,311 | 3,599,815 | 6,804,604 |
| L009 | CITY OF PARIS | 0.172553% | 0.204503% | 96,004 | 3,045 | 99,049 | 1,594,572 | 2,164,590 | 1,135,253 | 1,139,528 | 2,154,009 |
| L015 | CITY OF MT WASHINGTON | 0.212887% | 0.216756% | 118,444 | 3,757 | 122,201 | 1,967,301 | 2,670,559 | 1,400,617 | 1,405,891 | 2,657,506 |
| L025 | CITY OF WINCHESTER | 0.871692% | 0.869514% | 484,986 | 15,382 | 500,368 | 8,055,354 | 10,934,933 | 5,734,998 | 5,756,593 | 10,881,484 |
| L031 | EDMONSON CO AMBULANCE DIS | 0.048909% | 0.048291% | 27,212 | 863 | 28,075 | 451,971 | 613,539 | 321,780 | 322,992 | 610,540 |
| L035 | CITY OF FLEMINGSBURG | 0.047543% | 0.046618% | 26,452 | 839 | 27,291 | 439,348 | 596,403 | 312,793 | 313,971 | 593,488 |
| L039 | CITY OF WARSAW | 0.015039% | 0.000000% | 8,367 | 265 | 8,632 | 138,976 | 188,657 | 98,317 | 98,317 | 187,734 |
| L044 | GREEN CO AMBULANCE SVC | 0.057599% | 0.052497% | 32,047 | 1,016 | 33,063 | 532,276 | 722,550 | 378,953 | 380,380 | 719,018 |
| L050 | CITY OF MUNFORDVILLE | 0.023339% | 0.018909% | 12,985 | 412 | 13,397 | 215,677 | 292,776 | 153,551 | 154,129 | 291,345 |
| L052 | CITY OF EMINENCE | 0.051086% | 0.053537% | 28,423 | 901 | 29,324 | 472,089 | 640,848 | 336,103 | 337,368 | 637,715 |
| L057 | CITY OF NICHOLASVILLE | 1.035180% | 1.022391% | 575,947 | 18,267 | 594,214 | 9,566,156 | 12,985,807 | 6,810,611 | 6,836,256 | 12,922,333 |
| L061 | CITY OF BARBOURVILLE | 0.039976% | 0.044615% | 22,242 | 705 | 22,947 | 369,420 | 501,479 | 263,008 | 263,999 | 499,027 |
| L072 | CITY OF EDDYVILLE | 0.036580% | 0.042273% | 20,352 | 646 | 20,998 | 338,038 | 458,878 | 240,665 | 241,572 | 456,635 |
| L073 | CITY OF PADUCAH | 1.534045% | 1.532405% | 853,502 | 27,071 | 880,573 | 14,176,195 | 19,243,815 | 10,092,721 | 10,130,726 | 19,149,752 |
| L077 | CITY OF SALYERSVILLE | 0.033173% | 0.028791% | 18,456 | 585 | 19,041 | 306,554 | 416,138 | 218,250 | 219,072 | 414,104 |
| L086 | CITY OF TOMPKINSVILLE | 0.052645% | 0.073625% | 29,291 | 929 | 30,220 | 486,495 | 660,405 | 346,660 | 347,664 | 657,177 |
| L090 | CITY OF NEW HAVEN | 0.007271% | 0.008300% | 4,046 | 128 | 4,174 | 67,192 | 91,211 | 47,837 | 48,017 | 90,765 |
| L107 | CITY OF FRANKLIN | 0.210074% | 0.175708% | 116,880 | 3,707 | 120,587 | 1,941,306 | 2,635,272 | 1,382,110 | 1,387,314 | 2,622,391 |
| L108 | SPENCER CO FIRE DIST | 0.020571% | 0.021812% | 11,445 | 363 | 11,808 | 190,098 | 258,053 | 135,340 | 135,849 | 256,791 |
| L110 | CITY OF ELKTON | 0.011263% | 0.019171% | 6,266 | 199 | 6,465 | 104,082 | 141,289 | 74,101 | 74,380 | 140,598 |
| L159 | ELSMERE FIRE PROTECTION | 0.103067% | 0.111110% | 57,344 | 1,819 | 59,163 | 952,448 | 1,292,923 | 678,094 | 680,647 | 1,286,603 |
| L356 | EASTWOOD FIRE PROT DIST | 0.000000% | 0.177046% | - | - | - | - | - | - | - | - |
| L456 | HARRODS CREEK FIRE DIST | 0.000000% | 0.406881% | - | - | - | - | - | - | - | - |
| L556 | LYNDON FIRE PROTECT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 0.240709% | 0.216477% | 133,924 | 4,248 | 138,172 | 2,224,405 | 3,019,572 | 1,583,662 | 1,589,625 | 3,004,813 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.30% | Discount Rate Less 1.00% 4.30% | Discount Rate Plus 1.00% 6.30% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| L756 | PLEASURE RIDGE PARK FIRE | 0.747979% | 0.467766% | 416,156 | 13,199 | 429,355 | 6,912,115 | 9,383,016 | 4,921,071 | 4,939,601 | 9,337,153 |
| L956 | WORTHINGTON FIRE DEPT | 0.000000% | 0.404279% | - | - | - | - | - | - | - | - |
| M014 | CITY OF HARDINSBURG | 0.041992% | 0.039312% | 23,363 | 741 | 24,104 | 388,050 | 526,768 | 276,272 | 277,312 | 524,193 |
| M015 | BULLITT CO FISCAL COURT | 0.019181% | 0.073799% | 10,672 | 338 | 11,010 | 177,253 | 240,616 | 126,195 | 126,670 | 239,440 |
| M042 | CITY OF MAYFIELD | 0.558579% | 0.553864% | 310,779 | 9,857 | 320,636 | 5,161,860 | 7,007,090 | 3,674,978 | 3,688,817 | 6,972,839 |
| M054 | CITY OF DAWSON SPRINGS | 0.035412% | 0.031641% | 19,703 | 625 | 20,328 | 327,244 | 444,226 | 232,981 | 233,858 | 442,054 |
| M059 | KENTON COUNTY FISCAL CT | 0.523227% | 0.529511% | 291,110 | 9,233 | 300,343 | 4,835,170 | 6,563,617 | 3,442,392 | 3,455,354 | 6,531,534 |
| M069 | CITY OF STANFORD | 0.086833% | 0.068685% | 48,312 | 1,532 | 49,844 | 802,429 | 1,089,276 | 571,288 | 573,439 | 1,083,952 |
| M076 | CITY OF RICHMOND | 1.178874% | 1.120788% | 655,895 | 20,803 | 676,698 | 10,894,040 | 14,788,375 | 7,755,996 | 7,785,201 | 14,716,091 |
| M081 | CITY OF MAYSVILLE | 0.430723% | 0.452876% | 239,643 | 7,601 | 247,244 | 3,980,335 | 5,403,201 | 2,833,794 | 2,844,464 | 5,376,791 |
| M085 | CITY OF EDMONTON | 0.041346% | 0.045254% | 23,004 | 730 | 23,734 | 382,081 | 518,665 | 272,022 | 273,046 | 516,129 |
| M096 | CITY OF FALMOUTH | 0.014017% | 0.009781% | 7,799 | 247 | 8,046 | 129,532 | 175,836 | 92,220 | 92,567 | 174,977 |
| M109 | CITY OF CAMPBELLVILLE | 0.245251% | 0.261660% | 136,451 | 4,328 | 140,779 | 2,266,378 | 3,076,549 | 1,613,545 | 1,619,620 | 3,061,511 |
| M110 | CITY OF GUTHRIE | 0.000000% | 0.003128% | - | - | - | - | - | - | - | - |
| M118 | WHITLEY CO FISCAL COURT | 0.029917% | 0.027065% | 16,645 | 528 | 17,173 | 276,465 | 375,294 | 196,829 | 197,570 | 373,459 |
| M315 | CITY OF PIONEER VILLAGE | 0.041693% | 0.040663% | 23,197 | 736 | 23,933 | 385,287 | 523,017 | 274,305 | 275,338 | 520,461 |
| M356 | MIDDLETOWN FIRE PROT DIST | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N008 | CITY OF FLORENCE | 1.545548% | 1.589426% | 859,902 | 27,274 | 887,176 | 14,282,495 | 19,388,114 | 10,168,401 | 10,206,691 | 19,293,346 |
| N011 | CITY OF PERRYVILLE | 0.005703% | 0.006175% | 3,173 | 101 | 3,274 | 52,702 | 71,541 | 37,521 | 37,662 | 71,192 |
| N012 | CITY OF BROOKSVILLE | 0.012177% | 0.013469% | 6,775 | 215 | 6,990 | 112,528 | 152,754 | 80,114 | 80,416 | 152,008 |
| N014 | CITY OF IRVINGTON | 0.022925% | 0.000000% | 12,755 | 405 | 13,160 | 211,851 | 287,582 | 150,827 | 151,395 | 286,177 |
| N050 | CITY OF HORSE CAVE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N051 | CITY OF HENDERSON | 1.079049% | 1.122545% | 600,354 | 19,042 | 619,396 | 9,971,552 | 13,536,121 | 7,099,232 | 7,125,964 | 13,469,958 |
| N054 | CITY OF MADISONVILLE | 1.008019% | 1.035110% | 560,835 | 17,788 | 578,623 | 9,315,160 | 12,645,086 | 6,631,914 | 6,656,887 | 12,583,278 |
| N076 | MADISON CO EMS | 0.439431% | 0.444767% | 244,488 | 7,754 | 252,242 | 4,060,806 | 5,512,439 | 2,891,085 | 2,901,972 | 5,485,494 |
| N087 | CITY OF MT STERLING | 0.210215% | 0.196695% | 116,958 | 3,710 | 120,668 | 1,942,608 | 2,637,040 | 1,383,037 | 1,388,245 | 2,624,151 |
| N088 | MORGAN CO AMBULANCE SERV | 0.038298% | 0.042826% | 21,308 | 676 | 21,984 | 353,914 | 480,429 | 251,969 | 252,917 | 468,081 |
| N093 | CITY OF LAGRANGE | 0.109218% | 0.123023% | 60,766 | 1,927 | 62,693 | 1,009,290 | 1,370,084 | 718,562 | 721,268 | 1,363,387 |
| N094 | CITY OF OWENTON | 0.018498% | 0.015767% | 10,292 | 326 | 10,618 | 170,941 | 232,048 | 121,701 | 122,159 | 230,914 |
| N099 | CITY OF CLAY CITY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - |
| N100 | CITY OF BURNSIDE | 0.032289% | 0.029425% | 17,965 | 570 | 18,535 | 298,384 | 405,049 | 212,434 | 213,234 | 403,069 |
| N104 | CITY OF JAMESTOWN | 0.012373% | 0.018282% | 6,884 | 218 | 7,102 | 114,340 | 155,213 | 81,404 | 81,710 | 154,454 |
| P007 | CITY OF PINEVILLE | 0.054887% | 0.058336% | 30,538 | 969 | 31,507 | 507,214 | 688,530 | 361,110 | 362,470 | 685,164 |
| P015 | CITY OF LEBANON JUNCTION | 0.017019% | 0.017455% | 9,469 | 300 | 9,769 | 157,274 | 213,495 | 111,971 | 112,392 | 212,451 |
| P033 | ESTILL COUNTY EMS | 0.070637% | 0.093483% | 39,301 | 1,247 | 40,548 | 652,760 | 886,105 | 464,732 | 466,482 | 881,774 |
| P041 | CITY OF DRY RIDGE | 0.138407% | 0.122848% | 77,006 | 2,442 | 79,448 | 1,279,027 | 1,736,245 | 910,601 | 914,030 | 1,727,759 |
| P043 | CITY OF CLARKSON | 0.006177% | 0.007704% | 3,437 | 109 | 3,546 | 57,082 | 77,487 | 40,639 | 40,792 | 77,109 |
| P079 | CITY OF CALVERT CITY | 0.080826% | 0.074670% | 44,969 | 1,426 | 46,395 | 746,918 | 1,013,921 | 531,767 | 533,769 | 1,008,965 |
| P093 | SOUTH OLDHAM FIRE DEPT | 0.129993% | 0.135911% | 72,325 | 2,294 | 74,619 | 1,201,273 | 1,630,696 | 855,244 | 858,465 | 1,622,725 |
| P116 | CITY OF MONTICELLO | 0.077449% | 0.088659% | 43,090 | 1,367 | 44,457 | 715,711 | 971,558 | 509,549 | 511,468 | 966,809 |
| P117 | CITY OF CLAY | 0.008443% | 0.009447% | 4,697 | 149 | 4,846 | 78,022 | 105,913 | 55,548 | 55,757 | 105,395 |
| R015 | CITY OF SHEPHERDSVILLE | 0.634207% | 0.583615% | 352,856 | 11,192 | 364,048 | 5,860,742 | 7,955,805 | 4,172,547 | 4,188,259 | 7,916,917 |
| R017 | CITY OF PRINCETON | 0.117747% | 0.124281% | 65,511 | 2,078 | 67,589 | 1,088,107 | 1,477,076 | 774,676 | 777,593 | 1,469,856 |
| R045 | CITY OF RUSSELL | 0.167426% | 0.162888% | 93,151 | 2,955 | 96,106 | 1,547,193 | 2,100,274 | 1,101,522 | 1,105,670 | 2,090,008 |
| R057 | CITY OF WILMORE | 0.078058% | 0.077752% | 43,429 | 1,377 | 44,806 | 721,338 | 979,198 | 513,556 | 515,490 | 974,412 |
| R104 | CITY OF RUSSELL SPRINGS | 0.079107% | 0.084010% | 44,013 | 1,396 | 45,409 | 731,032 | 992,357 | 520,457 | 522,417 | 987,507 |
| R105 | CITY OF STAMPING GROUND | 0.010853% | 0.008379% | 6,038 | 192 | 6,230 | 100,293 | 136,145 | 71,404 | 71,672 | 135,480 |
| TS59 | INDEPENDENCE FIRE DIST | 0.411358% | 0.447818% | 228,869 | 7,259 | 236,128 | 3,801,382 | 5,160,277 | 2,706,388 | 2,716,579 | 5,135,054 |
| V001 | ADAIR COUNTY FISCAL COURT | 0.078407% | 0.079222% | 43,624 | 1,384 | 45,008 | 724,563 | 983,576 | 515,852 | 517,794 | 978,768 |
| V002 | ALLEN COUNTY FISCAL COURT | 0.117207% | 0.075649% | 65,211 | 2,068 | 67,279 | 1,083,116 | 1,470,302 | 771,123 | 774,027 | 1,463,116 |
| V003 | ANDERSON CO FISCAL COURT | 0.094449% | 0.094793% | 52,549 | 1,667 | 54,216 | 872,808 | 1,184,815 | 621,395 | 623,735 | 1,179,023 |
| V005 | BARREN CO FISCAL CT | 0.306412% | 0.286156% | 170,480 | 5,407 | 175,887 | 2,831,570 | 3,843,783 | 2,015,932 | 2,023,523 | 3,824,995 |
| V007 | BELL CO FISCAL CT | 0.065333% | 0.053889% | 36,350 | 1,153 | 37,503 | 603,746 | 819,569 | 429,836 | 431,455 | 815,563 |
| V008 | BOONE CO FISCAL CT | 0.401907% | 0.420936% | 223,611 | 7,092 | 230,703 | 3,714,045 | 5,041,719 | 2,644,209 | 2,654,166 | 5,017,075 |
| V009 | BOURBON CO FISCAL COURT | 0.058089% | 0.052768% | 32,319 | 1,025 | 33,344 | 536,804 | 728,697 | 382,177 | 383,616 | 727,135 |
| V011 | BOYLE COUNTY FISCAL COURT | 0.285958% | 0.291346% | 159,100 | 5,046 | 164,146 | 2,642,554 | 3,587,198 | 1,881,362 | 1,888,447 | 3,569,664 |
| V012 | BRACKEN CO FISCAL COURT | 0.025903% | 0.027908% | 14,412 | 457 | 14,869 | 239,371 | 324,940 | 170,420 | 171,062 | 323,352 |
| V013 | BREATHITT CO FISCAL COURT | 0.014839% | 0.022876% | 8,256 | 262 | 8,518 | 137,128 | 186,148 | 97,628 | 97,996 | 185,238 |
| V014 | BRECKINRIDGE CO FISCAL CT | 0.063189% | 0.061442% | 35,156 | 1,115 | 36,271 | 583,933 | 792,674 | 415,730 | 417,296 | 788,799 |
| V017 | CALDWELL CO FISCAL COURT | 0.067594% | 0.069244% | 37,608 | 1,193 | 38,801 | 624,640 | 847,932 | 444,711 | 446,386 | 843,788 |
| V019 | CAMPBELL CO FISCAL CT | 0.381473% | 0.366129% | 212,242 | 6,732 | 218,974 | 3,525,213 | 4,785,385 | 2,509,770 | 2,519,221 | 4,761,994 |
| V023 | CASEY CO FISCAL COURT | 0.052849% | 0.046950% | 29,404 | 933 | 30,337 | 488,381 | 662,964 | 347,702 | 349,011 | 659,723 |
| V025 | CLARK COUNTY FISCAL COURT | 0.321359% | 0.328477% | 178,796 | 5,671 | 184,467 | 2,969,696 | 4,031,285 | 2,114,271 | 2,122,232 | 4,011,516 |
| V030 | DAVISS CO FISCAL COURT | 0.684693% | 0.687222% | 380,945 | 12,083 | 393,028 | 6,327,286 | 8,589,126 | 4,504,702 | 4,521,665 | 8,547,143 |
| V032 | ELLIOTT CO FISCAL CT | 0.010300% | 0.000000% | 5,731 | 182 | 5,913 | 95,183 | 129,208 | 67,765 | 68,020 | 126,577 |
| V035 | FLEMING CO FISCAL COURT | 0.050501% | 0.052002% | 28,098 | 891 | 28,989 | 466,683 | 633,509 | 332,254 | 333,505 | 630,413 |
| V037 | FRANKLIN CO FISCAL COURT | 0.071117% | 0.078209% | 393,421 | 12,478 | 405,899 | 6,534,507 | 8,870,423 | 4,652,233 | 4,669,751 | 8,827,065 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.30% | Discount Rate Less 1.00% 4.30% | Discount Rate Plus 1.00% 6.30% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
| V041 | GRANT COUNTY FISCAL COURT | 0.130077% | 0.133190% | 72,371 | 2,295 | 74,666 | 1,202,049 | 1,631,750 | 855,797 | 859,019 | 1,623,774 |
| V043 | GRAYSON CO FISCAL COURT | 0.365985% | 0.402450% | 203,624 | 6,458 | 210,082 | 3,382,088 | 4,591,096 | 2,407,872 | 2,416,939 | 4,568,655 |
| V047 | HARDIN CO FISCAL COURT | 0.721290% | 0.736809% | 401,307 | 12,728 | 414,035 | 6,665,481 | 9,048,217 | 4,745,479 | 4,763,349 | 9,003,989 |
| V049 | HARRISON CO FISCAL COURT | 0.073776% | 0.080329% | 41,047 | 1,302 | 42,349 | 681,768 | 925,482 | 485,384 | 487,212 | 920,959 |
| V052 | HENRY CO FISCAL COURT | 0.042087% | 0.051832% | 23,416 | 743 | 24,159 | 388,928 | 527,960 | 276,897 | 277,940 | 525,379 |
| V054 | HOPKINS CO FISCAL COURT | 0.275971% | 0.279775% | 153,543 | 4,870 | 158,413 | 2,550,263 | 3,461,916 | 1,815,656 | 1,822,493 | 3,444,994 |
| V057 | JESSAMINE CO FISCAL COURT | 0.524447% | 0.520469% | 291,789 | 9,255 | 301,044 | 4,846,444 | 6,578,921 | 3,450,419 | 3,463,411 | 6,546,764 |
| V060 | KNOTT CO FISCAL CT | 0.031424% | 0.035861% | 17,483 | 555 | 18,038 | 290,391 | 394,198 | 206,743 | 207,522 | 392,271 |
| V062 | LARUE CO FISCAL COURT | 0.043471% | 0.042389% | 24,186 | 767 | 24,953 | 401,718 | 545,322 | 286,002 | 287,079 | 542,656 |
| V063 | LAUREL COUNTY FISCAL COUR | 0.058128% | 0.061198% | 32,341 | 1,026 | 33,367 | 537,164 | 729,186 | 382,433 | 383,873 | 725,622 |
| V067 | LETCHER CO FISCAL COURT | 0.063789% | 0.073850% | 35,490 | 1,126 | 36,616 | 589,478 | 800,201 | 419,678 | 421,258 | 796,289 |
| V070 | LIVINGSTON CO FISCAL CT | 0.055530% | 0.049768% | 30,895 | 980 | 31,875 | 513,156 | 696,596 | 365,341 | 366,716 | 693,191 |
| V072 | LYON COUNTY FISCAL COURT | 0.020445% | 0.032006% | 11,375 | 361 | 11,736 | 188,933 | 256,472 | 134,511 | 135,017 | 255,219 |
| V073 | MCCRACKEN CO FISCAL COURT | 0.700360% | 0.689160% | 389,662 | 12,359 | 402,021 | 6,472,066 | 8,785,660 | 4,607,778 | 4,625,128 | 8,742,717 |
| V076 | MADISON CO FISCAL COURT | 0.151049% | 0.133334% | 84,039 | 2,666 | 86,705 | 1,395,852 | 1,894,833 | 993,775 | 997,517 | 1,885,571 |
| V078 | MARION CO FISCAL COURT | 0.060570% | 0.059802% | 33,700 | 1,069 | 34,769 | 559,731 | 759,820 | 398,499 | 400,000 | 756,106 |
| V079 | MARSHALL CO FISCAL COURT | 0.371252% | 0.371834% | 206,555 | 6,551 | 213,106 | 3,430,760 | 4,657,168 | 2,442,525 | 2,451,722 | 4,634,404 |
| V081 | MASON CO FIS CT | 0.091927% | 0.095804% | 51,146 | 1,622 | 52,768 | 849,503 | 1,153,178 | 604,802 | 607,079 | 1,147,541 |
| V083 | MENIFEE CO FISCAL COURT | 0.029942% | 0.028612% | 16,659 | 528 | 17,187 | 276,696 | 375,607 | 196,993 | 197,735 | 373,771 |
| V087 | MONTGOMERY CO FISCAL CT | 0.117449% | 0.119984% | 65,346 | 2,073 | 67,419 | 1,085,353 | 1,473,338 | 772,715 | 775,625 | 1,466,136 |
| V088 | MORGAN CO FISCAL CT | 0.010437% | 0.017206% | 5,807 | 184 | 5,991 | 96,449 | 130,927 | 68,667 | 68,925 | 130,287 |
| V090 | NELSON CO FISCAL CT | 0.243192% | 0.239339% | 135,305 | 4,292 | 139,597 | 2,247,351 | 3,050,720 | 1,599,998 | 1,606,023 | 3,035,808 |
| V093 | OLDHAM CO FISCAL COURT | 0.642964% | 0.685350% | 357,728 | 11,346 | 369,074 | 5,941,666 | 8,065,657 | 4,230,162 | 4,246,089 | 8,026,232 |
| V094 | OWEN COUNTY FISCAL COURT | 0.031309% | 0.028674% | 17,420 | 552 | 17,972 | 289,328 | 392,755 | 205,987 | 206,762 | 390,836 |
| V096 | PENDELTON CO FISCAL COURT | 0.043244% | 0.053743% | 24,060 | 763 | 24,823 | 399,620 | 542,474 | 284,509 | 285,580 | 539,822 |
| V100 | PULASKI CO FISCAL CT | 0.045142% | 0.0459865% | 252,673 | 8,014 | 260,687 | 4,196,751 | 5,696,981 | 2,987,871 | 2,999,122 | 5,669,134 |
| V103 | ROWAN CO FISCAL COURT | 0.096992% | 0.119884% | 53,964 | 1,712 | 55,676 | 896,308 | 1,216,715 | 638,126 | 640,528 | 1,210,768 |
| V105 | SCOTT CO FISCAL CT | 1.269162% | 1.194624% | 706,128 | 22,396 | 728,524 | 11,728,397 | 15,920,992 | 8,350,015 | 8,381,457 | 15,843,172 |
| V106 | SHELBY CO FISCAL COURT | 0.587462% | 0.588332% | 326,848 | 10,367 | 337,215 | 5,428,769 | 7,369,412 | 3,865,004 | 3,879,558 | 7,333,391 |
| V107 | SIMPSON CO FISCAL COURT | 0.100101% | 0.104816% | 55,693 | 1,766 | 57,459 | 925,039 | 1,255,716 | 658,580 | 661,060 | 1,249,578 |
| V108 | SPENCER CO TREASURER | 0.129395% | 0.141401% | 71,992 | 2,283 | 74,275 | 1,195,746 | 1,623,195 | 851,310 | 854,516 | 1,615,260 |
| V109 | TAYLOR COUNTY FISCAL COUR | 0.084842% | 0.075053% | 47,204 | 1,497 | 48,701 | 784,030 | 1,064,300 | 558,189 | 560,291 | 1,059,098 |
| V112 | TRIMBLE CO FISCAL COURT | 0.020697% | 0.009241% | 11,515 | 365 | 11,880 | 191,262 | 259,633 | 136,169 | 136,682 | 258,364 |
| V113 | UNION COUNTY FISCAL COURT | 0.037127% | 0.036693% | 20,657 | 655 | 21,312 | 343,093 | 465,739 | 244,264 | 245,184 | 463,463 |
| V115 | WASHINGTON CO FIS COURT | 0.053167% | 0.060158% | 29,581 | 938 | 30,519 | 491,319 | 666,953 | 349,794 | 351,111 | 663,693 |
| V119 | CITY OF HIGHLAND HEIGHTS | 0.116442% | 0.119080% | 64,785 | 2,055 | 66,840 | 1,076,047 | 1,460,706 | 766,090 | 768,975 | 1,453,566 |
| V120 | WOODFORD CO FISCAL COURT | 0.145981% | 0.149096% | 81,220 | 2,576 | 83,796 | 1,349,019 | 1,831,257 | 960,432 | 964,048 | 1,822,306 |
| V159 | CITY OF ERLANGER | 0.742675% | 0.712295% | 413,205 | 13,106 | 426,311 | 6,863,101 | 9,316,480 | 4,886,175 | 4,904,574 | 9,270,942 |
| V171 | CITY OF ADAIRVILLE | 0.004754% | 0.007849% | 2,645 | 84 | 2,729 | 43,932 | 59,637 | 31,277 | 31,395 | 59,345 |
| V196 | CITY OF BUTLER | 0.008476% | 0.008408% | 4,716 | 150 | 4,866 | 78,327 | 106,327 | 55,765 | 55,975 | 105,807 |
| V197 | CITY OF HAZARD | 0.010950% | 0.010908% | 6,092 | 193 | 6,285 | 101,190 | 137,362 | 72,042 | 72,313 | 136,691 |
| V205 | BARREN/METCALFE CO AMB SR | 0.320714% | 0.281138% | 178,437 | 5,660 | 184,097 | 2,963,736 | 4,023,194 | 2,110,027 | 2,117,973 | 4,003,529 |
| V298 | CITY OF PIKEVILLE | 0.207438% | 0.235213% | 115,413 | 3,661 | 119,074 | 1,916,946 | 2,602,204 | 1,364,767 | 1,369,906 | 2,589,485 |
| V330 | CITY OF OWENSBORO | 1.937696% | 1.951756% | 1,078,083 | 34,194 | 1,112,277 | 17,906,356 | 24,307,412 | 12,748,404 | 12,796,408 | 24,188,599 |
| V347 | CITY OF RADCLIFF | 0.564716% | 0.576438% | 314,193 | 9,965 | 324,158 | 5,218,572 | 7,084,075 | 3,715,355 | 3,729,345 | 7,049,449 |
| V359 | CITY OF ELSMERE | 0.139927% | 0.129965% | 77,852 | 2,469 | 80,321 | 1,293,073 | 1,755,313 | 920,602 | 924,068 | 1,746,733 |
| V408 | UNION EMERGENCY SERVICES | 0.335429% | 0.294273% | 186,624 | 5,919 | 192,543 | 3,099,718 | 4,207,786 | 2,206,840 | 2,215,150 | 4,187,219 |
| V447 | CITY OF ELIZABETHTOWN | 1.034114% | 1.006647% | 575,354 | 18,249 | 593,603 | 9,556,305 | 12,972,435 | 6,803,597 | 6,829,216 | 12,909,026 |
| V608 | WALTON FIRE DIST/EMS | 0.263329% | 0.270022% | 146,509 | 4,647 | 151,156 | 2,433,438 | 3,303,328 | 1,732,483 | 1,739,006 | 3,287,182 |
| V647 | CITY OF VINE GROVE | 0.038685% | 0.024828% | 21,523 | 683 | 22,206 | 357,490 | 485,284 | 254,515 | 255,473 | 482,912 |
| V708 | HEBRON FIRE PROTECTION DI | 0.479738% | 0.531603% | 266,914 | 8,466 | 275,380 | 4,433,286 | 6,018,069 | 3,156,271 | 3,168,156 | 5,988,653 |
| V808 | POINT PLEASANT FIRE DIST | 0.155022% | 0.167261% | 86,250 | 2,736 | 88,986 | 1,432,567 | 1,944,672 | 1,019,914 | 1,023,754 | 1,935,167 |
| V919 | CITY OF WILDER | 0.237559% | 0.246341% | 132,171 | 4,192 | 136,363 | 2,195,296 | 2,980,057 | 1,562,938 | 1,568,823 | 2,965,491 |
| V959 | CITY OF COVINGTON | 3.022475% | 3.019503% | 1,681,625 | 53,336 | 1,734,961 | 27,930,859 | 37,915,413 | 19,885,335 | 19,960,213 | 37,730,085 |
| TOTAL | | 100.000000% | 100.000000% | 55,637,366 | 1,764,663 | 57,402,029 | 924,105,555 | 1,254,449,183 | 657,915,602 | 660,392,987 | 1,248,317,513 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| 39932 | JEFFERSON CO SHERIFF | 1,747,442 | (326,719) | 1,420,723 | - | 1,420,723 | 48,782 |
| 39934 | KENTON CO SHERIFF | 402,220 | (29,783) | 372,437 | - | 372,437 | 11,228 |
| 39936 | CAMPBELL CO SHERIFF | 32,180 | (12,764) | 19,416 | - | 19,416 | 898 |
| 39938 | FAYETTE CO SHERIFF | 725,184 | 142,489 | 867,673 | - | 867,673 | 20,244 |
| 39940 | DAVISS CO SHERIFF | 511,118 | (35,053) | 476,065 | - | 476,065 | 14,268 |
| 39944 | HARDIN COUNTY SHERIFF | 339,206 | 8,699 | 347,905 | - | 347,905 | 9,469 |
| 39946 | WARREN COUNTY SHERIFF | 574,530 | (49,452) | 525,078 | - | 525,078 | 16,039 |
| 39948 | BOONE COUNTY SHERIFF | 2,298,569 | (126,866) | 2,171,703 | - | 2,171,703 | 64,167 |
| 39952 | MADISON COUNTY SHERIFF | 254,444 | (1,099) | 253,345 | - | 253,345 | 7,103 |
| 39962 | BULLITT CO SHERIFF | 352,497 | (103,978) | 248,519 | - | 248,519 | 9,840 |
| A156 | CITY OF ANCHORAGE | 30,996 | (50,933) | (19,937) | - | (19,937) | 865 |
| AB19 | BELLEVUE/DAYTON FIRE | 298,086 | (7,065) | 291,021 | - | 291,021 | 8,321 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 169,998 | 44,482 | 214,480 | - | 214,480 | 4,746 |
| AD19 | SOUTHERN CAMPBELL F DIST | 119,538 | 4,084 | 123,622 | - | 123,622 | 3,337 |
| AS02 | ALLEN CO AMBULANCE SVC | 191,671 | (6,504) | 185,167 | - | 185,167 | 5,351 |
| AS20 | WOODFORD CO FIRE DISTRICT | 55,769 | (13,692) | 42,077 | - | 42,077 | 1,557 |
| B008 | BURLINGTON FIRE PRO DIST | 398,628 | (773) | 397,855 | - | 397,855 | 11,128 |
| B015 | CITY OF HILLVIEW | 241,746 | 57,065 | 298,811 | - | 298,811 | 6,749 |
| B045 | CITY OF BELLEFONTE | 44,304 | 3,519 | 47,823 | - | 47,823 | 1,237 |
| B256 | BUECHEL FIRE PROTECT DIST | 422,931 | 181,610 | 604,541 | - | 604,541 | 11,807 |
| B259 | CITY OF LUDLOW | 250,401 | 34,411 | 284,812 | - | 284,812 | 6,990 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 3,712,462 | 2,720,452 | 6,432,914 | - | 6,432,914 | 103,637 |
| B656 | LOUISVILLE AIRPORT AUTHOR | 542,788 | (87,202) | 455,586 | - | 455,586 | 15,152 |
| B956 | LAKE DREAMLAND FIRE DIST | 49,595 | (1,958) | 47,637 | - | 47,637 | 1,384 |
| C106 | CITY OF SIMPSONVILLE | 83,880 | 69,907 | 153,787 | - | 153,787 | 2,342 |
| C156 | FAIRDALE FIRE DISTRICT | 233,209 | (43,595) | 189,614 | - | 189,614 | 6,510 |
| C256 | LOUISVILLE/JEFF CO METRO | 40,308,675 | (2,910,283) | 37,398,392 | - | 37,398,392 | 1,125,256 |
| C356 | INDIAN HILLS POLICE DEPT | 43,088 | (31,029) | 12,059 | - | 12,059 | 1,203 |
| D024 | CITY OF PEMBROKE | - | (9,471) | (9,471) | - | (9,471) | - |
| D071 | CITY OF LEWISBURG | 13,400 | 131 | 13,531 | - | 13,531 | 374 |
| D098 | CITY OF COAL RUN VILLAGE | 44,490 | 5,558 | 50,048 | - | 50,048 | 1,242 |
| D106 | SIMPSONVILLE RURAL FIRE | 102,401 | 21,902 | 124,303 | - | 124,303 | 2,859 |
| G015 | ZONETON FIRE PROT DIST | 267,889 | 55,255 | 323,144 | - | 323,144 | 7,478 |
| G506 | SHELBY CO SUB FIRE DIST | 19,877 | (744) | 19,133 | - | 19,133 | 555 |
| J002 | CITY OF SCOTTSDALE | 158,895 | 93,807 | 252,702 | - | 252,702 | 4,436 |
| J003 | CITY OF LAWRENCEBURG | 188,609 | 14,070 | 202,679 | - | 202,679 | 5,265 |
| J007 | CITY OF MIDDLESBORO | 549,905 | (56,255) | 493,650 | - | 493,650 | 15,351 |
| J024 | CITY OF HOPKINSVILLE | 2,356,678 | (257,573) | 2,099,105 | - | 2,099,105 | 65,789 |
| J037 | CITY OF FRANKFORT | 2,369,766 | (47,198) | 2,322,568 | - | 2,322,568 | 66,154 |
| J040 | CITY OF LANCASTER | 72,655 | (6,051) | 66,604 | - | 66,604 | 2,028 |
| J059 | KENTON COUNTY AIRPORT BD | 2,215,904 | (49,554) | 2,166,350 | - | 2,166,350 | 61,859 |
| J063 | CITY OF LONDON | 558,717 | (22,788) | 535,929 | - | 535,929 | 15,597 |
| J067 | CITY OF WHITESBURG | 76,164 | (8,687) | 67,477 | - | 67,477 | 2,126 |
| J084 | CITY OF HARRODSBURG | 100,375 | (49,708) | 50,667 | - | 50,667 | 2,802 |
| J090 | CITY OF BARDSTOWN | 519,370 | (47,290) | 472,080 | - | 472,080 | 14,499 |
| J100 | CITY OF SOMERSET | 1,575,812 | 105,780 | 1,681,592 | - | 1,681,592 | 43,990 |
| J113 | CITY OF MORGANFIELD | 45,266 | (2,940) | 42,326 | - | 42,326 | 1,264 |
| J118 | CITY OF CORBIN | 487,738 | 521 | 488,259 | - | 488,259 | 13,616 |
| J156 | CITY OF JEFFERSONTOWN | 1,122,437 | (51,887) | 1,070,550 | - | 1,070,550 | 31,334 |
| J210 | BOYD CO AMBULANCE SERVICE | 502,309 | (42,753) | 459,556 | - | 459,556 | 14,022 |
| J256 | CITY OF ST MATTHEWS | 507,472 | (86,441) | 421,031 | - | 421,031 | 14,167 |
| J259 | CITY OF PARK HILLS | 61,490 | (13,061) | 48,429 | - | 48,429 | 1,717 |
| J319 | CITY OF ALEXANDRIA | 251,595 | (6,968) | 244,627 | - | 244,627 | 7,024 |
| J324 | CITY OF OAK GROVE | 259,013 | 52,814 | 311,827 | - | 311,827 | 7,231 |
| J356 | CITY OF WEST BUECHEL | 126,117 | (38,804) | 87,313 | - | 87,313 | 3,521 |
| J359 | CITY OF FORT WRIGHT | 406,815 | 42,083 | 448,898 | - | 448,898 | 11,357 |
| J410 | CANNONSBURG VOL FIRE DEPT | 19,319 | 926 | 20,245 | - | 20,245 | 539 |
| J419 | CITY OF COLD SPRING | 175,066 | (2,768) | 172,298 | - | 172,298 | 4,887 |
| J456 | CITY OF SHIVELY | 1,114,569 | 150,788 | 1,265,357 | - | 1,265,357 | 31,114 |
| J510 | CITY OF CATLETTSBURG | 149,160 | 9,811 | 158,971 | - | 158,971 | 4,164 |
| J619 | CITY OF FORT THOMAS | 1,041,163 | 752 | 1,041,915 | - | 1,041,915 | 29,065 |
| J719 | CITY OF SOUTHGATE | 14,462 | 12,369 | 26,831 | - | 26,831 | 404 |
| J756 | CITY OF PROSPECT | 32,876 | (14,611) | 18,265 | - | 18,265 | 918 |
| J819 | CITY OF BELLEVUE | 166,618 | (10,277) | 156,341 | - | 156,341 | 4,651 |
| J859 | CITY OF VILLA HILLS | 149,476 | 71,185 | 220,661 | - | 220,661 | 4,173 |
| J919 | CITY OF DAYTON | 171,882 | 36,601 | 208,483 | - | 208,483 | 4,798 |
| J956 | OKOLONA FIRE DISTRICT | 640,738 | 51,208 | 691,946 | - | 691,946 | 17,887 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| J959 | CITY OF INDEPENDENCE | 506,159 | (10,612) | 495,547 | - | 495,547 | 14,130 |
| K001 | CITY OF COLUMBIA | 176,073 | 5,784 | 181,857 | - | 181,857 | 4,915 |
| K010 | CITY OF ASHLAND | 1,745,076 | (25,052) | 1,720,024 | - | 1,720,024 | 48,715 |
| K011 | CITY OF DANVILLE | 715,188 | (17,743) | 697,445 | - | 697,445 | 19,965 |
| K016 | CITY OF MORGANTOWN | 67,436 | 5,675 | 73,111 | - | 73,111 | 1,883 |
| K018 | CITY OF MURRAY | 914,321 | (14,857) | 899,464 | - | 899,464 | 25,524 |
| K019 | CITY OF NEWPORT | 1,480,461 | (42,127) | 1,438,334 | - | 1,438,334 | 41,328 |
| K026 | CITY OF MANCHESTER | 104,529 | (18,618) | 85,911 | - | 85,911 | 2,918 |
| K029 | CITY OF BURKESVILLE | 65,705 | (639) | 65,066 | - | 65,066 | 1,834 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 3,640,084 | (166,445) | 3,473,639 | - | 3,473,639 | 101,616 |
| K041 | CITY OF WILLIAMSTOWN | 114,693 | 14,002 | 128,695 | - | 128,695 | 3,202 |
| K043 | CITY OF LEITCHFIELD | 254,261 | 40,421 | 294,682 | - | 294,682 | 7,098 |
| K049 | CITY OF CYNTHIANA | 427,857 | (1,362) | 426,495 | - | 426,495 | 11,944 |
| K065 | CITY OF BEATTYVILLE | 43,685 | (12,168) | 31,517 | - | 31,517 | 1,220 |
| K071 | CITY OF RUSSELLVILLE | 397,551 | (5,501) | 392,050 | - | 392,050 | 11,098 |
| K078 | CITY OF LEBANON | 189,987 | 41,278 | 231,265 | - | 231,265 | 5,304 |
| K079 | CITY OF BENTON | 105,092 | (4,978) | 100,114 | - | 100,114 | 2,934 |
| K090 | NELSON COUNTY BD OF ED | 13,257 | 11,961 | 25,218 | - | 25,218 | 370 |
| K091 | CITY OF CARLISLE | 48,593 | (22,274) | 26,319 | - | 26,319 | 1,357 |
| K099 | CITY OF STANTON | 110,289 | 30,686 | 140,975 | - | 140,975 | 3,079 |
| K103 | CITY OF MOREHEAD | 263,983 | (1,287) | 262,696 | - | 262,696 | 7,369 |
| K105 | CITY OF GEORGETOWN | 1,482,211 | (124,059) | 1,358,152 | - | 1,358,152 | 41,377 |
| K106 | CITY OF SHELBYVILLE | 685,607 | (105,331) | 580,276 | - | 580,276 | 19,139 |
| K108 | CITY OF TAYLORSVILLE | 31,441 | (2,075) | 29,366 | - | 29,366 | 878 |
| K111 | CITY OF CADIZ | 79,025 | (33,248) | 45,777 | - | 45,777 | 2,206 |
| K114 | CITY OF BOWLING GREEN | 4,006,613 | (22,816) | 3,983,797 | - | 3,983,797 | 111,848 |
| K115 | CITY OF SPRINGFIELD | 76,398 | 4,812 | 81,210 | - | 81,210 | 2,133 |
| K120 | CITY OF VERSAILLES | 704,540 | 35,778 | 740,318 | - | 740,318 | 19,668 |
| K256 | JEFFERSONTOWN FIRE DIST | 1,447,612 | 606,791 | 2,054,403 | - | 2,054,403 | 40,411 |
| K315 | MT WASHINGTON FIRE P DIST | 240,167 | (2,326) | 237,841 | - | 237,841 | 6,705 |
| K356 | ST MATTHEWS FIRE DIST. | 1,671,682 | 905,910 | 2,577,592 | - | 2,577,592 | 46,667 |
| K414 | CITY OF SMITHS GROVE | 13,807 | 29 | 13,836 | - | 13,836 | 385 |
| K419 | ALEXANDRIA FIRE DISTRICT | 290,613 | (4,213) | 286,400 | - | 286,400 | 8,113 |
| K456 | CAMP TAYLOR FIRE PRO DIST | 116,542 | 8,684 | 125,226 | - | 125,226 | 3,253 |
| K559 | CITY OF TAYLOR MILL | 243,800 | (77,783) | 166,017 | - | 166,017 | 6,806 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | (132,057) | (132,057) | - | (132,057) | - |
| K659 | CITY OF EDGEWOOD | 469,792 | (1,130) | 468,662 | - | 468,662 | 13,115 |
| K719 | CENTRAL CAMPBELL CO FIRE | 420,087 | 53,069 | 473,156 | - | 473,156 | 11,727 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 208,015 | (2,325) | 205,690 | - | 205,690 | 5,807 |
| K856 | HIGHVIEW FIRE DISTRICT | 261,353 | 51,666 | 313,019 | - | 313,019 | 7,296 |
| K859 | CITY OF FORT MITCHELL | 515,209 | (5,156) | 510,053 | - | 510,053 | 14,383 |
| L001 | ADAIR CO AMBULANCE SER | 163,219 | 19,243 | 182,462 | - | 182,462 | 4,556 |
| L005 | CITY OF GLASGOW | 847,949 | (13,153) | 834,796 | - | 834,796 | 23,671 |
| L009 | CITY OF PARIS | 268,420 | (102,294) | 166,126 | - | 166,126 | 7,493 |
| L015 | CITY OF MT WASHINGTON | 331,162 | 24,658 | 355,820 | - | 355,820 | 9,245 |
| L025 | CITY OF WINCHESTER | 1,355,985 | (48,604) | 1,307,381 | - | 1,307,381 | 37,854 |
| L031 | EDMONSON CO AMBULANCE DIS | 76,082 | (1,959) | 74,123 | - | 74,123 | 2,124 |
| L035 | CITY OF FLEMINGSBURG | 73,957 | 6,304 | 80,261 | - | 80,261 | 2,065 |
| L039 | CITY OF WARSAW | 23,394 | (6,860) | 16,534 | - | 16,534 | 653 |
| L044 | GREEN CO AMBULANCE SVC | 89,600 | 4,731 | 94,331 | - | 94,331 | 2,501 |
| L050 | CITY OF MUNFORDVILLE | 36,306 | 4,741 | 41,047 | - | 41,047 | 1,014 |
| L052 | CITY OF EMINENCE | 79,468 | (2,782) | 76,686 | - | 76,686 | 2,218 |
| L057 | CITY OF NICHOLASVILLE | 1,610,304 | 12,353 | 1,622,657 | - | 1,622,657 | 44,953 |
| L061 | CITY OF BARBOURVILLE | 62,186 | (30,188) | 31,998 | - | 31,998 | 1,736 |
| L072 | CITY OF EDDYVILLE | 56,903 | (8,607) | 48,296 | - | 48,296 | 1,589 |
| L073 | CITY OF PADUCAH | 2,386,327 | (172,314) | 2,214,013 | - | 2,214,013 | 66,617 |
| L077 | CITY OF SALYERSVILLE | 51,603 | 5,316 | 56,919 | - | 56,919 | 1,441 |
| L086 | CITY OF TOMPKINSVILLE | 81,893 | (22,360) | 59,533 | - | 59,533 | 2,286 |
| L090 | CITY OF NEW HAVEN | 11,311 | (1,274) | 10,037 | - | 10,037 | 316 |
| L107 | CITY OF FRANKLIN | 326,787 | 12,014 | 338,801 | - | 338,801 | 9,123 |
| L108 | SPENCER CO FIRE DIST | 32,000 | 1,943 | 33,943 | - | 33,943 | 893 |
| L110 | CITY OF ELKTON | 17,520 | (9,010) | 8,510 | - | 8,510 | 489 |
| L159 | ELSMERE FIRE PROTECTION | 160,329 | (24,649) | 135,680 | - | 135,680 | 4,476 |
| L356 | EASTWOOD FIRE PROT DIST | - | (181,367) | (181,367) | - | (181,367) | - |
| L456 | HARRODS CREEK FIRE DIST | - | (402,458) | (402,458) | - | (402,458) | - |
| L556 | LYNDON FIRE PROTECT DIST | - | (401,026) | (401,026) | - | (401,026) | - |
| L656 | FERN CREEK FIRE PROT DIST | 374,442 | 85,033 | 459,475 | - | 459,475 | 10,453 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2021 | |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| L756 | PLEASURE RIDGE PARK FIRE | 1,163,540 | 377,606 | 1,541,146 | - | 1,541,146 | 32,481 |
| L956 | WORTHINGTON FIRE DEPT | - | (464,374) | (464,374) | - | (464,374) | - |
| M014 | CITY OF HARDINSBURG | 65,322 | 19,030 | 84,352 | - | 84,352 | 1,824 |
| M015 | BULLITT CO FISCAL COURT | 29,838 | (138,432) | (108,594) | - | (108,594) | 833 |
| M042 | CITY OF MAYFIELD | 868,913 | 80,069 | 948,982 | - | 948,982 | 24,257 |
| M054 | CITY OF DAWSON SPRINGS | 55,086 | (6,657) | 48,429 | - | 48,429 | 1,538 |
| M059 | KENTON COUNTY FISCAL CT | 813,921 | (38,444) | 775,477 | - | 775,477 | 22,721 |
| M069 | CITY OF STANFORD | 135,076 | 30,459 | 165,535 | - | 165,535 | 3,771 |
| M076 | CITY OF RICHMOND | 1,833,831 | 169,948 | 2,003,779 | - | 2,003,779 | 51,193 |
| M081 | CITY OF MAYSVILLE | 670,023 | 269,438 | 939,461 | - | 939,461 | 18,704 |
| M085 | CITY OF EDMONTON | 64,317 | (6,479) | 57,838 | - | 57,838 | 1,795 |
| M096 | CITY OF FALMOUTH | 21,805 | 18,051 | 39,856 | - | 39,856 | 609 |
| M109 | CITY OF CAMPBELLVILLE | 381,507 | 918 | 382,425 | - | 382,425 | 10,650 |
| M110 | CITY OF GUTHRIE | - | (22,753) | (22,753) | - | (22,753) | - |
| M118 | WHITLEY CO FISCAL COURT | 46,538 | 12,197 | 58,735 | - | 58,735 | 1,299 |
| M315 | CITY OF PIONEER VILLAGE | 64,857 | 8,012 | 72,869 | - | 72,869 | 1,811 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | (720,653) | (720,653) | - | (720,653) | - |
| N008 | CITY OF FLORENCE | 2,404,221 | 62,988 | 2,467,209 | - | 2,467,209 | 67,116 |
| N011 | CITY OF PERRYVILLE | 8,871 | 220 | 9,091 | - | 9,091 | 248 |
| N012 | CITY OF BROOKSVILLE | 18,942 | (1,889) | 17,053 | - | 17,053 | 529 |
| N014 | CITY OF IRVINGTON | 35,662 | 26,937 | 62,599 | - | 62,599 | 996 |
| N050 | CITY OF HORSE CAVE | - | (17,842) | (17,842) | - | (17,842) | - |
| N051 | CITY OF HENDERSON | 1,678,545 | (59,541) | 1,619,004 | - | 1,619,004 | 46,858 |
| N054 | CITY OF MADISONVILLE | 1,568,052 | (90,750) | 1,477,302 | - | 1,477,302 | 43,774 |
| N076 | MADISON CO EMS | 683,569 | (12,536) | 671,033 | - | 671,033 | 19,082 |
| N087 | CITY OF MT STERLING | 327,006 | 22,718 | 349,724 | - | 349,724 | 9,129 |
| N088 | MORGAN CO AMBULANCE SERV | 59,576 | 6,778 | 66,354 | - | 66,354 | 1,663 |
| N093 | CITY OF LAGRANGE | 169,897 | (37,300) | 132,597 | - | 132,597 | 4,743 |
| N094 | CITY OF OWENTON | 28,775 | (8,957) | 19,818 | - | 19,818 | 803 |
| N099 | CITY OF CLAY CITY | - | (16,176) | (16,176) | - | (16,176) | - |
| N100 | CITY OF BURNSIDE | 50,228 | 5,678 | 55,906 | - | 55,906 | 1,402 |
| N104 | CITY OF JAMESTOWN | 19,247 | (21,371) | (2,124) | - | (2,124) | 537 |
| P007 | CITY OF PINEVILLE | 85,381 | (7,630) | 77,751 | - | 77,751 | 2,383 |
| P015 | CITY OF LEBANON JUNCTION | 26,474 | (10,029) | 16,445 | - | 16,445 | 739 |
| P033 | ESTILL COUNTY EMS | 109,881 | (65,164) | 44,717 | - | 44,717 | 3,067 |
| P041 | CITY OF DRY RIDGE | 215,303 | 38,243 | 253,546 | - | 253,546 | 6,010 |
| P043 | CITY OF CLARKSON | 9,609 | (243) | 9,366 | - | 9,366 | 268 |
| P079 | CITY OF CALVERT CITY | 125,731 | 21,880 | 147,611 | - | 147,611 | 3,510 |
| P093 | SOUTH OLDHAM FIRE DEPT | 202,214 | 6,027 | 208,241 | - | 208,241 | 5,645 |
| P116 | CITY OF MONTICELLO | 120,478 | (27,381) | 93,097 | - | 93,097 | 3,363 |
| P117 | CITY OF CLAY | 13,134 | (1,978) | 11,156 | - | 11,156 | 367 |
| R015 | CITY OF SHEPHERDSVILLE | 986,559 | 156,647 | 1,143,206 | - | 1,143,206 | 27,541 |
| R017 | CITY OF PRINCETON | 183,165 | (254) | 182,911 | - | 182,911 | 5,113 |
| R045 | CITY OF RUSSELL | 260,444 | (6,491) | 253,953 | - | 253,953 | 7,271 |
| R057 | CITY OF WILMORE | 121,425 | 8,635 | 130,060 | - | 130,060 | 3,390 |
| R104 | CITY OF RUSSELL SPRINGS | 123,057 | 211 | 123,268 | - | 123,268 | 3,435 |
| R105 | CITY OF STAMPING GROUND | 16,883 | 11,961 | 28,844 | - | 28,844 | 471 |
| T559 | INDEPENDENCE FIRE DIST | 639,900 | (65,220) | 574,680 | - | 574,680 | 17,863 |
| V001 | ADAIR COUNTY FISCAL COURT | 121,968 | (12,080) | 109,888 | - | 109,888 | 3,405 |
| V002 | ALLEN COUNTY FISCAL COURT | 182,325 | 70,085 | 252,410 | - | 252,410 | 5,090 |
| V003 | ANDERSON CO FISCAL COURT | 146,923 | (4,781) | 142,142 | - | 142,142 | 4,101 |
| V005 | BARREN CO FISCAL CT | 476,648 | 11,761 | 488,409 | - | 488,409 | 13,306 |
| V007 | BELL CO FISCAL CT | 101,631 | 24,250 | 125,881 | - | 125,881 | 2,837 |
| V008 | BOONE CO FISCAL CT | 625,198 | (14,408) | 610,790 | - | 610,790 | 17,453 |
| V009 | BOURBON CO FISCAL COURT | 90,362 | (12,443) | 77,919 | - | 77,919 | 2,523 |
| V011 | BOYLE COUNTY FISCAL COURT | 444,830 | (37,425) | 407,405 | - | 407,405 | 12,418 |
| V012 | BRACKEN CO FISCAL COURT | 40,294 | (2,333) | 37,961 | - | 37,961 | 1,125 |
| V013 | BREATHITT CO FISCAL COURT | 23,083 | (2,743) | 20,340 | - | 20,340 | 644 |
| V014 | BRECKINRIDGE CO FISCAL CT | 98,295 | 59,460 | 157,755 | - | 157,755 | 2,744 |
| V017 | CALDWELL CO FISCAL COURT | 105,148 | (15,322) | 89,826 | - | 89,826 | 2,935 |
| V019 | CAMPBELL CO FISCAL CT | 593,411 | 8,698 | 602,109 | - | 602,109 | 16,566 |
| V023 | CASEY CO FISCAL COURT | 82,211 | 7,075 | 89,286 | - | 89,286 | 2,295 |
| V025 | CLARK COUNTY FISCAL COURT | 499,899 | 7,227 | 507,126 | - | 507,126 | 13,955 |
| V030 | DAVISS CO FISCAL COURT | 1,065,094 | 48,271 | 1,113,365 | - | 1,113,365 | 29,733 |
| V032 | ELLIOTT CO FISCAL CT | 16,022 | (7,129) | 8,893 | - | 8,893 | 447 |
| V035 | FLEMING CO FISCAL COURT | 78,558 | 451 | 79,009 | - | 79,009 | 2,193 |
| V037 | FRANKLIN CO FISCAL COURT | 1,099,976 | (82,077) | 1,017,899 | - | 1,017,899 | 30,707 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (13) | (14) | (15) | (16) | (17) | (18) |
| V041 | GRANT COUNTY FISCAL COURT | 202,345 | (1,599) | 200,746 | - | 200,746 | 5,649 |
| V043 | GRAYSON CO FISCAL COURT | 569,318 | (117,750) | 451,568 | - | 451,568 | 15,893 |
| V047 | HARDIN CO FISCAL COURT | 1,122,023 | (22,791) | 1,099,232 | - | 1,099,232 | 31,322 |
| V049 | HARRISON CO FISCAL COURT | 114,764 | (31,557) | 83,207 | - | 83,207 | 3,204 |
| V052 | HENRY CO FISCAL COURT | 65,470 | (18,418) | 47,052 | - | 47,052 | 1,828 |
| V054 | HOPKINS CO FISCAL COURT | 429,295 | (38,437) | 390,858 | - | 390,858 | 11,984 |
| V057 | JESSAMINE CO FISCAL COURT | 815,818 | 12,686 | 828,504 | - | 828,504 | 22,774 |
| V060 | KNOTT CO FISCAL CT | 48,882 | (34,303) | 14,579 | - | 14,579 | 1,365 |
| V062 | LARUE CO FISCAL COURT | 67,623 | (985) | 66,638 | - | 66,638 | 1,888 |
| V063 | LAUREL COUNTY FISCAL COUR | 90,423 | (40,821) | 49,602 | - | 49,602 | 2,524 |
| V067 | LETCHER CO FISCAL COURT | 99,229 | (47,020) | 52,209 | - | 52,209 | 2,770 |
| V070 | LIVINGSTON CO FISCAL CT | 86,381 | 2,862 | 89,243 | - | 89,243 | 2,411 |
| V072 | LYON COUNTY FISCAL COURT | 31,804 | (30,777) | 1,027 | - | 1,027 | 888 |
| V073 | MCCRACKEN CO FISCAL COURT | 1,089,465 | (108,289) | 981,176 | - | 981,176 | 30,413 |
| V076 | MADISON CO FISCAL COURT | 234,969 | (3,675) | 231,294 | - | 231,294 | 6,559 |
| V078 | MARION CO FISCAL COURT | 94,221 | (12,169) | 82,052 | - | 82,052 | 2,630 |
| V079 | MARSHALL CO FISCAL COURT | 577,512 | 6,778 | 584,290 | - | 584,290 | 16,122 |
| V081 | MASON CO FIS CT | 143,000 | (2,950) | 140,050 | - | 140,050 | 3,992 |
| V083 | MENIFEE CO FISCAL COURT | 46,577 | (11,377) | 35,200 | - | 35,200 | 1,300 |
| V087 | MONTGOMERY CO FISCAL CT | 182,701 | (14,452) | 168,249 | - | 168,249 | 5,100 |
| V088 | MORGAN CO FISCAL CT | 16,236 | (25,129) | (8,893) | - | (8,893) | 453 |
| V090 | NELSON CO FISCAL CT | 378,304 | 8,547 | 386,851 | - | 386,851 | 10,561 |
| V093 | OLDHAM CO FISCAL COURT | 1,000,181 | (16,258) | 983,923 | - | 983,923 | 27,921 |
| V094 | OWEN COUNTY FISCAL COURT | 48,704 | 2,196 | 50,900 | - | 50,900 | 1,360 |
| V096 | PENDLETON CO FISCAL COURT | 67,269 | (29,004) | 38,265 | - | 38,265 | 1,878 |
| V100 | PULASKI CO FISCAL CT | 706,453 | 5,267 | 711,720 | - | 711,720 | 19,721 |
| V103 | ROWAN CO FISCAL COURT | 150,879 | (89,782) | 61,097 | - | 61,097 | 4,212 |
| V105 | SCOTT CO FISCAL CT | 1,974,281 | 166,232 | 2,140,513 | - | 2,140,513 | 55,114 |
| V106 | SHELBY CO FISCAL COURT | 913,843 | (125,361) | 788,482 | - | 788,482 | 25,511 |
| V107 | SIMPSON CO FISCAL COURT | 155,715 | (5,186) | 150,529 | - | 150,529 | 4,347 |
| V108 | SPENCER CO TREASURER | 201,284 | (51,739) | 149,545 | - | 149,545 | 5,619 |
| V109 | TAYLOR COUNTY FISCAL COUR | 131,978 | 14,176 | 146,154 | - | 146,154 | 3,684 |
| V112 | TRIMBLE CO FISCAL COURT | 32,196 | 4,636 | 36,832 | - | 36,832 | 899 |
| V113 | UNION COUNTY FISCAL COURT | 57,754 | (5,721) | 52,033 | - | 52,033 | 1,612 |
| V115 | WASHINGTON CO FIS COURT | 82,705 | (30,171) | 52,534 | - | 52,534 | 2,309 |
| V119 | CITY OF HIGHLAND HEIGHTS | 181,135 | (8,377) | 172,758 | - | 172,758 | 5,057 |
| V120 | WOODFORD CO FISCAL COURT | 227,085 | (39,225) | 187,860 | - | 187,860 | 6,339 |
| V159 | CITY OF ERLANGER | 1,155,289 | (40,802) | 1,114,487 | - | 1,114,487 | 32,251 |
| V171 | CITY OF ADAIRVILLE | 7,395 | (3,684) | 3,711 | - | 3,711 | 206 |
| V196 | CITY OF BUTLER | 13,185 | (179) | 13,006 | - | 13,006 | 368 |
| V197 | CITY OF HAZARD | 17,034 | 1,027 | 18,061 | - | 18,061 | 476 |
| V205 | BARREN/METCALFE CO AMB SR | 498,896 | 132,619 | 631,515 | - | 631,515 | 13,927 |
| V298 | CITY OF PIKEVILLE | 322,686 | (107,116) | 215,570 | - | 215,570 | 9,008 |
| V330 | CITY OF OWENSBORO | 3,014,238 | 121,721 | 3,135,959 | - | 3,135,959 | 84,145 |
| V347 | CITY OF RADCLIFF | 878,460 | (17,947) | 860,513 | - | 860,513 | 24,523 |
| V359 | CITY OF ELSMERE | 217,667 | 12,154 | 229,821 | - | 229,821 | 6,076 |
| V408 | UNION EMERGENCY SERVICES | 521,786 | 38,113 | 559,899 | - | 559,899 | 14,566 |
| V447 | CITY OF ELIZABETHTOWN | 1,608,645 | 74,274 | 1,682,919 | - | 1,682,919 | 44,907 |
| V608 | WALTON FIRE DIST/EMS | 409,629 | 23,203 | 432,832 | - | 432,832 | 11,435 |
| V647 | CITY OF VINE GROVE | 60,178 | 9,194 | 69,372 | - | 69,372 | 1,680 |
| V708 | HEBRON FIRE PROTECTION DI | 746,270 | 4,436 | 750,706 | - | 750,706 | 20,833 |
| V808 | POINT PLEASANT FIRE DIST | 241,149 | 25,992 | 267,141 | - | 267,141 | 6,732 |
| V919 | CITY OF WILDER | 369,542 | (24,996) | 344,546 | - | 344,546 | 10,316 |
| V959 | CITY OF COVINGTON | 4,701,697 | 34,220 | 4,735,917 | - | 4,735,917 | 131,252 |
| TOTAL | | 155,557,831 | (1,869,570) | 153,688,261 | - | 153,688,261 | 4,342,546 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 39932 | JEFFERSON CO SHERIFF | 356,229 | 1,693,510 | 768,671 | - | 2,818,410 | 1,036,640 | 9,565 | 307,867 | 827,813 | 2,181,885 |
| 39934 | KENTON CO SHERIFF | 81,996 | 389,806 | 176,930 | - | 648,732 | 238,610 | 2,202 | 70,864 | 118,436 | 430,112 |
| 39936 | CAMPBELL CO SHERIFF | 6,560 | 31,187 | 14,156 | 636 | 52,539 | 19,090 | 176 | 5,670 | 47,118 | 72,054 |
| 39938 | FAYETTE CO SHERIFF | 147,834 | 702,803 | 318,997 | 434,754 | 1,604,388 | 430,203 | 3,970 | 127,764 | 89 | 562,026 |
| 39940 | DAVISS CO SHERIFF | 104,195 | 495,343 | 224,832 | - | 824,370 | 303,212 | 2,798 | 90,050 | 129,115 | 525,175 |
| 39944 | HARDIN COUNTY SHERIFF | 69,150 | 328,737 | 149,211 | 97,449 | 644,547 | 201,228 | 1,857 | 59,762 | 32,522 | 295,369 |
| 39946 | WARREN COUNTY SHERIFF | 117,122 | 556,798 | 252,726 | 36,554 | 963,200 | 340,830 | 3,145 | 101,221 | 144,922 | 590,118 |
| 39948 | BOONE COUNTY SHERIFF | 468,581 | 2,227,628 | 1,011,103 | 2,454 | 3,709,766 | 1,363,587 | 12,582 | 404,965 | 365,495 | 2,146,629 |
| 39952 | MADISON COUNTY SHERIFF | 51,870 | 246,591 | 111,926 | 30,234 | 440,621 | 150,945 | 1,393 | 44,828 | 35,835 | 233,001 |
| 39962 | BULLITT CO SHERIFF | 71,859 | 341,618 | 155,058 | - | 568,535 | 209,113 | 1,930 | 62,103 | 303,661 | 576,807 |
| A156 | CITY OF ANCHORAGE | 6,319 | 30,040 | 13,635 | - | 49,994 | 18,388 | 170 | 5,461 | 175,647 | 199,666 |
| AB19 | BELLEVUE/DAYTON FIRE | 60,767 | 288,886 | 131,123 | 24,324 | 505,100 | 176,835 | 1,632 | 52,517 | 19,601 | 250,585 |
| AC19 | CAMPBELL CO FIRE DIST 1 | 34,655 | 164,752 | 74,779 | 74,779 | 389,417 | 100,849 | 931 | 29,951 | 19 | 131,750 |
| AD19 | SOUTHERN CAMPBELL F DIST | 24,369 | 115,849 | 52,583 | 13,684 | 206,485 | 70,914 | 654 | 21,060 | 13,660 | 106,288 |
| AS02 | ALLEN CO AMBULANCE SVC | 39,074 | 185,755 | 84,313 | - | 309,142 | 113,705 | 1,049 | 33,769 | 23,490 | 172,013 |
| AS20 | WOODFORD CO FIRE DISTRICT | 11,369 | 54,048 | 24,532 | 28,007 | 117,956 | 33,084 | 305 | 9,825 | 40,167 | 83,381 |
| B008 | BURLINGTON FIRE PRO DIST | 81,263 | 386,325 | 175,350 | 66,981 | 709,919 | 236,479 | 2,182 | 70,231 | 30,594 | 339,486 |
| B015 | CITY OF HILLVIEW | 49,282 | 234,285 | 106,340 | 203,944 | 593,851 | 143,412 | 1,323 | 42,591 | 27 | 187,353 |
| B045 | CITY OF BELLEFONTE | 9,032 | 42,937 | 19,489 | 7,952 | 79,410 | 26,283 | 243 | 7,806 | 6,341 | 40,673 |
| B256 | BUECHEL FIRE PROTECT DIST | 86,218 | 409,878 | 186,400 | 676,925 | 1,359,061 | 250,896 | 2,315 | 74,513 | 32 | 327,756 |
| B259 | CITY OF LUDLOW | 51,046 | 242,673 | 110,147 | 88,696 | 492,562 | 148,546 | 1,371 | 44,116 | 33 | 194,066 |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 756,814 | 3,597,885 | 1,633,051 | 10,711,124 | 16,698,874 | 2,202,355 | 20,321 | 654,067 | 46 | 2,876,789 |
| B656 | LOUISVILLE AIRPORT AUTHORITY | 110,652 | 526,036 | 238,763 | 2,929 | 878,380 | 322,000 | 2,971 | 95,629 | 228,042 | 648,642 |
| B956 | LAKE DREAMLAND FIRE DIST | 10,110 | 48,064 | 21,816 | 42,656 | 122,646 | 29,421 | 271 | 8,738 | 20,528 | 58,958 |
| C106 | CITY OF SIMPSONVILLE | 17,100 | 81,291 | 36,897 | 197,670 | 332,958 | 49,760 | 459 | 14,778 | - | 64,997 |
| C156 | FAIRDALE FIRE DISTRICT | 47,541 | 226,012 | 102,585 | 1,024 | 377,162 | 138,347 | 1,277 | 41,087 | 70,497 | 251,208 |
| C256 | LOUISVILLE/JEFF CO METRO | 8,217,241 | 39,064,634 | 17,731,127 | - | 65,013,002 | 23,912,448 | 220,639 | 7,101,645 | 9,809,850 | 41,044,582 |
| C356 | INDIAN HILLS POLICE DEPT | 8,784 | 41,758 | 18,954 | - | 69,496 | 25,561 | 236 | 7,591 | 90,036 | 123,424 |
| D024 | CITY OF PEMBROKE | - | - | - | - | - | - | - | - | 22,963 | 22,963 |
| D071 | CITY OF LEWISBURG | 2,732 | 12,986 | 5,894 | 1,985 | 23,597 | 7,949 | 73 | 2,361 | 3,034 | 13,417 |
| D098 | CITY OF COAL RUN VILLAGE | 9,070 | 43,116 | 19,570 | 24,258 | 96,014 | 26,393 | 244 | 7,838 | 6 | 34,481 |
| D106 | SIMPSONVILLE RURAL FIRE | 20,875 | 99,240 | 45,044 | 72,525 | 237,684 | 60,747 | 561 | 18,041 | 12 | 79,361 |
| G015 | ZONETON FIRE PROT DIST | 54,611 | 259,621 | 117,840 | 199,115 | 631,187 | 158,921 | 1,466 | 47,197 | 13,595 | 221,179 |
| G506 | SHELBY CO SUB FIRE DIST | 4,052 | 19,264 | 8,744 | - | 32,060 | 11,792 | 109 | 3,502 | 1,774 | 17,177 |
| J002 | CITY OF SCOTTSDALE | 32,392 | 153,991 | 69,895 | 201,606 | 457,884 | 94,262 | 870 | 27,994 | 5,673 | 128,763 |
| J003 | CITY OF LAWRENCEBURG | 38,449 | 182,788 | 82,966 | 34,147 | 338,350 | 111,889 | 1,032 | 33,229 | 1,231 | 147,381 |
| J007 | CITY OF MIDDLESBORO | 112,102 | 532,933 | 241,894 | - | 886,929 | 362,222 | 3,010 | 96,883 | 165,899 | 592,014 |
| J024 | CITY OF HOPKINSVILLE | 480,427 | 2,283,944 | 1,036,664 | - | 3,801,035 | 1,398,059 | 12,900 | 415,203 | 608,421 | 2,434,583 |
| J037 | CITY OF FRANKFORT | 483,095 | 2,296,628 | 1,042,421 | 209,650 | 4,031,794 | 1,405,824 | 12,972 | 417,509 | 184,510 | 2,020,815 |
| J040 | CITY OF LANCASTER | 14,811 | 70,412 | 31,960 | 1,292 | 118,475 | 43,101 | 398 | 12,800 | 12,810 | 69,109 |
| J059 | KENTON COUNTY AIRPORT BD | 451,729 | 2,147,515 | 974,740 | 93,095 | 3,667,079 | 1,314,548 | 12,130 | 390,401 | 438,647 | 2,155,726 |
| J063 | CITY OF LONDON | 113,899 | 541,473 | 245,770 | 7,107 | 908,249 | 331,449 | 3,058 | 98,436 | 121,099 | 554,042 |
| J067 | CITY OF WHITESBURG | 15,527 | 73,814 | 33,503 | 52,862 | 175,706 | 45,183 | 417 | 13,419 | 97,202 | 156,221 |
| J084 | CITY OF HARRODSBURG | 20,462 | 97,277 | 44,153 | - | 161,892 | 59,546 | 549 | 17,684 | 130,662 | 208,441 |
| J090 | CITY OF BARDSTOWN | 105,878 | 503,341 | 228,462 | 84,042 | 921,723 | 308,108 | 2,843 | 91,503 | 222,232 | 624,686 |
| J100 | CITY OF SOMERSET | 321,241 | 1,527,177 | 693,174 | 608,240 | 3,149,832 | 934,824 | 8,626 | 277,629 | 30,681 | 1,251,760 |
| J113 | CITY OF MORGANFIELD | 9,228 | 43,869 | 19,912 | - | 73,009 | 26,853 | 248 | 7,975 | 5,737 | 40,813 |
| J118 | CITY OF CORBIN | 99,429 | 472,685 | 214,548 | 23,577 | 810,239 | 289,342 | 2,670 | 85,930 | 45,928 | 423,870 |
| J156 | CITY OF JEFFERSONTOWN | 228,817 | 1,087,795 | 493,741 | 114,502 | 1,924,855 | 665,867 | 6,144 | 197,753 | 175,867 | 1,045,631 |
| J210 | BOYD CO AMBULANCE SERVICE | 102,399 | 486,806 | 220,957 | 27,374 | 837,536 | 297,986 | 2,750 | 88,497 | 195,549 | 584,782 |
| J256 | CITY OF ST MATTHEWS | 103,452 | 491,810 | 223,228 | - | 818,490 | 301,049 | 2,778 | 89,407 | 259,641 | 652,875 |
| J259 | CITY OF PARK HILLS | 12,535 | 59,593 | 27,049 | 13,031 | 112,208 | 36,478 | 337 | 10,833 | 55,211 | 102,859 |
| J319 | CITY OF ALEXANDRIA | 51,289 | 243,830 | 110,672 | 32,945 | 438,736 | 149,254 | 1,377 | 44,326 | 41,053 | 236,010 |
| J324 | CITY OF OAK GROVE | 52,802 | 251,019 | 113,936 | 231,071 | 648,828 | 153,655 | 1,418 | 45,633 | 30 | 200,736 |
| J356 | CITY OF WEST BUECHEL | 25,710 | 122,225 | 55,477 | 103,899 | 307,311 | 74,817 | 690 | 22,219 | 144,042 | 241,768 |
| J359 | CITY OF FORT WRIGHT | 82,932 | 394,259 | 178,951 | 177,097 | 833,239 | 241,336 | 2,227 | 71,673 | 2,046 | 317,282 |
| J410 | CANNONSBURG VOL FIRE DEPT | 3,938 | 18,722 | 8,498 | 3,702 | 34,860 | 11,461 | 106 | 3,404 | 3 | 14,974 |
| J419 | CITY OF COLD SPRING | 35,689 | 169,663 | 77,009 | 114,439 | 396,800 | 103,855 | 958 | 30,843 | 44,595 | 180,251 |
| J456 | CITY OF SHIVELY | 227,213 | 1,080,170 | 490,280 | 358,196 | 2,155,859 | 661,199 | 6,101 | 196,366 | 150 | 863,816 |
| J510 | CITY OF CATLETTSBURG | 30,407 | 144,556 | 65,613 | 36,007 | 276,583 | 88,486 | 816 | 26,279 | 22 | 115,603 |
| J619 | CITY OF FORT THOMAS | 212,249 | 1,009,029 | 457,990 | 101,888 | 1,781,156 | 617,652 | 5,699 | 183,434 | 219,264 | 1,026,049 |
| J719 | CITY OF SOUTHGATE | 2,948 | 14,016 | 6,362 | 28,839 | 52,165 | 8,579 | 79 | 2,548 | 3,295 | 14,501 |
| J756 | CITY OF PROSPECT | 6,702 | 31,861 | 14,461 | - | 53,024 | 19,503 | 180 | 5,792 | 35,846 | 61,321 |
| J819 | CITY OF BELLEVUE | 33,966 | 161,476 | 73,292 | 31,272 | 300,006 | 98,843 | 912 | 29,355 | 28,742 | 157,852 |
| J859 | CITY OF VILLA HILLS | 30,472 | 144,862 | 65,752 | 175,812 | 416,898 | 88,674 | 818 | 26,335 | 11,884 | 127,711 |
| J919 | CITY OF DAYTON | 35,039 | 166,577 | 75,608 | 81,003 | 358,227 | 101,966 | 941 | 30,282 | 20 | 133,209 |
| J956 | OKOLONA FIRE DISTRICT | 130,619 | 620,963 | 281,850 | 251,703 | 1,285,135 | 380,107 | 3,507 | 112,886 | 11,456 | 507,956 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| J959 | CITY OF INDEPENDENCE | 103,184 | 490,537 | 222,651 | 15,159 | 831,531 | 300,270 | 2,771 | 89,176 | 71,871 | 464,088 |
| K001 | CITY OF COLUMBIA | 35,894 | 170,639 | 77,452 | 25,535 | 309,520 | 104,452 | 964 | 31,021 | 8,194 | 144,631 |
| K010 | CITY OF ASHLAND | 355,747 | 1,691,217 | 767,630 | 73,839 | 2,888,433 | 1,035,237 | 9,552 | 307,450 | 86,929 | 1,439,168 |
| K011 | CITY OF DANVILLE | 145,797 | 693,115 | 314,599 | 22,260 | 1,175,771 | 424,273 | 3,915 | 126,003 | 155,430 | 709,621 |
| K016 | CITY OF MORGANTOWN | 13,747 | 65,355 | 29,664 | 30,647 | 139,413 | 40,005 | 369 | 11,881 | 14,390 | 66,645 |
| K018 | CITY OF MURRAY | 186,391 | 886,102 | 402,195 | 165,039 | 1,639,727 | 542,405 | 5,005 | 161,086 | 353,179 | 1,061,675 |
| K019 | CITY OF NEWPORT | 301,803 | 1,434,770 | 651,230 | 78,555 | 2,466,358 | 878,258 | 8,104 | 260,830 | 339,150 | 1,486,342 |
| K026 | CITY OF MANCHESTER | 21,309 | 101,303 | 45,980 | 4,899 | 173,491 | 62,010 | 572 | 18,416 | 48,674 | 129,672 |
| K029 | CITY OF BURKESVILLE | 13,394 | 63,677 | 28,902 | 4,348 | 110,321 | 38,978 | 360 | 11,576 | 9,083 | 59,997 |
| K034 | LEX/FAYETTE URBAN CO GOVT | 742,059 | 3,527,740 | 1,601,213 | - | 5,871,012 | 2,159,418 | 19,925 | 641,315 | 581,571 | 3,402,229 |
| K041 | CITY OF WILLIAMSTOWN | 23,381 | 111,153 | 50,451 | 55,443 | 240,428 | 68,040 | 628 | 20,207 | 15 | 88,890 |
| K043 | CITY OF LEITCHFIELD | 51,833 | 246,414 | 111,845 | 96,960 | 507,052 | 150,836 | 1,392 | 44,796 | 8,189 | 205,213 |
| K049 | CITY OF CYNTHIANA | 87,222 | 414,652 | 188,207 | 55,846 | 745,927 | 253,819 | 2,342 | 75,381 | 38,658 | 370,200 |
| K065 | CITY OF BEATYVILLE | 8,906 | 42,337 | 19,216 | - | 70,459 | 25,916 | 239 | 7,697 | 43,308 | 77,160 |
| K071 | CITY OF RUSSELLVILLE | 81,044 | 385,282 | 174,876 | 24,169 | 665,371 | 235,841 | 2,176 | 70,041 | 75,652 | 383,710 |
| K078 | CITY OF LEBANON | 38,730 | 184,124 | 83,572 | 99,817 | 406,243 | 112,707 | 1,040 | 33,472 | 22 | 147,241 |
| K079 | CITY OF BENTON | 21,424 | 101,848 | 46,228 | 53,110 | 222,610 | 62,344 | 575 | 18,515 | 29,584 | 111,018 |
| K090 | NELSON COUNTY BD OF ED | 2,702 | 12,847 | 5,831 | 30,757 | 52,137 | 7,864 | 73 | 2,336 | - | 10,273 |
| K091 | CITY OF CARLISLE | 9,906 | 47,093 | 21,375 | - | 78,374 | 28,827 | 266 | 8,561 | 67,531 | 105,185 |
| K099 | CITY OF STANTON | 22,483 | 106,885 | 48,514 | 103,227 | 281,109 | 65,427 | 604 | 19,431 | 11 | 85,473 |
| K103 | CITY OF MOREHEAD | 53,815 | 255,836 | 116,122 | 17,870 | 443,643 | 156,604 | 1,445 | 46,509 | 42,085 | 246,643 |
| K105 | CITY OF GEORGETOWN | 302,160 | 1,436,466 | 652,000 | - | 2,390,626 | 879,297 | 8,113 | 261,138 | 456,873 | 1,605,421 |
| K106 | CITY OF SHARPSVILLE | 139,766 | 664,447 | 301,587 | 261,979 | 1,367,779 | 406,725 | 3,753 | 120,791 | 299,669 | 830,938 |
| K108 | CITY OF TAYLORSVILLE | 6,410 | 30,471 | 13,831 | 10,640 | 61,352 | 18,652 | 172 | 5,539 | 27,705 | 52,068 |
| K111 | CITY OF CADIZ | 16,110 | 76,586 | 34,762 | - | 127,458 | 46,880 | 433 | 13,923 | 152,143 | 213,379 |
| K114 | CITY OF BOWLING GREEN | 816,779 | 3,882,957 | 1,762,443 | 429,539 | 6,891,718 | 2,376,855 | 21,932 | 705,891 | 202,624 | 3,307,302 |
| K115 | CITY OF SPRINGFIELD | 15,574 | 74,040 | 33,606 | 50,988 | 174,208 | 45,322 | 418 | 13,460 | 84,142 | 143,342 |
| K120 | CITY OF VERSAILLES | 143,626 | 682,796 | 309,916 | 75,352 | 1,211,690 | 417,956 | 3,857 | 124,127 | 45,549 | 591,489 |
| K256 | JEFFERSONTOWN FIRE DIST | 295,107 | 1,402,934 | 636,780 | 1,936,013 | 4,270,834 | 858,771 | 7,924 | 255,042 | 117 | 1,121,854 |
| K315 | MT WASHINGTON FIRE P DIST | 48,960 | 232,755 | 105,646 | 14,345 | 401,706 | 142,475 | 1,315 | 42,313 | 48,663 | 234,766 |
| K356 | ST MATTHEWS FIRE DIST. | 340,785 | 1,620,089 | 735,345 | 2,350,969 | 5,047,188 | 191,697 | 9,151 | 294,519 | 100 | 1,295,467 |
| K414 | CITY OF SMITHS GROVE | 2,815 | 13,381 | 6,074 | 4,584 | 26,854 | 8,191 | 76 | 2,433 | 1,778 | 12,478 |
| K419 | ALEXANDRIA FIRE DISTRICT | 59,244 | 281,644 | 127,836 | 67,310 | 536,034 | 172,401 | 1,591 | 51,201 | 36,052 | 261,245 |
| K456 | CAMP TAYLOR FIRE PRO DIST | 23,758 | 112,946 | 51,265 | 63,527 | 251,496 | 69,137 | 638 | 20,533 | 17,290 | 107,598 |
| K559 | CITY OF TAYLOR MILL | 49,700 | 236,275 | 107,243 | 393,218 | 144,630 | 144,630 | 1,335 | 42,953 | 179,957 | 368,875 |
| K656 | MCMAHAN FIRE PRO DIST 14 | - | - | - | 12,049 | 12,049 | - | - | - | 355,085 | 355,085 |
| K659 | CITY OF EDGEWOOD | 95,771 | 455,293 | 206,654 | 46,553 | 804,271 | 278,696 | 2,572 | 82,769 | 104,119 | 468,156 |
| K719 | CENTRAL CAMPBELL CO FIRE | 85,638 | 407,122 | 184,789 | 113,014 | 790,563 | 249,210 | 2,299 | 74,012 | 57 | 325,578 |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 42,405 | 201,595 | 91,502 | 15,046 | 350,548 | 123,401 | 1,139 | 36,648 | 53,560 | 214,748 |
| K856 | HIGHVIEW FIRE DISTRICT | 53,279 | 253,287 | 114,965 | 264,747 | 686,278 | 155,043 | 1,431 | 46,046 | 5,610 | 208,130 |
| K859 | CITY OF FORT MITCHELL | 105,029 | 499,308 | 226,632 | 15,913 | 846,882 | 305,639 | 2,820 | 90,770 | 14,782 | 414,011 |
| L001 | ADAIR CO AMBULANCE SER | 33,273 | 158,182 | 71,797 | 63,612 | 326,864 | 96,827 | 893 | 28,756 | 22 | 126,498 |
| L005 | CITY OF GLASGOW | 172,861 | 821,779 | 372,999 | 4,852 | 1,372,491 | 503,031 | 4,642 | 149,393 | 64,475 | 721,541 |
| L009 | CITY OF PARIS | 54,719 | 260,135 | 118,073 | - | 432,927 | 159,235 | 1,469 | 47,291 | 307,466 | 515,461 |
| L015 | CITY OF MT WASHINGTON | 67,510 | 320,942 | 145,673 | 53,524 | 587,649 | 196,456 | 1,813 | 58,345 | 37,692 | 294,306 |
| L025 | CITY OF WINCHESTER | 276,428 | 1,314,135 | 596,475 | - | 2,187,038 | 804,415 | 7,422 | 238,899 | 117,037 | 1,167,773 |
| L031 | EDMONSON CO AMBULANCE DIS | 15,510 | 73,734 | 33,467 | 2,666 | 125,377 | 45,134 | 416 | 13,404 | 5,383 | 64,337 |
| L035 | CITY OF FLEMINGSBURG | 15,077 | 71,674 | 32,532 | 32,961 | 152,244 | 43,874 | 405 | 13,030 | 9,003 | 66,312 |
| L039 | CITY OF WARSAW | 4,769 | 22,672 | 10,291 | 86,939 | 124,671 | 13,878 | 128 | 4,122 | 50,054 | 68,182 |
| L044 | GREEN CO AMBULANCE SVC | 18,266 | 86,834 | 39,413 | 41,806 | 186,319 | 53,154 | 490 | 15,786 | 9,738 | 79,168 |
| L050 | CITY OF MUNFORDVILLE | 7,401 | 35,185 | 15,970 | 26,272 | 84,828 | 21,538 | 199 | 6,396 | 1,219 | 29,352 |
| L052 | CITY OF EMINENCE | 16,200 | 77,016 | 34,957 | 803 | 128,976 | 47,143 | 435 | 14,001 | 15,188 | 76,767 |
| L057 | CITY OF NICHOLASVILLE | 328,273 | 1,560,605 | 708,346 | 131,120 | 2,728,344 | 955,285 | 8,815 | 283,706 | 44,235 | 1,292,041 |
| L061 | CITY OF BARBOURVILLE | 12,677 | 60,267 | 27,355 | - | 100,299 | 36,891 | 340 | 10,956 | 72,885 | 121,072 |
| L072 | CITY OF EDDYVILLE | 11,600 | 55,147 | 25,031 | - | 91,778 | 33,757 | 311 | 10,025 | 36,449 | 80,542 |
| L073 | CITY OF PADUCAH | 486,471 | 2,312,678 | 1,049,706 | - | 3,848,855 | 1,415,648 | 13,062 | 420,427 | 367,650 | 2,216,787 |
| L077 | CITY OF SALYERSVILLE | 10,520 | 50,011 | 22,699 | 27,765 | 110,995 | 30,613 | 282 | 9,092 | 4,143 | 44,130 |
| L086 | CITY OF TOMPKINSVILLE | 16,695 | 79,366 | 36,024 | 14,002 | 146,087 | 48,582 | 448 | 14,428 | 139,014 | 202,472 |
| L090 | CITY OF NEW HAVEN | 2,306 | 10,962 | 4,975 | 459 | 18,702 | 6,710 | 62 | 1,993 | 6,934 | 15,699 |
| L107 | CITY OF FRANKLIN | 66,618 | 316,701 | 143,748 | 195,369 | 722,436 | 193,861 | 1,789 | 57,574 | 66,934 | 320,158 |
| L108 | SPENCER CO FIRE DIST | 6,523 | 31,012 | 14,076 | 8,123 | 59,734 | 18,983 | 175 | 5,638 | 7,589 | 32,385 |
| L110 | CITY OF ELKTON | 3,572 | 16,980 | 7,707 | 673 | 28,932 | 10,394 | 96 | 3,087 | 46,080 | 59,657 |
| L159 | ELSMERE FIRE PROTECTION | 32,684 | 155,381 | 70,526 | - | 258,591 | 95,112 | 878 | 28,247 | 77,636 | 201,873 |
| L356 | EASTWOOD FIRE PROT DIST | - | - | - | 69,801 | 69,801 | - | - | - | 1,026,970 | 1,026,970 |
| L456 | HARRODS CREEK FIRE DIST | - | - | - | 196,094 | 196,094 | - | - | - | 2,359,887 | 2,359,887 |
| L556 | LYNDON FIRE PROTECT DIST | - | - | - | 43,098 | 43,098 | - | - | - | 1,088,972 | 1,088,972 |
| L656 | FERN CREEK FIRE PROT DIST | 76,333 | 362,885 | 164,711 | 259,440 | 863,369 | 222,131 | 2,050 | 65,970 | 43 | 290,194 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| L756 | PLEASURE RIDGE PARK FIRE | 237,197 | 1,127,630 | 511,822 | 1,744,004 | 3,620,653 | 690,250 | 6,369 | 204,994 | 3,171 | 904,784 |
| L956 | WORTHINGTON FIRE DEPT | - | - | - | 49,643 | 49,643 | - | - | - | 2,355,919 | 2,355,919 |
| M014 | CITY OF HARDINSBURG | 13,316 | 63,306 | 28,734 | 54,784 | 160,140 | 38,751 | 358 | 11,508 | 7 | 50,624 |
| M015 | BULLITT CO FISCAL COURT | 6,083 | 28,917 | 13,125 | - | 48,125 | 17,701 | 163 | 5,257 | 498,603 | 521,724 |
| M042 | CITY OF MAYFIELD | 177,135 | 842,096 | 382,221 | 141,868 | 1,543,320 | 515,468 | 4,756 | 153,086 | 122 | 673,432 |
| M054 | CITY OF DAWSON SPRINGS | 11,230 | 53,386 | 24,231 | 22,889 | 111,736 | 32,679 | 302 | 9,705 | 30,580 | 73,266 |
| M059 | KENTON COUNTY FISCAL CT | 165,924 | 788,801 | 358,030 | 9,527 | 1,322,282 | 482,845 | 4,455 | 143,398 | 135,137 | 765,835 |
| M069 | CITY OF STANFORD | 27,536 | 130,907 | 59,417 | 134,052 | 351,912 | 80,131 | 739 | 23,798 | 3,975 | 108,643 |
| M076 | CITY OF RICHMOND | 373,841 | 1,777,233 | 806,672 | 575,300 | 3,533,046 | 1,087,889 | 10,038 | 323,087 | 259 | 1,421,273 |
| M081 | CITY OF MAYSVILLE | 136,589 | 649,344 | 294,732 | 635,883 | 1,716,548 | 397,480 | 3,668 | 118,046 | 136,627 | 655,821 |
| M085 | CITY OF EDMONTON | 13,112 | 62,332 | 28,292 | 22,990 | 126,726 | 38,155 | 352 | 11,331 | 40,106 | 89,944 |
| M096 | CITY OF FALMOUTH | 4,445 | 21,132 | 9,591 | 52,225 | 87,393 | 12,935 | 119 | 3,842 | - | 16,896 |
| M109 | CITY OF CAMPBELLVILLE | 77,773 | 369,733 | 167,819 | 69,134 | 684,459 | 226,323 | 2,088 | 67,214 | 108,991 | 404,616 |
| M110 | CITY OF GUTHRIE | - | - | - | - | - | - | - | - | 57,210 | 57,210 |
| M118 | WHITLEY CO FISCAL COURT | 9,487 | 45,102 | 20,471 | 41,508 | 116,568 | 27,608 | 255 | 8,199 | 1,698 | 37,760 |
| M315 | CITY OF PIONEER VILLAGE | 13,222 | 62,855 | 28,529 | 17,061 | 121,667 | 38,475 | 355 | 11,427 | 9 | 50,266 |
| M356 | MIDDLETOWN FIRE PROT DIST | - | - | - | - | - | - | - | - | 1,601,863 | 1,601,863 |
| N008 | CITY OF FLORENCE | 490,119 | 2,330,019 | 1,057,577 | 255,097 | 4,132,812 | 1,426,263 | 13,160 | 423,579 | 393,816 | 2,256,818 |
| N011 | CITY OF PERRYVILLE | 1,809 | 8,598 | 3,902 | 3,506 | 17,815 | 5,263 | 49 | 1,563 | 3,744 | 10,619 |
| N012 | CITY OF BROOKSVILLE | 3,862 | 18,358 | 8,332 | 4,792 | 35,344 | 11,237 | 104 | 3,337 | 11,135 | 25,813 |
| N014 | CITY OF IRVINGTON | 7,270 | 34,561 | 15,687 | 132,529 | 190,047 | 21,156 | 195 | 6,283 | - | 27,634 |
| N050 | CITY OF HORSE CAVE | - | - | - | - | - | - | - | - | 40,509 | 40,509 |
| N051 | CITY OF HENDERSON | 342,184 | 1,626,740 | 738,364 | - | 2,707,288 | 995,769 | 9,188 | 295,729 | 281,687 | 1,582,373 |
| N054 | CITY OF MADISONVILLE | 319,660 | 1,519,658 | 689,760 | - | 2,529,078 | 930,221 | 8,583 | 276,262 | 287,149 | 1,502,215 |
| N076 | MADISON CO EMS | 139,351 | 662,472 | 300,691 | - | 1,102,514 | 405,516 | 3,742 | 120,432 | 49,178 | 578,868 |
| N087 | CITY OF MT STERLING | 66,663 | 316,914 | 143,844 | 100,529 | 627,950 | 193,991 | 1,790 | 57,612 | 23,277 | 276,670 |
| N088 | MORGAN CO AMBULANCE SERV | 12,145 | 57,737 | 26,206 | 121,185 | 25,097 | 35,342 | 326 | 10,496 | 26,988 | 73,152 |
| N093 | CITY OF LAGRANGE | 34,635 | 164,654 | 74,735 | 3,679 | 277,703 | 100,789 | 930 | 29,933 | 140,366 | 272,018 |
| N094 | CITY OF OWENTON | 5,866 | 27,887 | 12,658 | 15,491 | 61,902 | 17,070 | 158 | 5,070 | 27,704 | 50,002 |
| N099 | CITY OF CLAY CITY | - | - | - | - | - | - | - | - | 33,380 | 33,380 |
| N100 | CITY OF BURNSIDE | 10,239 | 48,678 | 22,094 | 39,479 | 120,490 | 29,797 | 275 | 8,849 | 10,554 | 49,475 |
| N104 | CITY OF JAMESTOWN | 3,924 | 18,653 | 8,467 | - | 31,044 | 11,418 | 105 | 3,391 | 62,975 | 77,889 |
| P007 | CITY OF PINEVILLE | 17,406 | 82,746 | 37,558 | 8,827 | 146,537 | 50,651 | 467 | 15,043 | 31,591 | 97,752 |
| P015 | CITY OF LEBANON JUNCTION | 5,397 | 25,657 | 11,646 | - | 42,700 | 15,705 | 145 | 4,664 | 26,306 | 46,820 |
| P033 | ESTILL COUNTY EMS | 22,400 | 106,490 | 48,335 | - | 177,225 | 65,185 | 601 | 19,359 | 225,926 | 311,071 |
| P041 | CITY OF DRY RIDGE | 43,891 | 208,658 | 94,708 | 148,811 | 496,068 | 127,725 | 1,179 | 37,932 | 5,612 | 172,448 |
| P043 | CITY OF CLARKSON | 1,959 | 9,312 | 4,227 | 4,107 | 19,605 | 5,700 | 53 | 1,693 | 9,026 | 16,472 |
| P079 | CITY OF CALVERT CITY | 25,631 | 121,851 | 55,307 | 64,478 | 267,267 | 74,588 | 688 | 22,152 | 11,658 | 109,086 |
| P093 | SOUTH OLDHAM FIRE DEPT | 41,223 | 195,973 | 88,951 | 31,373 | 357,520 | 119,960 | 1,107 | 35,626 | 36,795 | 193,488 |
| P116 | CITY OF MONTICELLO | 24,560 | 116,760 | 52,996 | - | 194,316 | 71,472 | 659 | 21,226 | 95,367 | 188,724 |
| P117 | CITY OF CLAY | 2,677 | 12,728 | 5,777 | 361 | 21,543 | 7,791 | 72 | 2,314 | 8,500 | 18,677 |
| R015 | CITY OF SHEPHERDSVILLE | 201,118 | 956,110 | 433,971 | 505,174 | 2,096,373 | 585,259 | 5,400 | 173,813 | 127 | 764,599 |
| R017 | CITY OF PRINCETON | 37,340 | 177,512 | 80,571 | 18,138 | 313,561 | 108,659 | 1,003 | 32,270 | 49,660 | 191,592 |
| R045 | CITY OF RUSSELL | 53,094 | 252,406 | 114,565 | 29,983 | 450,048 | 154,504 | 1,426 | 45,885 | 21,437 | 223,252 |
| R057 | CITY OF WILMORE | 24,753 | 117,678 | 53,413 | 20,835 | 216,679 | 72,034 | 665 | 21,393 | 11,799 | 105,891 |
| R104 | CITY OF RUSSELL SPRINGS | 25,086 | 119,259 | 54,131 | 11,795 | 210,271 | 73,002 | 674 | 21,680 | 33,195 | 128,551 |
| R105 | CITY OF STAMPING GROUND | 3,442 | 16,362 | 7,426 | 29,648 | 56,878 | 10,015 | 92 | 2,974 | 2,324 | 15,405 |
| TS59 | INDEPENDENCE FIRE DIST | 130,448 | 620,150 | 281,481 | - | 1,032,079 | 379,610 | 3,503 | 112,738 | 258,656 | 754,507 |
| V001 | ADAIR COUNTY FISCAL COURT | 24,864 | 118,204 | 53,652 | - | 196,720 | 72,356 | 668 | 21,489 | 30,118 | 124,631 |
| V002 | ALLEN COUNTY FISCAL COURT | 37,168 | 176,698 | 80,202 | 300,735 | 594,803 | 108,161 | 998 | 32,122 | 4,360 | 145,641 |
| V003 | ANDERSON CO FISCAL COURT | 29,951 | 142,388 | 64,629 | 4,034 | 241,002 | 87,159 | 804 | 25,885 | 20,488 | 134,336 |
| V005 | BARREN CO FISCAL CT | 97,168 | 461,937 | 209,670 | 137,724 | 906,499 | 282,763 | 2,609 | 83,977 | 32,696 | 402,045 |
| V007 | BELL CO FISCAL CT | 20,718 | 98,494 | 44,706 | 87,826 | 251,744 | 60,291 | 556 | 17,905 | 11 | 78,763 |
| V008 | BOONE CO FISCAL CT | 127,451 | 605,902 | 275,014 | 49,638 | 1,058,005 | 370,888 | 3,422 | 110,148 | 174,599 | 659,057 |
| V009 | BOURBON CO FISCAL COURT | 18,421 | 87,573 | 39,749 | 29,769 | 175,512 | 53,606 | 495 | 15,920 | 43,108 | 113,129 |
| V011 | BOYLE COUNTY FISCAL COURT | 90,682 | 431,101 | 195,673 | - | 717,456 | 263,888 | 2,435 | 78,371 | 86,666 | 431,360 |
| V012 | BRACKEN CO FISCAL COURT | 8,214 | 39,051 | 17,725 | 2,259 | 67,249 | 23,904 | 221 | 7,099 | 15,464 | 46,688 |
| V013 | BREATHITT CO FISCAL COURT | 4,706 | 22,371 | 10,154 | 52,161 | 89,392 | 13,694 | 126 | 4,067 | 68,191 | 86,078 |
| V014 | BRECKINRIDGE CO FISCAL CT | 20,038 | 95,262 | 43,239 | 114,083 | 272,622 | 58,312 | 538 | 17,318 | 4 | 76,172 |
| V017 | CALDWELL CO FISCAL COURT | 21,435 | 101,903 | 46,253 | - | 169,591 | 62,377 | 576 | 18,525 | 39,987 | 121,465 |
| V019 | CAMPBELL CO FISCAL CT | 120,971 | 575,097 | 261,032 | 88,361 | 1,045,461 | 352,031 | 3,248 | 104,548 | 16,112 | 475,939 |
| V023 | CASEY CO FISCAL COURT | 16,759 | 79,673 | 36,163 | 60,275 | 192,870 | 48,770 | 450 | 14,484 | 15,988 | 79,692 |
| V025 | CLARK COUNTY FISCAL COURT | 101,908 | 484,471 | 219,897 | 51,995 | 858,271 | 296,557 | 2,736 | 88,073 | 52,792 | 440,158 |
| V030 | DAVIESS CO FISCAL COURT | 217,128 | 1,032,222 | 468,517 | 131,008 | 1,848,875 | 631,849 | 5,830 | 187,650 | 27,686 | 853,015 |
| V032 | ELLIOTT CO FISCAL CT | 3,266 | 15,528 | 7,048 | 59,544 | 85,386 | 9,505 | 88 | 3,288 | 33,288 | 45,704 |
| V035 | FLEMING CO FISCAL COURT | 16,015 | 76,134 | 34,556 | 3,821 | 130,526 | 46,603 | 430 | 13,841 | 9,666 | 70,540 |
| V037 | FRANKLIN CO FISCAL COURT | 224,239 | 1,066,027 | 483,861 | - | 1,774,127 | 652,542 | 6,021 | 193,795 | 182,688 | 1,035,046 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|-----------------------------|-----------------------------|---|--------------------|-----------------------|---|-------------------------------------|--|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| V041 | GRANT COUNTY FISCAL COURT | 41,250 | 196,100 | 89,008 | 70,807 | 397,165 | 120,038 | 1,108 | 35,649 | 59,666 | 216,461 |
| V043 | GRAYSON CO FISCAL COURT | 116,060 | 551,747 | 250,434 | - | 918,241 | 337,738 | 3,116 | 100,303 | 339,675 | 780,832 |
| V047 | HARDIN CO FISCAL COURT | 228,733 | 1,087,394 | 493,559 | 13,969 | 1,823,655 | 665,621 | 6,142 | 197,680 | 130,194 | 999,637 |
| V049 | HARRISON CO FISCAL COURT | 23,396 | 111,222 | 50,483 | - | 185,101 | 68,082 | 628 | 20,219 | 89,856 | 178,785 |
| V052 | HENRY CO FISCAL COURT | 13,346 | 63,449 | 28,799 | 3,749 | 109,343 | 38,839 | 358 | 11,535 | 80,597 | 131,329 |
| V054 | HOPKINS CO FISCAL COURT | 87,515 | 416,045 | 188,840 | - | 692,400 | 254,672 | 2,350 | 75,634 | 94,752 | 427,408 |
| V057 | JESSAMINE CO FISCAL COURT | 166,311 | 790,640 | 358,865 | 83,515 | 1,399,331 | 483,970 | 4,466 | 143,732 | 27,158 | 659,326 |
| V060 | KNOTT CO FISCAL CT | 9,965 | 47,374 | 21,503 | - | 78,842 | 28,999 | 268 | 8,612 | 77,220 | 115,099 |
| V062 | LARUE CO FISCAL COURT | 13,785 | 65,536 | 29,746 | 18,772 | 127,839 | 40,116 | 370 | 11,914 | 11,350 | 63,750 |
| V063 | LAUREL COUNTY FISCAL COUR | 18,433 | 87,632 | 39,775 | - | 145,840 | 53,642 | 495 | 15,931 | 97,940 | 168,008 |
| V067 | LETCHER CO FISCAL COURT | 20,229 | 96,166 | 43,649 | - | 160,044 | 58,866 | 543 | 17,482 | 127,482 | 204,373 |
| V070 | LIVINGSTON CO FISCAL CT | 17,609 | 83,715 | 37,998 | 32,375 | 171,697 | 51,244 | 473 | 15,219 | 6,263 | 73,199 |
| V072 | LYON COUNTY FISCAL COURT | 6,483 | 30,822 | 13,990 | - | 51,295 | 18,867 | 174 | 5,603 | 107,265 | 131,909 |
| V073 | MCCRACKEN CO FISCAL COURT | 222,096 | 1,055,841 | 479,238 | 51,804 | 1,808,979 | 646,307 | 5,964 | 191,944 | 289,209 | 1,133,424 |
| V076 | MADISON CO FISCAL COURT | 47,900 | 227,717 | 103,359 | 110,855 | 489,831 | 139,391 | 1,286 | 41,397 | 78,716 | 260,790 |
| V078 | MARION CO FISCAL COURT | 19,208 | 91,313 | 41,446 | 3,317 | 155,284 | 55,895 | 516 | 16,600 | 27,764 | 100,775 |
| V079 | MARSHALL CO FISCAL COURT | 117,730 | 559,688 | 254,038 | 44,873 | 976,329 | 342,599 | 3,161 | 101,747 | 60,990 | 508,497 |
| V081 | MASON CO FIS CT | 29,152 | 138,586 | 62,903 | 7,508 | 238,149 | 84,832 | 783 | 25,194 | 31,422 | 142,231 |
| V083 | MENIFEE CO FISCAL COURT | 9,495 | 45,140 | 20,489 | 7,151 | 82,275 | 27,631 | 255 | 8,206 | 32,340 | 68,432 |
| V087 | MONTGOMERY CO FISCAL CT | 37,245 | 177,062 | 80,367 | 3,132 | 297,806 | 108,384 | 1,000 | 32,189 | 49,902 | 191,475 |
| V088 | MORGAN CO FISCAL CT | 3,310 | 15,734 | 7,142 | - | 26,186 | 9,631 | 89 | 2,860 | 79,836 | 92,416 |
| V090 | NELSON CO FISCAL CT | 77,120 | 366,629 | 166,410 | 42,354 | 652,513 | 224,423 | 2,071 | 66,650 | 7,241 | 300,385 |
| V093 | OLDHAM CO FISCAL COURT | 203,895 | 969,312 | 439,963 | 107,997 | 1,721,167 | 593,340 | 5,475 | 176,213 | 267,449 | 1,042,477 |
| V094 | OWEN COUNTY FISCAL COURT | 9,929 | 47,200 | 21,424 | 19,184 | 97,737 | 28,893 | 267 | 8,581 | 9,338 | 47,079 |
| V096 | PENDLETON CO FISCAL COURT | 13,713 | 65,193 | 29,591 | 11,643 | 120,140 | 39,906 | 368 | 11,852 | 122,538 | 174,664 |
| V100 | PULASKI CO FISCAL CT | 144,016 | 684,550 | 310,757 | 68,524 | 1,207,947 | 419,092 | 3,867 | 124,464 | 118,686 | 666,109 |
| V103 | ROWAN CO FISCAL COURT | 30,758 | 146,222 | 66,369 | - | 243,349 | 89,506 | 826 | 26,582 | 272,409 | 389,323 |
| V105 | SCOTT CO FISCAL CT | 402,472 | 1,913,349 | 868,453 | 565,762 | 3,750,036 | 1,171,209 | 10,807 | 347,832 | 280 | 1,530,128 |
| V106 | SHELBY CO FISCAL COURT | 186,294 | 885,639 | 401,984 | - | 1,473,917 | 542,122 | 5,002 | 161,002 | 246,095 | 954,221 |
| V107 | SIMPSON CO FISCAL COURT | 31,744 | 150,909 | 68,496 | 2,365 | 253,514 | 92,375 | 852 | 27,434 | 31,091 | 151,752 |
| V108 | SPENCER CO TREASURER | 41,033 | 195,072 | 88,542 | - | 324,647 | 119,408 | 1,102 | 35,463 | 164,707 | 320,680 |
| V109 | TAYLOR COUNTY FISCAL COUR | 26,905 | 127,905 | 58,055 | 60,113 | 272,978 | 78,294 | 722 | 23,252 | 497 | 102,765 |
| V112 | TRIMBLE CO FISCAL COURT | 6,563 | 31,202 | 14,162 | 66,053 | 117,980 | 19,100 | 176 | 5,672 | 20,654 | 45,602 |
| V113 | UNION COUNTY FISCAL COURT | 11,774 | 55,971 | 25,405 | 4,873 | 98,023 | 34,262 | 316 | 10,175 | 11,284 | 56,037 |
| V115 | WASHINGTON CO FIS COURT | 16,860 | 80,153 | 36,381 | - | 133,394 | 49,064 | 453 | 14,571 | 77,506 | 141,594 |
| V119 | CITY OF HIGHLAND HEIGHTS | 36,926 | 175,544 | 79,678 | 4,915 | 297,063 | 107,455 | 992 | 31,913 | 37,680 | 178,040 |
| V120 | WOODFORD CO FISCAL COURT | 46,293 | 220,076 | 99,891 | 10,723 | 376,983 | 134,714 | 1,243 | 40,008 | 81,512 | 257,477 |
| V159 | CITY OF ERLANGER | 235,515 | 1,119,633 | 508,193 | 162,249 | 2,025,590 | 685,356 | 6,324 | 203,541 | 175,732 | 1,070,953 |
| V171 | CITY OF ADAIRVILLE | 1,508 | 7,167 | 3,253 | 58 | 11,986 | 4,387 | 40 | 1,303 | 18,171 | 23,901 |
| V196 | CITY OF BUTLER | 2,688 | 12,778 | 5,800 | 389 | 21,655 | 7,822 | 72 | 2,323 | 441 | 10,658 |
| V197 | CITY OF HAZARD | 3,472 | 16,508 | 7,493 | 2,073 | 29,546 | 10,105 | 93 | 3,001 | 3 | 13,202 |
| V205 | BARREN/METCALFE CO AMB SR | 101,704 | 483,498 | 219,456 | 402,513 | 1,207,171 | 295,961 | 2,731 | 87,896 | 53 | 386,641 |
| V298 | CITY OF PIKEVILLE | 65,782 | 312,727 | 141,944 | - | 520,453 | 191,428 | 1,766 | 56,851 | 334,408 | 584,453 |
| V330 | CITY OF OWENSBORO | 614,476 | 2,921,209 | 1,325,913 | 311,266 | 5,172,864 | 1,788,146 | 16,499 | 531,053 | 118,390 | 2,454,088 |
| V347 | CITY OF RADCLIFF | 179,081 | 851,348 | 386,420 | 2,271 | 1,419,120 | 521,132 | 4,809 | 154,768 | 86,794 | 767,503 |
| V359 | CITY OF ELSMERE | 44,373 | 210,950 | 95,748 | 102,924 | 453,995 | 129,128 | 1,191 | 38,349 | 27,629 | 196,297 |
| V408 | UNION EMERGENCY SERVICES | 106,370 | 505,682 | 229,525 | 232,602 | 1,074,179 | 309,541 | 2,856 | 91,929 | 23,232 | 427,558 |
| V447 | CITY OF ELIZABETHTOWN | 327,935 | 1,558,998 | 707,616 | 242,065 | 2,836,614 | 954,302 | 8,805 | 283,414 | 241 | 1,246,762 |
| V608 | WALTON FIRE DIST/EMS | 83,506 | 396,987 | 180,189 | 56,233 | 716,915 | 243,005 | 2,242 | 72,169 | 43,823 | 361,239 |
| V647 | CITY OF VINE GROVE | 12,268 | 58,320 | 26,471 | 79,640 | 176,699 | 35,699 | 329 | 10,602 | 16,466 | 63,096 |
| V708 | HEBRON FIRE PROTECTION DI | 152,133 | 723,238 | 328,272 | 243,247 | 1,446,890 | 442,712 | 4,085 | 131,479 | 353,545 | 931,821 |
| V808 | POINT PLEASANT FIRE DIST | 49,160 | 233,706 | 106,077 | 98,164 | 487,107 | 143,057 | 1,320 | 42,486 | 73,928 | 260,791 |
| V919 | CITY OF WILDER | 75,334 | 358,136 | 162,555 | 30,027 | 626,052 | 219,224 | 2,023 | 65,106 | 94,891 | 381,244 |
| V959 | CITY OF COVINGTON | 958,477 | 4,556,588 | 2,068,199 | 343,844 | 7,927,108 | 2,789,202 | 25,736 | 828,352 | 182,468 | 3,825,758 |
| TOTAL | | 31,711,664 | 150,756,849 | 68,427,316 | 34,152,665 | 285,048,494 | 92,282,053 | 851,499 | 27,406,408 | 38,863,930 | 159,403,890 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------------|---|-----------|-----------|-----------|-----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 39932 | JEFFERSON CO SHERIFF | 102,170 | (79,240) | 259,071 | 271,626 | 82,899 | - |
| 39934 | KENTON CO SHERIFF | 68,929 | 12,830 | 64,689 | 57,610 | 14,563 | - |
| 39936 | CAMPBELL CO SHERIFF | (4,865) | (9,817) | (2,846) | 567 | (2,554) | - |
| 39938 | FAYETTE CO SHERIFF | 320,432 | 211,000 | 245,139 | 174,528 | 91,264 | - |
| 39940 | DAVISS CO SHERIFF | 90,385 | 15,857 | 83,964 | 82,206 | 26,783 | - |
| 39944 | HARDIN COUNTY SHERIFF | 91,942 | 40,497 | 84,868 | 85,567 | 46,304 | - |
| 39946 | WARREN COUNTY SHERIFF | 91,549 | 6,189 | 99,766 | 120,044 | 55,534 | - |
| 39948 | BOONE COUNTY SHERIFF | 437,238 | 95,853 | 416,349 | 434,043 | 179,653 | - |
| 39952 | MADISON COUNTY SHERIFF | 61,344 | 27,343 | 56,346 | 45,263 | 17,324 | - |
| 39962 | BULLITT CO SHERIFF | (17,456) | (58,891) | 20,222 | 42,468 | 5,384 | - |
| A156 | CITY OF ANCHORAGE | (43,318) | (47,901) | (29,791) | (13,385) | (15,277) | - |
| AB19 | BELLEVUE/DAYTON FIRE | 66,089 | 27,584 | 68,936 | 62,705 | 29,201 | - |
| AC19 | CAMPBELL CO FIRE DIST 1 | 86,194 | 57,579 | 58,291 | 37,423 | 18,181 | - |
| AD19 | SOUTHERN CAMPBELL F DIST | 33,418 | 11,727 | 22,780 | 22,756 | 9,515 | - |
| AS02 | ALLEN CO AMBULANCE SVC | 40,534 | 12,671 | 36,697 | 34,137 | 13,089 | - |
| AS20 | WOODFORD CO FIRE DISTRICT | (4) | (4,164) | 12,127 | 16,638 | 9,977 | - |
| B008 | BURLINGTON FIRE PRO DIST | 97,054 | 46,833 | 99,410 | 86,057 | 41,078 | - |
| B015 | CITY OF HILLVIEW | 116,381 | 79,069 | 92,951 | 73,541 | 44,555 | - |
| B045 | CITY OF BELLEFONTE | 14,392 | 5,515 | 8,203 | 7,740 | 2,886 | - |
| B256 | BUECHEL FIRE PROTECT DIST | 285,370 | 220,851 | 229,101 | 175,208 | 120,774 | - |
| B259 | CITY OF LUDLOW | 95,855 | 50,152 | 65,911 | 57,556 | 29,022 | - |
| B456 | ANCHORAGE MIDDLETOWN FIRE AND EMS | 3,631,053 | 2,952,047 | 2,900,953 | 2,444,177 | 1,893,856 | - |
| B656 | LOUISVILLE AIRPORT AUTHORITY | 46,017 | (6,934) | 89,996 | 79,443 | 21,215 | - |
| B956 | LAKE DREAMLAND FIRE DIST | 10,213 | 5,788 | 17,091 | 18,404 | 12,192 | - |
| C106 | CITY OF SIMPSONVILLE | 90,480 | 68,839 | 52,509 | 33,410 | 22,722 | - |
| C156 | FAIRDALE FIRE DISTRICT | 13,644 | (1,472) | 49,548 | 45,063 | 19,171 | - |
| C256 | LOUISVILLE/JEFF CO METRO | 6,982,228 | 1,138,575 | 6,712,829 | 6,764,036 | 2,370,752 | - |
| C356 | INDIAN HILLS POLICE DEPT | (20,450) | (19,883) | (4,294) | (2,700) | (6,601) | - |
| D024 | CITY OF PEMBROKE | (9,470) | (8,688) | (4,298) | (264) | (243) | - |
| D071 | CITY OF LEWISBURG | 3,420 | 857 | 2,233 | 2,578 | 1,091 | - |
| D098 | CITY OF COAL RUN VILLAGE | 16,475 | 9,504 | 14,216 | 13,329 | 8,009 | - |
| D106 | SIMPSONVILLE RURAL FIRE | 47,028 | 28,457 | 34,439 | 30,305 | 18,094 | - |
| G015 | ZONETON FIRE PROT DIST | 120,987 | 68,009 | 85,784 | 83,766 | 51,462 | - |
| GS06 | SHELBY CO SUB FIRE DIST | 4,134 | 1,283 | 3,960 | 3,857 | 1,649 | - |
| J002 | CITY OF SCOTTSDALE | 132,785 | 91,214 | 62,627 | 30,042 | 12,452 | - |
| J003 | CITY OF LAWRENCEBURG | 60,353 | 31,332 | 46,704 | 36,773 | 15,807 | - |
| J007 | CITY OF MIDDLESBORO | 78,705 | 1,138 | 86,236 | 94,473 | 34,363 | - |
| J024 | CITY OF HOPKINSVILLE | 320,814 | 27,741 | 419,071 | 429,190 | 169,636 | - |
| J037 | CITY OF FRANKFORT | 534,366 | 202,299 | 525,968 | 507,718 | 240,628 | - |
| J040 | CITY OF LANCASTER | 11,780 | 2,458 | 14,189 | 14,523 | 6,417 | - |
| J059 | KENTON COUNTY AIRPORT BD | 494,253 | 138,792 | 385,390 | 367,023 | 125,894 | - |
| J063 | CITY OF LONDON | 114,329 | 32,058 | 97,171 | 85,438 | 25,210 | - |
| J067 | CITY OF WHITESBURG | 10,007 | 5,105 | 12,297 | (336) | (7,587) | - |
| J084 | CITY OF HARRODSBURG | (25,067) | (34,205) | (1,709) | 12,513 | 1,919 | - |
| J090 | CITY OF BARDSTOWN | 80,176 | 26,235 | 100,277 | 72,908 | 17,440 | - |
| J100 | CITY OF SOMERSET | 492,477 | 265,159 | 459,854 | 432,905 | 247,677 | - |
| J113 | CITY OF MORGANFIELD | 8,169 | 2,510 | 9,274 | 8,629 | 3,614 | - |
| J118 | CITY OF CORBIN | 120,214 | 41,077 | 95,074 | 91,988 | 38,017 | - |
| J156 | CITY OF JEFFERSONTOWN | 223,575 | 63,735 | 231,529 | 243,570 | 116,815 | - |
| J210 | BOYD CO AMBULANCE SERVICE | 80,525 | 15,041 | 80,140 | 65,131 | 11,916 | - |
| J256 | CITY OF ST MATTHEWS | 38,111 | (18,948) | 68,543 | 65,837 | 12,072 | - |
| J259 | CITY OF PARK HILLS | 2,032 | (10,864) | 1,472 | 11,764 | 4,946 | - |
| J319 | CITY OF ALEXANDRIA | 54,776 | 15,804 | 50,782 | 54,899 | 26,464 | - |
| J324 | CITY OF OAK GROVE | 116,369 | 77,542 | 102,501 | 91,892 | 59,788 | - |
| J356 | CITY OF WEST BUECHEL | (7,848) | (22,871) | 20,243 | 45,871 | 30,148 | - |
| J359 | CITY OF FORT WRIGHT | 141,911 | 82,182 | 123,649 | 107,861 | 60,354 | - |
| J410 | CANNONSBURG VOL FIRE DEPT | 5,667 | 2,738 | 4,855 | 4,414 | 2,212 | - |
| J419 | CITY OF COLD SPRING | 40,195 | 27,186 | 60,958 | 54,656 | 33,554 | - |
| J456 | CITY OF SHIVELY | 424,287 | 241,650 | 302,301 | 224,126 | 99,679 | - |
| J510 | CITY OF CATLETTSBURG | 46,415 | 22,921 | 38,376 | 35,168 | 18,101 | - |
| J619 | CITY OF FORT THOMAS | 256,262 | 95,614 | 195,890 | 159,813 | 47,527 | - |
| J719 | CITY OF SOUTHGATE | 15,916 | 11,825 | 7,140 | 2,168 | 615 | - |
| J756 | CITY OF PROSPECT | (6,542) | (10,238) | 320 | 5,887 | 2,275 | - |
| J819 | CITY OF BELLEVUE | 30,614 | 14,256 | 42,202 | 36,982 | 18,099 | - |
| J859 | CITY OF VILLA HILLS | 107,856 | 80,607 | 63,316 | 26,924 | 10,485 | - |
| J919 | CITY OF DAYTON | 78,776 | 45,658 | 48,418 | 35,725 | 16,440 | - |
| J956 | OKOLONA FIRE DISTRICT | 208,441 | 110,376 | 184,062 | 174,756 | 99,544 | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|-----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| J959 | CITY OF INDEPENDENCE | 113,604 | 34,183 | 93,734 | 90,778 | 35,144 | - |
| K001 | CITY OF COLUMBIA | 48,993 | 24,575 | 42,724 | 34,074 | 14,523 | - |
| K010 | CITY OF ASHLAND | 403,206 | 150,817 | 375,599 | 357,508 | 162,135 | - |
| K011 | CITY OF DANVILLE | 157,772 | 45,308 | 121,869 | 109,140 | 32,061 | - |
| K016 | CITY OF MORGANTOWN | 22,223 | 14,494 | 19,649 | 11,899 | 4,504 | - |
| K018 | CITY OF MURRAY | 209,528 | 79,136 | 163,099 | 111,285 | 15,003 | - |
| K019 | CITY OF NEWPORT | 321,195 | 78,962 | 247,613 | 246,734 | 85,512 | - |
| K026 | CITY OF MANCHESTER | 7,038 | (1,475) | 18,465 | 15,510 | 4,281 | - |
| K029 | CITY OF BURKESVILLE | 15,485 | 4,484 | 12,176 | 12,739 | 5,440 | - |
| K034 | LEX/FAYETTE URBAN CO GOVT | 726,886 | 213,651 | 680,974 | 622,471 | 224,801 | - |
| K041 | CITY OF WILLIAMSTOWN | 42,146 | 24,179 | 35,267 | 31,723 | 18,223 | - |
| K043 | CITY OF LEITCHFIELD | 102,813 | 60,538 | 70,156 | 48,245 | 20,087 | - |
| K049 | CITY OF CYNTHIANA | 103,638 | 50,324 | 102,904 | 83,204 | 35,657 | - |
| K065 | CITY OF BEATTYVILLE | (1,445) | (6,297) | 1,664 | 1,850 | (2,474) | - |
| K071 | CITY OF RUSSELLVILLE | 92,062 | 26,121 | 69,660 | 68,652 | 25,166 | - |
| K078 | CITY OF LEBANON | 87,896 | 51,485 | 55,698 | 42,750 | 21,173 | - |
| K079 | CITY OF BENTON | 20,813 | 9,971 | 30,524 | 31,421 | 18,863 | - |
| K090 | NELSON COUNTY BD OF ED | 15,212 | 13,245 | 9,376 | 2,760 | 1,272 | - |
| K091 | CITY OF CARLSLE | (10,345) | (15,831) | (2,389) | 3,332 | (1,579) | - |
| K099 | CITY OF STANTON | 57,746 | 37,047 | 41,755 | 36,265 | 22,822 | - |
| K103 | CITY OF MOREHEAD | 63,497 | 19,181 | 47,890 | 47,740 | 18,692 | - |
| K105 | CITY OF GEORGETOWN | 239,707 | 38,884 | 238,309 | 213,517 | 54,787 | - |
| K106 | CITY OF SHELBYVILLE | 62,938 | 7,994 | 170,837 | 187,810 | 107,262 | - |
| K108 | CITY OF TAYLORSVILLE | 5,641 | 1,391 | 3,665 | 828 | (2,241) | - |
| K111 | CITY OF CADIZ | (13,849) | (25,475) | (14,014) | (13,037) | (19,547) | - |
| K114 | CITY OF BOWLING GREEN | 960,439 | 425,219 | 948,018 | 850,853 | 399,886 | - |
| K115 | CITY OF SPRINGFIELD | 23,560 | 10,089 | 8,560 | (2,106) | (9,238) | - |
| K120 | CITY OF VERSAILLES | 208,671 | 82,360 | 141,763 | 132,676 | 54,731 | - |
| K256 | JEFFERSONTOWN FIRE DIST | 961,949 | 743,402 | 711,581 | 453,328 | 278,719 | - |
| K315 | MT WASHINGTON FIRE P DIST | 56,613 | 18,728 | 43,022 | 37,254 | 11,322 | - |
| K356 | ST MATTHEWS FIRE DIST. | 1,316,011 | 1,002,185 | 806,489 | 409,788 | 217,249 | - |
| K414 | CITY OF SMITHS GROVE | 3,418 | 1,601 | 3,686 | 3,642 | 2,029 | - |
| K419 | ALEXANDRIA FIRE DISTRICT | 67,106 | 34,485 | 76,301 | 64,933 | 31,965 | - |
| K456 | CAMP TAYLOR FIRE PRO DIST | 37,284 | 25,022 | 38,258 | 28,370 | 14,963 | - |
| K559 | CITY OF TAYLOR MILL | (17,940) | (35,225) | 28,320 | 37,754 | 11,433 | - |
| K656 | MCMAHAN FIRE PRO DIST 14 | (132,038) | (135,513) | (75,486) | - | - | - |
| K659 | CITY OF EDGEWOOD | 114,161 | 31,012 | 79,167 | 81,601 | 30,175 | - |
| K719 | CENTRAL CAMPBELL CO FIRE | 156,152 | 80,757 | 104,421 | 85,313 | 38,342 | - |
| K759 | LAKESIDE/CRESTVIEWHLS POL | 48,724 | 13,524 | 33,699 | 31,110 | 8,743 | - |
| K856 | HIGHVIEW FIRE DISTRICT | 115,794 | 78,666 | 109,961 | 103,491 | 70,236 | - |
| K859 | CITY OF FORT MITCHELL | 121,280 | 49,185 | 113,840 | 103,022 | 45,544 | - |
| L001 | ADAIR CO AMBULANCE SER | 59,295 | 34,916 | 48,119 | 38,350 | 19,685 | - |
| L005 | CITY OF GLASGOW | 194,942 | 67,851 | 168,715 | 156,498 | 62,943 | - |
| L009 | CITY OF PARIS | (36,404) | (56,472) | 8,425 | 14,360 | (12,442) | - |
| L015 | CITY OF MT WASHINGTON | 105,923 | 41,294 | 63,299 | 59,623 | 23,204 | - |
| L025 | CITY OF WINCHESTER | 284,172 | 86,557 | 268,604 | 265,374 | 114,558 | - |
| L031 | EDMONSON CO AMBULANCE DIS | 16,712 | 5,856 | 16,032 | 15,474 | 6,966 | - |
| L035 | CITY OF FLEMINGSBURG | 24,453 | 16,100 | 22,834 | 15,424 | 7,121 | - |
| L039 | CITY OF WARSAW | (1,118) | 978 | 16,124 | 22,263 | 18,244 | - |
| L044 | GREEN CO AMBULANCE SVC | 26,719 | 16,260 | 27,847 | 23,379 | 12,947 | - |
| L050 | CITY OF MUNFORDVILLE | 13,651 | 8,621 | 13,139 | 12,259 | 7,806 | - |
| L052 | CITY OF EMINENCE | 16,721 | 4,930 | 14,128 | 12,513 | 3,917 | - |
| L057 | CITY OF NICHOLASVILLE | 407,532 | 181,617 | 372,873 | 327,173 | 147,108 | - |
| L061 | CITY OF BARBOURVILLE | (14,922) | (16,355) | 3,805 | 6,584 | 116 | - |
| L072 | CITY OF EDDYVILLE | 5,359 | (2,312) | 5,336 | 4,318 | (1,464) | - |
| L073 | CITY OF PADUCAH | 413,334 | 95,045 | 460,028 | 464,434 | 199,227 | - |
| L077 | CITY OF SALYERSVILLE | 17,979 | 9,466 | 15,231 | 15,167 | 9,022 | - |
| L086 | CITY OF TOMPKINSVILLE | (2,259) | (18,458) | (10,833) | (8,859) | (15,976) | - |
| L090 | CITY OF NEW HAVEN | 1,501 | (308) | 1,010 | 979 | (181) | - |
| L107 | CITY OF FRANKLIN | 92,206 | 45,236 | 96,681 | 103,846 | 64,308 | - |
| L108 | SPENCER CO FIRE DIST | 9,796 | 4,712 | 6,802 | 4,739 | 1,301 | - |
| L110 | CITY OF ELKTON | (4,709) | (7,417) | (5,547) | (5,926) | (7,127) | - |
| L159 | ELSMERE FIRE PROTECTION | 14,701 | (5,257) | 21,138 | 21,593 | 4,543 | - |
| L356 | EASTWOOD FIRE PROT DIST | (181,333) | (181,262) | (193,863) | (208,703) | (192,007) | - |
| L456 | HARRODS CREEK FIRE DIST | (402,384) | (402,453) | (438,059) | (479,634) | (441,263) | - |
| L556 | LYNDON FIRE PROTECT DIST | (400,966) | (413,409) | (231,499) | - | - | - |
| L656 | FERN CREEK FIRE PROT DIST | 176,910 | 111,145 | 126,722 | 101,136 | 57,261 | - |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|-----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| L756 | PLEASURE RIDGE PARK FIRE | 663,080 | 491,432 | 605,364 | 555,826 | 400,166 | - |
| L956 | WORTHINGTON FIRE DEPT | (464,290) | (460,965) | (466,013) | (476,567) | (438,441) | - |
| M014 | CITY OF HARDINSBURG | 35,058 | 25,044 | 25,285 | 15,819 | 8,311 | - |
| M015 | BULLITT CO FISCAL COURT | (131,087) | (132,616) | (94,531) | (58,601) | (56,764) | - |
| M042 | CITY OF MAYFIELD | 293,293 | 132,561 | 193,060 | 173,965 | 77,009 | - |
| M054 | CITY OF DAWSON SPRINGS | 6,862 | (1,791) | 9,630 | 15,122 | 8,647 | - |
| M059 | KENTON COUNTY FISCAL CT | 161,305 | 37,905 | 146,367 | 150,340 | 60,530 | - |
| M069 | CITY OF STANFORD | 63,602 | 44,725 | 56,513 | 47,573 | 30,858 | - |
| M076 | CITY OF RICHMOND | 619,956 | 343,638 | 509,560 | 423,892 | 214,728 | - |
| M081 | CITY OF MAYSVILLE | 433,825 | 280,253 | 211,493 | 103,745 | 31,412 | - |
| M085 | CITY OF EDMONTON | 9,306 | 4,610 | 13,923 | 7,858 | 1,085 | - |
| M096 | CITY OF FALMOUTH | 23,399 | 17,718 | 13,763 | 9,220 | 6,398 | - |
| M109 | CITY OF CAMPBELLSVILLE | 94,543 | 40,655 | 76,276 | 54,598 | 13,771 | - |
| M110 | CITY OF GUTHRIE | (22,749) | (18,498) | (8,882) | (3,687) | (3,392) | - |
| M118 | WHITLEY CO FISCAL COURT | 23,617 | 17,207 | 18,660 | 12,382 | 6,943 | - |
| M315 | CITY OF PIONEER VILLAGE | 23,927 | 11,657 | 15,550 | 13,784 | 6,483 | - |
| M356 | MIDDLETOWN FIRE PROT DIST | (720,541) | (616,724) | (264,599) | - | - | - |
| N008 | CITY OF FLORENCE | 652,989 | 222,561 | 434,856 | 414,245 | 151,343 | - |
| N011 | CITY OF PERRYVILLE | 2,397 | 1,343 | 2,070 | 1,163 | 222 | - |
| N012 | CITY OF BROOKSVILLE | 2,760 | 942 | 3,513 | 2,149 | 167 | - |
| N014 | CITY OF IRVINGTON | 35,684 | 30,392 | 34,589 | 33,936 | 27,813 | - |
| N050 | CITY OF HORSE CAVE | (17,839) | (15,655) | (7,015) | - | - | - |
| N051 | CITY OF HENDERSON | 352,397 | 103,770 | 302,987 | 274,050 | 91,711 | - |
| N054 | CITY OF MADISONVILLE | 294,077 | 74,190 | 286,261 | 271,973 | 100,362 | - |
| N076 | MADISON CO EMS | 155,219 | 54,454 | 137,006 | 126,195 | 50,773 | - |
| N087 | CITY OF MT STERLING | 102,963 | 46,922 | 80,360 | 79,315 | 41,720 | - |
| N088 | MORGAN CO AMBULANCE SERV | 21,397 | 9,799 | 10,609 | 6,209 | 19 | - |
| N093 | CITY OF LAGRANGE | 4,401 | (21,842) | 7,386 | 16,655 | (914) | - |
| N094 | CITY OF OWENTON | (1,894) | (4,784) | 4,440 | 8,797 | 5,342 | - |
| N099 | CITY OF CLAY CITY | (16,174) | (12,672) | (4,534) | - | - | - |
| N100 | CITY OF BURNSIDE | 18,004 | 13,620 | 19,021 | 13,111 | 7,261 | - |
| N104 | CITY OF JAMESTOWN | (16,644) | (15,869) | (6,281) | (3,235) | (4,816) | - |
| P007 | CITY OF PINEVILLE | 13,325 | 3,732 | 15,920 | 12,482 | 3,325 | - |
| P015 | CITY OF LEBANON JUNCTION | (3,531) | (7,215) | 290 | 4,617 | 1,719 | - |
| P033 | ESTILL COUNTY EMS | (38,187) | (52,545) | (21,795) | (5,635) | (15,684) | - |
| P041 | CITY OF DRY RIDGE | 91,074 | 60,776 | 77,014 | 60,070 | 34,687 | - |
| P043 | CITY OF CLARKSON | 2,115 | 706 | 1,111 | 62 | (862) | - |
| P079 | CITY OF CALVERT CITY | 52,731 | 25,296 | 31,450 | 31,625 | 17,079 | - |
| P093 | SOUTH OLDHAM FIRE DEPT | 55,651 | 24,286 | 41,565 | 32,216 | 10,314 | - |
| P116 | CITY OF MONTICELLO | 2,190 | (12,824) | 8,280 | 10,136 | (2,189) | - |
| P117 | CITY OF CLAY | 1,245 | (805) | 1,067 | 1,362 | (4) | - |
| R015 | CITY OF SHEPHERDSVILLE | 398,730 | 239,070 | 306,632 | 250,846 | 136,497 | - |
| R017 | CITY OF PRINCETON | 44,696 | 12,281 | 29,123 | 27,797 | 8,070 | - |
| R045 | CITY OF RUSSELL | 57,425 | 25,034 | 62,039 | 55,826 | 26,472 | - |
| R057 | CITY OF WILMORE | 38,432 | 14,473 | 23,611 | 23,895 | 10,378 | - |
| R104 | CITY OF RUSSELL SPRINGS | 30,410 | 8,746 | 19,630 | 18,070 | 4,865 | - |
| R105 | CITY OF STAMPING GROUND | 16,103 | 9,097 | 6,003 | 6,189 | 4,081 | - |
| TS59 | INDEPENDENCE FIRE DIST | 91,827 | 2,723 | 88,577 | 81,042 | 13,404 | - |
| V001 | ADAIR COUNTY FISCAL COURT | 17,853 | 1,361 | 20,989 | 22,678 | 9,207 | - |
| V002 | ALLEN COUNTY FISCAL COURT | 114,817 | 89,040 | 100,824 | 84,325 | 60,156 | - |
| V003 | ANDERSON CO FISCAL COURT | 31,275 | 8,328 | 27,209 | 28,070 | 11,783 | - |
| V005 | BARREN CO FISCAL CT | 128,732 | 67,551 | 130,506 | 116,258 | 61,407 | - |
| V007 | BELL CO FISCAL CT | 49,187 | 31,693 | 38,092 | 33,188 | 20,821 | - |
| V008 | BOONE CO FISCAL CT | 139,022 | 31,947 | 98,147 | 98,739 | 31,093 | - |
| V009 | BOURBON CO FISCAL COURT | 9,734 | (1,928) | 17,544 | 23,786 | 13,248 | - |
| V011 | BOYLE COUNTY FISCAL COURT | 71,746 | 17,555 | 85,970 | 79,862 | 30,963 | - |
| V012 | BRACKEN CO FISCAL COURT | 7,556 | 928 | 5,473 | 5,446 | 1,160 | - |
| V013 | BREATHITT CO FISCAL COURT | 2,923 | 5,686 | 6,512 | (5,001) | (6,806) | - |
| V014 | BRECKINRIDGE CO FISCAL CT | 83,573 | 50,223 | 31,516 | 21,110 | 10,029 | - |
| V017 | CALDWELL CO FISCAL COURT | 10,485 | (3,233) | 15,531 | 18,434 | 6,910 | - |
| V019 | CAMPBELL CO FISCAL CT | 154,323 | 71,017 | 145,344 | 133,099 | 65,740 | - |
| V023 | CASEY CO FISCAL COURT | 27,249 | 19,701 | 30,143 | 22,887 | 13,199 | - |
| V025 | CLARK COUNTY FISCAL COURT | 129,904 | 57,374 | 108,696 | 88,496 | 33,643 | - |
| V030 | DAVISS CO FISCAL COURT | 309,645 | 148,783 | 248,600 | 203,447 | 85,385 | - |
| V032 | ELLIOTT CO FISCAL CT | (3,196) | 1,496 | 13,639 | 15,247 | 12,495 | - |
| V035 | FLEMING CO FISCAL COURT | 19,730 | 7,010 | 14,919 | 13,456 | 4,872 | - |
| V037 | FRANKLIN CO FISCAL COURT | 187,878 | 40,568 | 208,904 | 211,902 | 89,830 | - |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| V041 | GRANT COUNTY FISCAL COURT | 48,058 | 29,430 | 54,302 | 35,548 | 13,366 | - |
| V043 | GRAYSON CO FISCAL COURT | 21,985 | (33,005) | 73,513 | 67,356 | 7,560 | - |
| V047 | HARDIN CO FISCAL COURT | 252,565 | 82,207 | 214,071 | 199,169 | 76,006 | - |
| V049 | HARRISON CO FISCAL COURT | (3,388) | (16,181) | 8,978 | 14,518 | 2,390 | - |
| V052 | HENRY CO FISCAL COURT | (2,348) | (13,138) | (2,549) | 1,201 | (5,151) | - |
| V054 | HOPKINS CO FISCAL COURT | 66,922 | 10,470 | 77,488 | 78,718 | 31,394 | - |
| V057 | JESSAMINE CO FISCAL COURT | 212,892 | 99,816 | 192,675 | 162,806 | 71,817 | - |
| V060 | KNOTT CO FISCAL CT | (22,301) | (19,272) | 1,839 | 4,244 | (766) | - |
| V062 | LARUE CO FISCAL COURT | 15,610 | 8,879 | 18,449 | 14,382 | 6,769 | - |
| V063 | LAUREL COUNTY FISCAL COUR | (18,624) | (25,290) | 3,688 | 13,906 | 4,151 | - |
| V067 | LETCHER CO FISCAL COURT | (22,661) | (27,968) | 1,628 | 7,372 | (2,700) | - |
| V070 | LIVINGSTON CO FISCAL CT | 24,060 | 12,681 | 24,829 | 23,534 | 13,395 | - |
| V072 | LYON COUNTY FISCAL COURT | (22,967) | (26,089) | (14,186) | (7,464) | (9,908) | - |
| V073 | MCCRACKEN CO FISCAL COURT | 159,090 | 3,026 | 186,795 | 224,354 | 102,290 | - |
| V076 | MADISON CO FISCAL COURT | 53,988 | 15,982 | 53,994 | 66,422 | 38,655 | - |
| V078 | MARION CO FISCAL COURT | 10,956 | (829) | 16,587 | 19,167 | 8,628 | - |
| V079 | MARSHALL CO FISCAL COURT | 148,502 | 49,873 | 111,061 | 111,243 | 47,153 | - |
| V081 | MASON CO FIS CT | 32,144 | 8,770 | 24,233 | 23,145 | 7,627 | - |
| V083 | MENIFEE CO FISCAL COURT | 55 | (6,749) | 4,646 | 10,595 | 5,296 | - |
| V087 | MONTGOMERY CO FISCAL CT | 30,386 | 2,399 | 28,757 | 32,422 | 12,367 | - |
| V088 | MORGAN CO FISCAL CT | (21,140) | (22,156) | (12,104) | (4,833) | (5,997) | - |
| V090 | NELSON CO FISCAL CT | 101,384 | 47,395 | 90,007 | 77,862 | 35,481 | - |
| V093 | OLDHAM CO FISCAL COURT | 229,198 | 83,679 | 185,141 | 143,883 | 36,789 | - |
| V094 | OWEN COUNTY FISCAL COURT | 14,149 | 5,625 | 11,453 | 12,546 | 6,886 | - |
| V096 | PENDLETON CO FISCAL COURT | (12,491) | (25,836) | (11,038) | 662 | (5,820) | - |
| V100 | PULASKI CO FISCAL CT | 178,634 | 54,027 | 126,758 | 130,173 | 52,246 | - |
| V103 | ROWAN CO FISCAL COURT | (52,741) | (65,727) | (17,421) | 2,257 | (12,342) | - |
| V105 | SCOTT CO FISCAL CT | 650,706 | 332,872 | 521,634 | 470,506 | 244,190 | - |
| V106 | SHELBY CO FISCAL COURT | 98,923 | (380) | 170,394 | 176,089 | 74,669 | - |
| V107 | SIMPSON CO FISCAL COURT | 33,028 | 9,263 | 27,079 | 24,622 | 7,771 | - |
| V108 | SPENCER CO TREASURER | (2,335) | (31,516) | 9,325 | 24,858 | 3,634 | - |
| V109 | TAYLOR COUNTY FISCAL COUR | 46,562 | 25,565 | 39,431 | 37,118 | 21,536 | - |
| V112 | TRIMBLE CO FISCAL COURT | 12,536 | 8,516 | 16,495 | 19,744 | 15,086 | - |
| V113 | UNION COUNTY FISCAL COURT | 8,453 | 3,167 | 13,411 | 11,705 | 5,249 | - |
| V115 | WASHINGTON CO FIS COURT | (9,869) | (13,416) | 8,035 | 7,788 | (737) | - |
| V119 | CITY OF HIGHLAND HEIGHTS | 36,075 | 7,802 | 31,023 | 31,997 | 12,126 | - |
| V120 | WOODFORD CO FISCAL COURT | 16,510 | 471 | 46,775 | 40,340 | 15,411 | - |
| V159 | CITY OF ERLANGER | 242,720 | 76,471 | 247,187 | 259,722 | 128,536 | - |
| V171 | CITY OF ADAIRVILLE | (1,868) | (2,980) | (2,107) | (2,216) | (2,744) | - |
| V196 | CITY OF BUTLER | 3,057 | 1,231 | 2,909 | 2,636 | 1,164 | - |
| V197 | CITY OF HAZARD | 5,208 | 2,424 | 3,906 | 3,351 | 1,455 | - |
| V205 | BARREN/METCALFE CO AMB SR | 255,029 | 161,643 | 176,313 | 143,345 | 84,199 | - |
| V298 | CITY OF PIKEVILLE | (27,909) | (67,895) | 5,427 | 29,799 | (3,422) | - |
| V330 | CITY OF OWENSBORO | 861,417 | 386,923 | 668,659 | 567,624 | 234,154 | - |
| V347 | CITY OF RADCLIFF | 197,636 | 66,775 | 170,796 | 156,438 | 59,972 | - |
| V359 | CITY OF ELSMERE | 65,570 | 41,316 | 68,069 | 53,930 | 28,813 | - |
| V408 | UNION EMERGENCY SERVICES | 166,156 | 88,748 | 154,266 | 149,644 | 87,807 | - |
| V447 | CITY OF ELIZABETHTOWN | 469,034 | 223,589 | 390,185 | 344,154 | 162,889 | - |
| V608 | WALTON FIRE DIST/EMS | 123,725 | 51,377 | 82,435 | 71,501 | 26,637 | - |
| V647 | CITY OF VINE GROVE | 23,961 | 15,616 | 26,022 | 27,998 | 20,007 | - |
| V708 | HEBRON FIRE PROTECTION DI | 187,578 | 89,629 | 148,865 | 83,498 | 5,499 | - |
| V808 | POINT PLEASANT FIRE DIST | 85,168 | 46,618 | 55,539 | 32,310 | 6,680 | - |
| V919 | CITY OF WILDER | 65,696 | 22,376 | 74,414 | 61,270 | 21,052 | - |
| V959 | CITY OF COVINGTON | 1,188,046 | 532,436 | 1,073,868 | 914,753 | 392,247 | - |
| TOTAL | | 36,305,723 | 13,636,892 | 32,681,871 | 30,149,098 | 12,871,020 | - |



Kentucky Employees Retirement System

GASB Statements No. 75 Accounting and Financial
Reporting for Postemployment Benefits Other Than
Pensions as of June 30, 2020

DRAFT





December 22, 2020

Board of Trustees
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2020

Dear Members of the Board:

This report contains information for the **Kentucky Employees Retirement System (KERS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by participating employers in financial reporting for fiscal years ending between (and including) June 30, 2020 and June 30, 2021. The information provided herein was prepared for the purpose of assisting the Kentucky Retirement Systems (KRS) and participating employers in compliance with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.73% to 5.43% for the Non-Hazardous Fund and from 5.66% to 5.28% for the Hazardous Fund (see information regarding the calculation of the single discount rate in the discussion section of this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

Members of the Board
December 22, 2020
Page 2

House Bill 1 passed during the 2019 special legislative session and allowed certain agencies in the Non-Hazardous fund to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total OPEB Liability to reflect this legislation.

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

This report provides the Collective OPEB Amounts under GASB Statement No. 75, which will be allocated to employers participating in the KERS Non-Hazardous and Hazardous Retirement Systems. The proportionate share of the Collective OPEB Amounts for employers that participate in these cost-sharing multiple employer systems maintained by KRS are provided in an appendix to this report.

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB No. 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

This report is based upon information furnished by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

This report complements the GASB 74 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, and the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes and documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 74 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay contributions Tier 2 and Tier 3 members contribute to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member



Members of the Board
December 22, 2020
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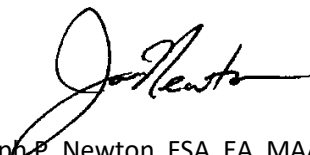
contributions and associated investment income are included in the reconciliation of the fiduciary net position.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

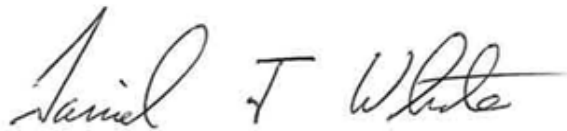
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All of the undersigned are Enrolled Actuaries, independent actuaries and members of the American Academy of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

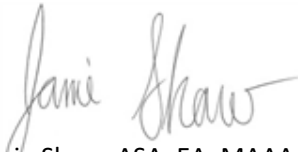
Respectfully submitted,
Gabriel, Roeder, Smith & Company



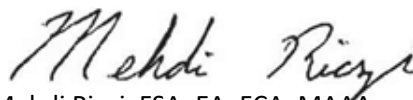
Joseph P. Newton, FSA, EA, MAAA
Pension Market Leader and Actuary



Daniel J. White, FSA, EA, MAAA
Senior Consultant



Janie Shaw, ASA, EA, MAAA
Consultant



Mehdi Riaz, FSA, EA, FCA, MAAA
Senior Consultant



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| Appendix B Collective OPEB Amounts-KERS Hazardous | |



SECTION 1

DISCUSSION

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Discussion

Report Purpose and Scope

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the employers are responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2020 Comprehensive Annual Financial Report.

Financial Reporting Overview

GASB 75 requires employers to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.73% to 5.43% for the Non-Hazardous Fund and from 5.66% to 5.28% for the Hazardous Fund (see information regarding the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.



House Bill 1 passed during the 2019 special legislative session and allowed certain agencies in the Non-Hazardous fund to elect to cease participating in the System as of June 30, 2020 under different provisions than were previously established. Senate Bill 249 passed during the 2020 legislative session and delayed the effective date of cessation for these provisions to June 30, 2021. Since each employer's election is unknown at this time, we did not make any adjustment to the Total OPEB Liability to reflect this legislation.

Senate Bill 249 also changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2020.

Single Discount Rate

Single discount rates of 5.43% for the non-hazardous system and 5.28% for hazardous system were used to measure the total OPEB liability as of June 30, 2020. The single discount rates are based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 2.45%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate must include an assumption regarding future employer contributions made each year. The future contributions are projected in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 legislative session. If there is a pattern of legislation that has a resulting effect of employers making contributions less than the actuarially determined rate, we may be required to project contributions that are reflective of recent actual contribution efforts regardless of the stated funding policy (as required by paragraph 50 of GASB Statement No. 74). Legislation has been enacted for multiple years (for FY 18/19, FY 19/20, and FY 20/21) that allowed certain employers (referred to as "Quasi" agencies) in the KERS Non-



Hazardous Fund to contribute 8.41% of pay into the insurance fund, which is less than the actuarially determined contribution rate. We have confirmed that the single discount rate used in the GASB calculations remains unchanged if these Quasi agencies were assumed to continue making contributions at a reduced rate in future years.

Methodology for Proportionate Shares

The proportionate share of the Collective OPEB Amounts for employers that participate in the KERS Non-Hazardous and Hazardous Retirement Systems are provided in an appendix to this report. The allocation of the employers' proportionate share of the Net OPEB Liability and OPEB Expense was determined using the employers' actual contributions for the fiscal year ending June 30, 2020 for the KERS Hazardous fund. This method is expected to be reflective of the employers' long-term contribution effort as well as be transparent to individual employers and their external auditors.

House Bill 1, passed during the 2019 special legislative session, allowed certain employers within the KERS Non-Hazardous System to contribute less than the actuarially determined contribution during fiscal year ending June 30, 2020. Despite this being the second year the contribution reduction has been granted for these employers, we do not expect this to be a long-term funding policy change. Because this is not expected to be an ongoing contribution reduction, determining the KERS Non-Hazardous employers' proportionate share based on the employers' actual contributions would not be reflective of the employers' long-term contribution effort. As a result, the proportionate share calculations for employers of the KERS Non-Hazardous System were based on the employers' covered payroll provided for fiscal year ending June 30, 2020, which would result in the same proportionate share allocation if all the participating employers contributed the same contribution rate. Note, this is the same methodology used for the proportionate share calculation for the KERS Non-Hazardous employers at the June 30, 2019 measurement date. It is our opinion that this is reasonable and appropriate, and complies with applicable requirements under GASB No. 75.

Non-Employer Contributions

Non-employer contributions will be allocated according to each employer's proportionate share, as described previously. There were no non-employer contributions during fiscal year ending June 30, 2020 for either the non-hazardous or hazardous funds.



Summary of Population Statistics

The total OPEB liability described in this report is based on the plan membership as of June 30, 2019:

| Membership Status | <u>Non-Hazardous</u> | <u>Hazardous</u> |
|--|----------------------|------------------|
| | (1) | (2) |
| Inactive plan members currently receiving benefits: | 30,080 | 2,429 |
| Inactive plan members entitled to but no yet receiving benefits: | 17,586 | 916 |
| Active plan members: | 33,549 | 3,700 |
| Total plan members: | 81,215 | 7,045 |

Note, the membership counts for the health insurance funds are different than the membership counts for the retirement funds due to differences in vesting provisions and the coordination of the delivery of health insurance benefits to members that have earned service in more than one system maintained by KRS.

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 measurement period, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 measurement period was the following for each retirement system.

| Development of the Average Expected Remaining Service Life | <u>Non-Hazardous</u> | <u>Hazardous</u> |
|--|----------------------|------------------|
| | (1) | (2) |
| Total expected remaining service lives of all employees (years): | 299,852 | 32,185 |
| Total plan members: | 81,215 | 7,045 |
| Average expected remaining service life (years): | 3.69 | 4.57 |

Differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.



Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums KRS pays for the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid “as it came due”. For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement No. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. Participating employers should adjust their contributions by the implicit subsidy in order to determine the total employer contribution for GASB Statement No. 75 purposes. This adjustment is needed for contributions made during the measurement period and also for the purpose of the deferred outflow related to contributions made after the measurement date. The appendices in this report provide each employer’s implicit subsidy for the measurement period and each employer’s implicit subsidy for the year ending June 30, 2021.



SECTION 2

ACCOUNTING EXHIBITS

DRAFT

Exhibit 1

Schedule of the Employers' Net OPEB Liability as of June 30, 2020 (\$ in thousands)

| System (1) | Total OPEB Liability (2) | Plan Fiduciary Net Position (3) | Employers' Net OPEB Liability (Asset) (4) | Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (5) | Covered Payroll ¹ (6) | Net OPEB Liability as a Percentage of Covered Payroll (7) |
|---------------------------|-----------------------------------|--|--|--|--|---|
| KERS Non-Hazardous System | \$ 3,599,557 | \$ 1,060,649 | \$ 2,538,908 | 29.47% | \$ 1,482,431 | 171.27% |
| KERS Hazardous System | \$ 564,524 | \$ 521,755 | \$ 42,769 | 92.42% | \$ 182,209 | 23.47% |

Note:

¹ Based on derived compensation using the provided employer contribution information.



Exhibit 2

Development of Single Discount Rate at June 30, 2020

| | <u>KERS Non-Hazardous</u> | <u>KERS Hazardous</u> |
|--|-------------------------------|---------------------------|
| Single Discount Rate | 5.43% | 5.28% |
| Long-Term Expected Rate of Return | 6.25% | 6.25% |
| Long-Term Municipal Bond Rate ¹ | 2.45% | 2.45% |

¹ Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020.

Exhibit 3

Schedule of Changes in the Employers' Net OPEB Liability for the Measurement Period Ending June 30, 2020 (\$ in thousands)

| Change in the Net OPEB Liability | KERS Non-Hazardous | KERS Hazardous |
|--|---------------------|-------------------|
| (1) | (2) | (3) |
| Total OPEB liability | | |
| Service Cost | \$ 59,600 | \$ 11,548 |
| Interest | 179,811 | 28,101 |
| Benefit Changes | 0 | 0 |
| Difference between actual and expected experience | 288,235 | 27,668 |
| Assumption Changes | 13,767 | 11,428 |
| Benefit Payments ¹ | (159,841) | (21,425) |
| Net Change in Total OPEB Liability | 381,572 | 57,320 |
| Total OPEB Liability - Beginning | 3,217,985 | 507,204 |
| Total OPEB Liability - Ending (a) | \$ 3,599,557 | \$ 564,524 |
| Plan Fiduciary Net Position | | |
| Contributions - Employer ² | \$ 208,300 | \$ 7,441 |
| Contributions - Member | 6,128 | 1,105 |
| Benefit Payments ¹ | (159,841) | (21,425) |
| Net Investment Income | 11,820 | 704 |
| Administrative Expense | (847) | (123) |
| Other | 0 | 0 |
| Net Change in Plan Fiduciary Net Position | 65,560 | (12,298) |
| Plan Fiduciary Net Position - Beginning | 995,089 | 534,053 |
| Plan Fiduciary Net Position - Ending (b) | \$ 1,060,649 | \$ 521,755 |
| Net OPEB Liability - Ending (a) - (b) | 2,538,908 | 42,769 |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 29.47% | 92.42% |
| Covered Payroll³ | \$ 1,482,431 | \$ 182,209 |
| Net OPEB Liability as a Percentage of Covered Payroll | 171.27% | 23.47% |

¹ Benefit payments include expected benefits due to the implicit subsidy for members under age 65. They are also offset by insurance premiums received from retirees and Medicare Drug Reimbursements.

² Includes expected benefits due to the implicit subsidy for members under age 65.

³ Based on derived compensation using the provided employer contribution information.



Exhibit 4

Schedule of the Employers' Contributions for the Measurement Period Ending June 30, 2020 (\$ in thousands)

| System (1) | Actuarially Determined Contribution ¹ (2) | Total Employer Contributions ² (3) | Contribution Deficiency (Excess) (4) | Covered Employee Payroll ³ (5) | Actual Contributions as a Percentage of Covered Payroll (6) |
|---------------------------|---|---|---|---|--|
| KERS Non-Hazardous System | \$ 183,821 | \$ 175,006 | \$ 8,815 | \$ 1,482,431 | 11.81% |
| KERS Hazardous System | \$ 4,482 | \$ 5,776 | \$ (1,294) | \$ 182,209 | 3.17% |

Note:

¹ Actuarially determined contribution for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

² Employer contributions do not include the expected implicit subsidy included in exhibit 3.

³ Based on derived compensation using the provided employer contribution information.



Notes to Schedule of Employers' Contributions

The actuarially determined contribution rates effective for fiscal year ending 2020 that are documented in the schedule on the previous page are calculated as of June 30, 2017. Based on the June 30, 2017 actuarial valuation report, the actuarial methods and assumptions used to calculate these contribution rates are below:

| Item | KERS Non-Hazardous | KERS Hazardous |
|--|---|---|
| Determined by the Actuarial Valuation as of: | June 30, 2017 | June 30, 2017 |
| Actuarial Cost Method: | Entry Age Normal | Entry Age Normal |
| Asset Valuation Method: | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Amortization Method: | Level Percent of Pay | Level Percent of Pay |
| Amortization Period: | 26 Years, Closed | 26 Years, Closed |
| Payroll Growth Rate: | 0.00% | 0.00% |
| Investment Return: | 6.25% | 6.25% |
| Inflation: | 2.30% | 2.30% |
| Salary Increases: | 3.55% to 15.55%, varies by service | 3.55% to 19.55%, varies by service |
| Mortality: | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) |
| Healthcare Trend Rates (Pre-65) | Initial trend starting at 7.25% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement. | Initial trend starting at 7.25% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement. |
| Healthcare Trend Rates (Post-65) | Initial trend starting at 5.10% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement. | Initial trend starting at 5.10% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement. |



Exhibit 5

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Trend Rate for the Measurement Period Ending June 30, 2020 (\$ in thousands)

Table 1. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

| System (1) | 1.00% Decrease (4.43% for Non-Hazardous) (4.28% for Hazardous) (2) | Current Discount Rate (5.43% for Non-Hazardous) (5.28% for Hazardous) (3) | 1.00% Increase (6.43% for Non-Hazardous) (6.28% for Hazardous) (4) |
|---------------------------|---|--|---|
| KERS Non-Hazardous System | \$ 3,026,103 | \$ 2,538,908 | \$ 2,139,021 |
| KERS Hazardous System | \$ 126,165 | \$ 42,769 | \$ (24,330) |

Table 2. Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

| System (1) | 1.00% Decrease (2) | Current Healthcare Cost Trend Rate (3) | 1.00% Increase (4) |
|---------------------------|--------------------------|--|--------------------------|
| KERS Non-Hazardous System | \$ 2,136,914 | \$ 2,538,908 | \$ 3,025,819 |
| KERS Hazardous System | \$ (20,042) | \$ 42,769 | \$ 119,675 |



Exhibit 6

Components of Aggregate OPEB Expense (Measurement Date of June 30, 2020)

| Component (1) | KERS Non-Hazardous (2) | KERS Hazardous (3) |
|--|---------------------------|-----------------------|
| 1. Total service cost: | \$ 59,599,857 | \$ 11,548,381 |
| 2. Interest on total OPEB liability: | 179,811,075 | 28,101,434 |
| 3. Current-period benefit changes: | 0 | 0 |
| 4. Member contributions: | (6,127,698) | (1,104,739) |
| 5. Projected earnings on plan investments: | (63,872,400) | (32,971,996) |
| 6. Administrative expense: | 847,044 | 123,254 |
| 7. Other: | 0 | 0 |
| 8. Recognition of deferred outflows/ (inflows) due to liabilities: ¹ | 92,855,557 | 17,703,117 |
| 9. Recognition of deferred outflows/ (inflows) due to assets: ² | 2,030,914 | (774,411) |
| 10. Total Aggregate OPEB Expense: | \$ 265,144,349 | \$ 22,625,040 |

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.



Exhibit 7a

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Non-Hazardous Retirement System

| Differences Between Expected and Actual Liability Experience | | | | | | | | | | |
|---|------------------------------|---|-------------------------------|--|--------------|--------------|--------------|-----------|-----------|------------|
| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | | |
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (3,920,786) | (790,418) | 5.01 | (782,592) | (782,592) | (7,826) | - | - | - | - |
| 2017-2018 | (191,148,173) | (75,066,287) | 4.94 | (38,693,962) | (38,693,962) | (36,372,325) | - | - | - | - |
| 2018-2019 | (302,189,376) | (176,277,136) | 4.80 | (62,956,120) | (62,956,120) | (62,956,120) | (50,364,896) | - | - | - |
| 2019-2020 | 288,235,278 | 210,122,737 | 3.69 | 78,112,541 | 78,112,541 | 78,112,541 | 53,897,655 | - | - | - |
| | | (42,011,104) | | (24,320,133) | (24,320,133) | (21,223,730) | 3,532,759 | - | - | - |

| Differences Between Projected and Actual Earnings on OPEB Plan Investments | | | | | | | | | | |
|---|------------------------------|---|-------------------------------|--|-------------|-------------|------------|------------|-----------|------------|
| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments | | | | | | |
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (41,028,840) | (8,205,768) | 5.00 | (8,205,768) | (8,205,768) | - | - | - | - | - |
| 2017-2018 | (12,636,398) | (5,054,558) | 5.00 | (2,527,280) | (2,527,280) | (2,527,278) | - | - | - | - |
| 2018-2019 | 11,767,948 | 7,060,768 | 5.00 | 2,353,590 | 2,353,590 | 2,353,590 | 2,353,588 | - | - | - |
| 2019-2020 | 52,051,862 | 41,641,490 | 5.00 | 10,410,372 | 10,410,372 | 10,410,372 | 10,410,372 | 10,410,374 | - | - |
| | | 35,441,932 | | 2,030,914 | 2,030,914 | 10,236,684 | 12,763,960 | 10,410,374 | - | - |

| Effects of Changes of Assumptions | | | | | | | | | | |
|--|------------------------------|---|-------------------------------|--|-------------|-------------|------------|-----------|-----------|------------|
| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | | |
| | | | | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | 414,835,550 | 83,629,522 | 5.01 | 82,801,507 | 82,801,507 | 828,015 | - | - | - | - |
| 2017-2018 | (11,234,640) | (4,411,983) | 4.94 | (2,274,219) | (2,274,219) | (2,137,764) | - | - | - | - |
| 2018-2019 | 158,004,101 | 92,169,059 | 4.80 | 32,917,521 | 32,917,521 | 32,917,521 | 26,334,017 | - | - | - |
| 2019-2020 | 13,766,951 | 10,036,070 | 3.69 | 3,730,881 | 3,730,881 | 3,730,881 | 2,574,308 | - | - | - |
| | | 181,422,668 | | 117,175,690 | 117,175,690 | 35,338,653 | 28,908,325 | - | - | - |



Exhibit 7b

Summary of Collective Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods for the KERS Hazardous Retirement System

| Differences Between Expected and Actual Liability Experience | | | | | | | | | | |
|---|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|-------------|------------|
| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (1,029,090) | (374,662) | 6.29 | (163,607) | (163,607) | (163,607) | (47,448) | - | - | - |
| 2017-2018 | (31,240,284) | (16,457,814) | 6.34 | (4,927,490) | (4,927,490) | (4,927,490) | (4,927,490) | (1,675,344) | - | - |
| 2018-2019 | (30,947,022) | (21,075,564) | 6.27 | (4,935,729) | (4,935,729) | (4,935,729) | (4,935,729) | (4,935,729) | (1,332,648) | - |
| 2019-2020 | 27,666,304 | <u>21,612,408</u> | 4.57 | <u>6,053,896</u> | <u>6,053,896</u> | <u>6,053,896</u> | <u>6,053,896</u> | <u>3,450,720</u> | - | - |
| | | (16,295,632) | | (3,972,930) | (3,972,930) | (3,972,930) | (3,856,771) | (3,160,353) | (1,332,648) | - |

| Differences Between Projected and Actual Earnings on OPEB Plan Investments | | | | | | | | | | |
|---|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|-----------|------------|
| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments | | | | | |
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (26,997,552) | (5,399,512) | 5.00 | (5,399,510) | (5,399,512) | - | - | - | - | - |
| 2017-2018 | (12,793,867) | (5,117,548) | 5.00 | (2,558,773) | (2,558,773) | (2,558,775) | - | - | - | - |
| 2018-2019 | 3,651,309 | 2,190,785 | 5.00 | 730,262 | 730,262 | 730,262 | 730,261 | - | - | - |
| 2019-2020 | 32,268,049 | <u>25,814,439</u> | 5.00 | <u>6,453,610</u> | <u>6,453,610</u> | <u>6,453,610</u> | <u>6,453,610</u> | <u>6,453,609</u> | - | - |
| | | 17,488,164 | | (774,411) | (774,413) | 4,625,097 | 7,183,871 | 6,453,609 | - | - |

| Effects of Changes of Assumptions | | | | | | | | | | |
|--|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|-----------|------------|
| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | 89,401,184 | 32,548,284 | 6.29 | 14,213,225 | 14,213,225 | 14,213,225 | 4,121,834 | - | - | - |
| 2017-2018 | (581,104) | (306,133) | 6.34 | (91,657) | (91,657) | (91,657) | (91,657) | (31,162) | - | - |
| 2018-2019 | 31,686,975 | 21,579,487 | 6.27 | 5,053,744 | 5,053,744 | 5,053,744 | 5,053,744 | 5,053,744 | 1,364,511 | - |
| 2019-2020 | 11,428,360 | <u>8,927,625</u> | 4.57 | <u>2,500,735</u> | <u>2,500,735</u> | <u>2,500,735</u> | <u>2,500,735</u> | <u>1,425,420</u> | - | - |
| | | 62,749,263 | | 21,676,047 | 21,676,047 | 21,676,047 | 11,584,656 | 6,448,002 | 1,364,511 | - |



Exhibit 8

Statement of Collective Deferred Outflows and Inflows of Resources to be recognized in Future OPEB Expense by Year

| Period | KERS Non-Hazardous | KERS Hazardous |
|--------------------|-----------------------|----------------------|
| (1) | (2) | (3) |
| 1. Fiscal Year + 1 | \$ 94,886,471 | \$ 16,928,704 |
| 2. Fiscal Year + 2 | 24,351,607 | 22,328,214 |
| 3. Fiscal Year + 3 | 45,205,044 | 14,911,756 |
| 4. Fiscal Year + 4 | 10,410,374 | 9,741,258 |
| 5. Fiscal Year + 5 | - | 31,863 |
| 6. Thereafter | - | - |
| 7. Total | \$ 174,853,496 | \$ 63,941,795 |

Note: The deferred outflow and inflow of resources that are projected to be recognized in future OPEB expense shown in the table above are for the established bases that are allocated in proportionate share to the participating employers in the System and do not include bases established for individual employers attributable to changes in proportionate shares and differences between employer contributions and the proportionate share of plan contributions.



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long term inflation assumption is 2.30% per annum for both the non-hazardous and hazardous system.

Applicable for the Non-Hazardous and Hazardous System

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|--|-------------------|--|
| Growth | 62.50% | |
| US Equity | 18.75% | 4.50% |
| Non-US Equity | 18.75% | 5.25% |
| Private Equity | 10.00% | 6.65% |
| Specialty Credit/High Yield | 15.00% | 3.90% |
| Liquidity | 14.50% | |
| Core Bonds | 13.50% | -0.25% |
| Cash | 1.00% | -0.75% |
| Diversifying Strategies | 23.00% | |
| Real Estate | 5.00% | 5.30% |
| Opportunistic | 3.00% | 2.25% |
| Real Return | 15.00% | 3.95% |
| Expected Real Return | 100.00% | 3.96% |
| Long Term Inflation Assumption | | 2.30% |
| Expected Nominal Return for Portfolio | | 6.26% |

Source: Kentucky Retirement Systems



APPENDIX A

COLLECTIVE OPEB AMOUNTS – KERS NON-HAZARDOUS SYSTEM

Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | FYE 2020 Salary | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------|--------------------------|--------------------------|-----------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.43% | Discount Rate Less 1.00% 4.43% | Discount Rate Plus 1.00% 6.43% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1430 | EASTERN KY UNIV | 0.637031% | 1.077316% | 9,082,585 | 763,845 | 212,089 | 975,934 | 16,173,631 | 19,277,214 | 13,626,227 | 13,612,804 | 19,275,408 |
| 1433 | KET FOUNDATION | 0.128140% | 0.123873% | 1,826,974 | 153,649 | 42,662 | 196,311 | 3,253,357 | 3,877,648 | 2,740,942 | 2,738,241 | 3,877,285 |
| 1434 | KY BAR ASSOCIATION | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 0.016201% | 0.014579% | 230,995 | 19,427 | 5,394 | 24,821 | 411,328 | 490,259 | 346,543 | 346,201 | 490,213 |
| 1436 | LOTUS | 0.063866% | 0.054037% | 910,860 | 76,603 | 21,270 | 97,873 | 1,622,007 | 1,933,256 | 1,366,535 | 1,365,189 | 1,933,075 |
| 1437 | SANCTUARY INC | 0.041281% | 0.042969% | 588,714 | 49,511 | 13,747 | 63,258 | 1,048,341 | 1,249,508 | 883,223 | 882,353 | 1,249,391 |
| 1438 | O A S I S | 0.048531% | 0.043048% | 58,192 | 16,158 | 74,350 | 1,232,157 | 1,468,598 | 1,038,088 | 1,037,066 | 1,468,460 | |
| 1439 | BARREN RIVER CHILD ADVOCA | 0.028518% | 0.006933% | 420,854 | 35,394 | 9,828 | 45,222 | 749,435 | 893,245 | 631,396 | 630,774 | 893,161 |
| 1440 | MOREHEAD STATE UNIVERSITY | 0.287225% | 0.367191% | 4,095,168 | 344,404 | 95,627 | 440,031 | 7,292,379 | 8,691,724 | 6,143,803 | 6,137,751 | 8,690,910 |
| 1445 | MURRAY STATE UNIV | 0.667876% | 0.830936% | 9,522,366 | 800,831 | 222,358 | 1,023,189 | 16,956,757 | 20,210,615 | 14,286,008 | 14,271,935 | 20,208,722 |
| 1450 | NORTHERN KY UNIVERSITY | 2.413982% | 2.335187% | 34,417,805 | 2,894,537 | 803,694 | 3,698,231 | 61,288,783 | 73,049,580 | 51,635,583 | 51,584,716 | 73,042,736 |
| 1451 | SILVERLEAF | 0.026077% | 0.027707% | 371,079 | 31,208 | 8,665 | 39,873 | 660,802 | 787,604 | 556,723 | 556,175 | 787,530 |
| 1452 | SPRINGHAVEN INC | 0.037810% | 0.031753% | 539,078 | 45,336 | 12,588 | 57,924 | 959,961 | 1,144,170 | 808,764 | 807,967 | 1,144,062 |
| 1453 | SAFE HARBOR | 0.057634% | 0.048329% | 821,730 | 69,108 | 19,188 | 88,296 | 1,463,274 | 1,744,064 | 1,232,803 | 1,231,589 | 1,743,901 |
| 1454 | D.O.V.E.S. | 0.034309% | 0.029621% | 489,161 | 41,138 | 11,423 | 52,561 | 871,074 | 1,038,226 | 733,877 | 733,154 | 1,038,128 |
| 1455 | GATEWAY CHILD ADVOCACY | 0.000000% | 0.002324% | - | - | - | - | - | - | - | - | - |
| 1456 | JUDIS PLACE FOR KIDS, INC. | 0.009207% | 0.022747% | 131,264 | 11,039 | 3,065 | 14,104 | 233,757 | 278,613 | 196,940 | 196,746 | 278,587 |
| 1457 | KY RIVER CHILD ADVOCACY | 0.009523% | 0.006668% | 135,774 | 11,419 | 3,171 | 14,590 | 241,780 | 288,176 | 203,699 | 203,498 | 288,149 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 0.050336% | 0.045172% | 717,673 | 60,356 | 16,759 | 77,115 | 1,277,985 | 1,523,219 | 1,076,698 | 1,075,637 | 1,523,076 |
| 1459 | NURSING HOME OMBUDSMAN | 0.016497% | 0.016409% | 235,207 | 19,781 | 5,492 | 25,273 | 418,844 | 499,216 | 352,874 | 352,527 | 499,169 |
| 1465 | WESTERN KENTUCKY UNIV | 1.085370% | 1.127716% | 15,474,874 | 1,301,437 | 361,355 | 1,662,792 | 27,556,546 | 32,844,414 | 23,216,293 | 23,193,422 | 32,843,336 |
| 1480 | KASAP | 0.038348% | 0.031393% | 482,587 | 40,586 | 11,269 | 51,855 | 859,370 | 1,024,275 | 724,016 | 723,303 | 1,024,179 |
| 1481 | KDVA | 0.058817% | 0.056427% | 838,592 | 70,526 | 19,582 | 90,108 | 1,493,310 | 1,779,863 | 1,258,108 | 1,256,869 | 1,779,696 |
| 1482 | KACAC | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | 0.010315% | 0.010316% | 147,064 | 12,368 | 3,434 | 15,802 | 261,888 | 312,143 | 220,640 | 220,423 | 312,113 |
| 1484 | BUFFALO TR CHILD ADV INC | 0.008787% | 0.005691% | 125,275 | 10,536 | 2,925 | 13,461 | 223,094 | 265,904 | 187,956 | 187,771 | 265,879 |
| 1485 | CUMBERLAND V C A CENTER | 0.020174% | 0.020124% | 287,641 | 24,191 | 6,717 | 30,908 | 512,199 | 610,486 | 431,526 | 431,101 | 610,429 |
| 1486 | LAKE CUMB CHILD ADV CTR | 0.009978% | 0.012198% | 142,261 | 11,964 | 3,322 | 15,286 | 253,332 | 301,945 | 213,432 | 213,221 | 301,916 |
| 1487 | B.R.A.S.S. | 0.044724% | 0.048747% | 637,663 | 53,627 | 14,890 | 68,517 | 1,135,501 | 1,353,394 | 956,656 | 955,713 | 1,353,267 |
| 1488 | WOMEN AWARE | 0.015792% | 0.014736% | 225,156 | 18,936 | 5,258 | 24,194 | 400,944 | 477,882 | 337,794 | 337,461 | 477,837 |
| 1489 | BETHANY HOUSE ABUSE SHELT | 0.034367% | 0.033230% | 489,996 | 41,209 | 11,442 | 52,651 | 872,547 | 1,039,981 | 735,117 | 734,393 | 1,039,883 |
| 1490 | HOPE HARBOR INC | 0.032346% | 0.021992% | 461,177 | 38,785 | 10,769 | 49,554 | 821,235 | 978,823 | 691,888 | 691,296 | 978,732 |
| 1491 | CHILD ADV CTR OF GRN RVR | 0.008174% | 0.010033% | 116,543 | 9,801 | 2,721 | 12,522 | 207,530 | 247,354 | 174,844 | 174,671 | 247,330 |
| 1492 | CSG HEADQUARTERS | 0.265114% | 0.261123% | 3,779,919 | 317,891 | 88,265 | 406,156 | 6,731,001 | 8,022,623 | 5,670,844 | 5,665,258 | 8,021,871 |
| 1994 | KY HIGHER ED STUD LN CORP | 0.800634% | 0.819901% | 11,415,195 | 960,018 | 266,557 | 1,226,575 | 20,327,361 | 24,228,009 | 17,125,730 | 17,108,859 | 24,225,739 |
| 3022 | LEX FAYETTE CO HLTH DEPT | 0.449928% | 0.445051% | 6,414,932 | 539,496 | 149,796 | 689,292 | 11,423,258 | 13,615,284 | 9,624,055 | 9,614,574 | 13,614,009 |
| 3023 | LAKE CUMBERLAND DISTRICT | 0.380053% | 0.395310% | 5,418,673 | 455,710 | 126,532 | 582,242 | 9,649,196 | 11,500,795 | 8,129,414 | 8,121,405 | 11,499,717 |
| 3024 | WEDCO DIST HEALTH DEPT | 0.197336% | 0.195031% | 2,813,562 | 236,621 | 65,700 | 302,321 | 5,010,180 | 5,971,591 | 4,221,059 | 4,216,900 | 5,971,031 |
| 3025 | NORTHERN KY DIST HLTH DEPT | 0.442433% | 0.447936% | 6,308,068 | 530,509 | 147,300 | 677,809 | 11,232,967 | 13,388,478 | 9,463,735 | 9,454,412 | 13,387,224 |
| 3026 | BARREN RVR DIST HLTH DEPT | 0.282722% | 0.371160% | 4,030,957 | 339,003 | 94,127 | 433,130 | 7,178,052 | 8,555,459 | 6,047,483 | 6,041,526 | 8,554,657 |
| 3027 | GREEN RVR DIST HLTH DEPT | 0.424712% | 0.444576% | 6,055,406 | 509,260 | 141,401 | 650,661 | 10,783,047 | 12,852,222 | 9,084,679 | 9,075,730 | 12,851,018 |
| 3028 | LINCOLN TRL DIST HLTH DEP | 0.247536% | 0.246685% | 3,529,286 | 296,813 | 82,413 | 379,226 | 6,284,711 | 7,490,694 | 5,294,847 | 5,289,631 | 7,489,992 |
| 3029 | PURCHASE DIST HLTH DEPT | 0.123433% | 0.142526% | 1,759,867 | 148,005 | 41,095 | 189,100 | 3,133,850 | 3,735,210 | 2,640,258 | 2,637,657 | 3,734,860 |
| 3030 | MERCER CO HEALTH DEPT | 0.046639% | 0.046946% | 579,413 | 48,729 | 13,530 | 62,259 | 1,031,787 | 1,229,778 | 869,277 | 868,420 | 1,229,663 |
| 3031 | CUMBERLAND VLY DIST HEALT | 0.141906% | 0.183766% | 2,023,247 | 170,155 | 47,245 | 217,400 | 3,602,863 | 4,294,222 | 3,035,399 | 3,032,409 | 4,293,819 |
| 3033 | KY RIVER DIST HEALTH DEPT | 0.183269% | 0.213613% | 2,612,991 | 219,753 | 61,016 | 280,769 | 4,653,031 | 5,545,909 | 3,920,162 | 3,916,301 | 5,545,389 |
| 3034 | BOURBON CO HEALTH CENTER | 0.038954% | 0.037295% | 555,390 | 46,708 | 12,969 | 59,677 | 989,006 | 1,178,788 | 833,234 | 832,413 | 1,178,678 |
| 3035 | CLARK CO HEALTH DEPT | 0.101062% | 0.129132% | 1,440,910 | 121,181 | 33,647 | 154,828 | 2,565,871 | 3,058,240 | 2,161,737 | 2,159,608 | 3,057,954 |
| 3036 | GATEWAY DIST HEALTH DEPT | 0.150155% | 0.145660% | 2,140,866 | 180,047 | 49,992 | 230,039 | 3,812,297 | 4,543,845 | 3,211,847 | 3,208,683 | 4,543,419 |
| 3037 | BOYLE CO HEALTH DEPT | 0.035014% | 0.037696% | 499,216 | 41,984 | 11,657 | 53,641 | 888,973 | 1,059,560 | 748,957 | 748,219 | 1,059,460 |
| 3038 | PIKE CO HEALTH DEPT | 0.121442% | 0.140022% | 1,731,479 | 145,617 | 40,432 | 186,049 | 3,083,301 | 3,674,960 | 2,597,670 | 2,595,111 | 3,674,616 |
| 3039 | FLOYD CO HEALTH CENTER | 0.071703% | 0.073511% | 1,022,322 | 85,977 | 23,872 | 109,849 | 1,820,473 | 2,169,807 | 1,533,742 | 1,532,231 | 2,169,603 |
| 3040 | MARTIN CO HEALTH DEPT | 0.030587% | 0.031424% | 436,095 | 36,676 | 10,183 | 46,859 | 776,576 | 925,594 | 654,262 | 653,618 | 925,507 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 0.048031% | 0.059252% | 684,815 | 57,593 | 15,991 | 73,584 | 1,219,463 | 1,453,468 | 1,027,393 | 1,026,381 | 1,453,331 |
| 3043 | LITTLE SANDY DIST HEALTH | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 0.109611% | 0.097695% | 1,392,911 | 117,144 | 32,526 | 149,670 | 2,480,386 | 2,956,351 | 2,089,717 | 2,087,658 | 2,956,074 |
| 3045 | PENNYRILE DIST HLTH DEPT | 0.092890% | 0.120002% | 1,324,400 | 111,382 | 30,926 | 142,308 | 2,358,392 | 2,810,947 | 1,986,937 | 1,984,979 | 2,810,684 |
| 3047 | BREATHITT CO HEALTH DEPT | 0.095222% | 0.095222% | 1,208,127 | 101,603 | 28,211 | 129,814 | 2,151,344 | 2,564,168 | 1,812,499 | 1,810,714 | 2,563,928 |
| 3048 | GREENUP CO HLTH DEPT | 0.062917% | 0.066851% | 897,052 | 75,442 | 20,947 | 96,389 | 1,597,405 | 1,903,933 | 1,345,808 | 1,344,482 | 1,903,755 |
| 3049 | WHITLEY CO HEALTH DEPT | 0.118925% | 0.143286% | 1,695,599 | 142,600 | 39,594 | 182,194 | 3,019,396 | 3,598,793 | 2,543,831 | 2,541,325 | 3,598,456 |
| 3050 | LAUREL CO HEALTH DEPT | 0.081558% | 0.083069% | 1,162,827 | 97,794 | 27,153 | 124,947 | 2,070,683 | 2,468,029 | 1,744,543 | 1,742,824 | 2,467,798 |
| 3051 | KNOX CO HEALTH DEPT | 0.119659% | 0.136387% | 1,706,061 | 143,480 | 39,838 | 183,318 | 3,038,032 | 3,621,005 | 2,559,531 | 2,557,010 | 3,620,665 |
| 3052 | NMONROE CO HEALTH DEPT | 0.022421% | 0.025931% | 319,668 | 26,884 | 7,465 | 34,349 | 569,249 | 678,483 | 479,590 | 479,117 | 678,419 |
| 3053 | BULLITT CO HEALTH DEPT | 0.090318% | 0.084117% | 1,287,728 | 108,298 | 30,070 | 138,368 | 2,293,091 | 2,733,116 | 1,931,921 | 1,930,018 | 2,732,860 |
| 3054 | THREE RIVERS DIST HLTH | 0.111881% | 0.108396% | 1,595,163 | 134,153 | 37,249 | 171,402 | 2,840,556 | 3,385,634 | 2,393,158 | 2,390,801 | 3,385,317 |
| 3055 | ESTILL CO HEALTH DEPT | 0.025264% | 0.033368% | 360,205 | 30,293 | 8,411 | 38,704 | 641,430 | 764,515 | 540,402 | 539,870 | 764,443 |
| 3056 | OLDHAM CO HEALTH DEPT | 0.071782% | 0.069878% | 1,023,449 | 86,072 | 23,899 | 109,971 | 1,822,479 | 2,172,197 | 1,535,432 | 1,533,919 | 2,171,994 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | FYE 2020 Salary | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|---|--------------------------|--------------------------|-----------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.43% | Discount Rate Less 1.00% 4.43% | Discount Rate Plus 1.00% 6.43% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 3057 | LEWIS CO HEALTH DEPT | 0.036705% | 0.038795% | 523,326 | 44,012 | 12,220 | 56,232 | 931,906 | 1,110,731 | 785,128 | 784,354 | 1,110,627 |
| 3058 | FLEMING CO HEALTH DEP | 0.024706% | 0.025312% | 352,244 | 29,624 | 8,225 | 37,849 | 627,263 | 747,629 | 528,467 | 527,946 | 747,559 |
| 3059 | JESSAMINE CO HEALTH DEPT | 0.062759% | 0.060023% | 894,802 | 75,253 | 20,895 | 96,148 | 1,593,393 | 1,899,152 | 1,342,428 | 1,341,106 | 1,898,974 |
| 3060 | POWELL CO HEALTH DEPT | 0.021568% | 0.020425% | 307,505 | 25,861 | 7,181 | 33,042 | 547,592 | 652,670 | 461,344 | 460,890 | 652,609 |
| 3061 | ANDERSON CO HEALTH DEPT | 0.027147% | 0.030141% | 387,052 | 32,551 | 9,938 | 41,589 | 689,237 | 821,496 | 580,680 | 580,108 | 821,419 |
| 3062 | MADISON CO HEALTH DEP | 0.252225% | 0.267037% | 3,596,147 | 302,436 | 83,974 | 386,410 | 6,403,761 | 7,632,588 | 5,395,146 | 5,389,831 | 7,631,873 |
| 3064 | JOHNSON CO HEALTH DEPT | 0.087125% | 0.089663% | 1,242,194 | 104,469 | 29,907 | 133,476 | 2,212,024 | 2,636,492 | 1,863,622 | 1,861,786 | 2,636,245 |
| 3065 | MAGOFFIN CO HEALTH DEPT | 0.031522% | 0.032328% | 449,855 | 37,833 | 10,505 | 48,338 | 801,076 | 954,796 | 674,904 | 674,239 | 954,707 |
| 3066 | ALLEN CO HEALTH DEPT | 0.061249% | 0.055772% | 873,269 | 73,442 | 20,392 | 93,834 | 1,555,056 | 1,853,458 | 1,310,129 | 1,308,838 | 1,853,284 |
| 3067 | FRANKLIN CO HEALTH DEPT | 0.166300% | 0.170236% | 2,371,053 | 199,406 | 55,367 | 254,773 | 4,222,204 | 5,032,409 | 3,557,192 | 3,553,688 | 5,031,938 |
| 3068 | LINCOLN CO HEALTH DEPT | 0.031212% | 0.029676% | 445,014 | 37,426 | 10,392 | 47,818 | 792,444 | 944,507 | 667,631 | 666,974 | 944,419 |
| 3069 | WOODFORD CO HEALTH DEPT | 0.035497% | 0.036628% | 506,105 | 42,563 | 11,818 | 54,381 | 901,236 | 1,074,176 | 759,288 | 757,540 | 1,074,075 |
| 3072 | MARSHALL CO HEALTH DEPT | 0.082588% | 0.105632% | 689,172 | 57,959 | 16,093 | 74,052 | 1,227,232 | 1,462,727 | 1,033,939 | 1,032,920 | 1,462,590 |
| 3073 | MARSHALL CO HEALTH DEPT | 0.093749% | 0.094331% | 1,177,508 | 99,028 | 27,496 | 126,524 | 2,096,833 | 2,499,198 | 1,766,575 | 1,764,834 | 2,498,964 |
| 3074 | CHRISTIAN CO HEALTH DEPT | 0.040331% | 0.043311% | 1,336,641 | 112,412 | 31,212 | 143,624 | 2,380,201 | 2,836,941 | 2,005,311 | 2,003,335 | 2,836,675 |
| 3075 | HOPKINS CO HEALTH DEPT | 0.105884% | 0.101161% | 1,509,656 | 126,962 | 35,252 | 162,214 | 2,688,297 | 3,204,159 | 2,264,881 | 2,262,650 | 3,203,859 |
| 3076 | TODD CO HEALTH DEPT | 0.023799% | 0.023528% | 319,078 | 26,834 | 7,451 | 34,285 | 568,182 | 677,212 | 478,692 | 478,220 | 677,148 |
| 3077 | BRACKEN CO HEALTH DEPT | 0.025794% | 0.023559% | 307,767 | 30,929 | 8,588 | 39,517 | 654,886 | 780,553 | 551,739 | 551,196 | 780,480 |
| 3078 | MONTGOMERY CO HEALTH DEPT | 0.103601% | 0.107061% | 1,477,112 | 124,225 | 34,492 | 158,717 | 2,630,334 | 3,135,073 | 2,216,047 | 2,213,864 | 3,134,779 |
| 3079 | GARRARD COUNTY HEALTH DPT | 0.024343% | 0.025165% | 347,073 | 29,189 | 8,105 | 37,294 | 792,444 | 944,507 | 520,702 | 520,189 | 944,419 |
| 3080 | BRECKINRIDGE CO HEALTH DP | 0.034205% | 0.037221% | 487,681 | 41,014 | 11,388 | 52,402 | 868,433 | 1,035,079 | 731,652 | 730,931 | 1,034,982 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 0.073757% | 0.076611% | 1,051,606 | 88,440 | 24,556 | 112,996 | 1,872,622 | 2,231,963 | 1,577,678 | 1,576,124 | 2,231,754 |
| 3082 | LAWRENCE CO HEALTH DEPT | 0.048989% | 0.050190% | 698,464 | 58,741 | 16,310 | 75,051 | 1,243,786 | 1,482,458 | 1,047,885 | 1,046,853 | 1,482,319 |
| 3083 | GRAVES CO HEALTH CENTER | 0.075636% | 0.074599% | 1,078,106 | 90,669 | 25,175 | 115,844 | 1,919,821 | 2,288,218 | 1,617,442 | 1,615,849 | 2,288,004 |
| 3084 | CALLOWAY CO HEALTH DEPT | 0.040480% | 0.043398% | 577,151 | 48,538 | 13,477 | 62,015 | 1,027,750 | 1,224,966 | 865,876 | 865,023 | 1,224,852 |
| 3085 | BELL CO HEALTH DEPT | 0.063243% | 0.065343% | 901,706 | 75,833 | 21,056 | 96,889 | 1,605,682 | 1,913,798 | 1,352,781 | 1,351,448 | 1,913,619 |
| 3086 | GRASON COUNTY HEALTH DEPT | 0.034374% | 0.034444% | 490,091 | 41,217 | 11,444 | 52,661 | 872,724 | 1,040,193 | 735,267 | 734,543 | 1,040,095 |
| 3087 | HARLAN CO HEALTH DEPT | 0.050968% | 0.063578% | 726,691 | 61,115 | 16,969 | 78,084 | 1,294,031 | 1,542,344 | 1,090,216 | 1,089,142 | 1,542,200 |
| 3088 | CARTER CO HEALTH DEPT | 0.023792% | 0.023713% | 339,213 | 28,528 | 7,921 | 36,449 | 604,057 | 719,970 | 508,916 | 508,415 | 719,903 |
| 3801 | KENTUCKY STATE UNIVERSITY | 0.318996% | 0.297920% | 4,548,143 | 382,499 | 106,204 | 488,703 | 8,099,015 | 9,653,147 | 6,823,392 | 6,816,670 | 9,652,243 |
| 5470 | KCTCS | 1.340740% | 1.366180% | 19,115,856 | 1,607,643 | 446,376 | 2,054,019 | 34,040,156 | 40,572,173 | 28,678,711 | 28,650,459 | 40,568,371 |
| 7403 | ASST OF COMMONWEALTH ATTY | 0.076185% | 0.066887% | 1,086,223 | 91,351 | 25,364 | 116,715 | 1,934,267 | 2,305,437 | 1,629,613 | 1,628,000 | 2,305,221 |
| 7407 | KENTUCKY HOUSING CORP | 0.782758% | 0.703488% | 11,160,323 | 938,583 | 260,606 | 1,199,189 | 19,873,506 | 23,687,063 | 16,743,358 | 16,726,864 | 23,684,843 |
| 7408 | FRANKLIN CO COUNCIL AGING | 0.009397% | 0.008351% | 133,974 | 11,267 | 3,129 | 14,396 | 238,581 | 284,363 | 201,004 | 200,806 | 284,336 |
| 7409 | MUN ELEC POW ASSOC OF KY | 0.009528% | 0.009272% | 135,853 | 11,425 | 3,172 | 14,597 | 241,907 | 288,327 | 203,806 | 203,605 | 288,300 |
| 7410 | COMMONWEALTH CREDIT UNION | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 0.014858% | 0.015360% | 207,946 | 17,488 | 4,856 | 22,344 | 370,300 | 441,357 | 311,976 | 311,669 | 441,316 |
| 7416 | KY OFFICE OF BAR ADMISSIO | 0.013125% | 0.013804% | 187,138 | 15,738 | 4,370 | 20,108 | 333,232 | 397,176 | 280,747 | 280,470 | 397,139 |
| 7417 | KY ASSOC OF REGIONAL PROG | 0.008329% | 0.008119% | 118,750 | 9,987 | 2,773 | 12,760 | 211,466 | 252,044 | 178,159 | 177,984 | 252,020 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 0.002349% | 0.000000% | 33,493 | 4,153 | 782 | 4,935 | 59,639 | 71,083 | 50,246 | 50,196 | 71,076 |
| 7718 | MASTER COMM BOONE CO | 0.009344% | 0.011904% | 133,225 | 16,520 | 3,111 | 19,631 | 237,236 | 282,759 | 199,870 | 199,673 | 282,733 |
| 7720 | MASTER COMM CAMPBELL CO | 0.007511% | 0.007626% | 107,087 | 13,279 | 2,501 | 15,780 | 190,697 | 227,291 | 160,662 | 160,504 | 227,269 |
| 7724 | MASTER COMM CHRISTIAN CO | 0.002706% | 0.002599% | 38,586 | 4,785 | 901 | 5,686 | 68,703 | 81,886 | 57,882 | 57,825 | 81,879 |
| 7725 | MASTER COMM CLARK CO | 0.001531% | 0.001493% | 21,834 | 2,707 | 510 | 3,217 | 38,871 | 46,330 | 32,748 | 32,716 | 46,325 |
| 7727 | MASTER COMM CLINTON/CUMBE | 0.002876% | 0.002653% | 41,000 | 5,084 | 958 | 6,042 | 73,019 | 87,031 | 61,518 | 61,458 | 87,023 |
| 7730 | MASTER COMM DAVIESS CO | 0.007660% | 0.007420% | 109,207 | 13,542 | 2,550 | 16,092 | 194,480 | 231,799 | 163,849 | 163,688 | 231,778 |
| 7734 | MASTER COMM FAYETTE CO | 0.015199% | 0.014545% | 216,705 | 26,871 | 5,060 | 31,931 | 385,889 | 459,937 | 325,110 | 324,790 | 459,894 |
| 7740 | MASTER COMM GARRARD CO | 0.000894% | 0.001326% | 12,747 | 1,581 | 298 | 1,879 | 22,698 | 27,053 | 19,123 | 19,104 | 27,051 |
| 7741 | MASTER COMM GRANT CO | 0.003818% | 0.004973% | 54,433 | 6,750 | 1,271 | 8,021 | 96,936 | 115,537 | 81,668 | 81,587 | 115,526 |
| 7743 | MASTER COMM GRAYSON CO | 0.001560% | 0.002260% | 22,241 | 2,758 | 519 | 3,277 | 39,607 | 47,207 | 33,369 | 33,336 | 47,203 |
| 7747 | MASTER COMM HARDIN CO | 0.012004% | 0.011576% | 171,149 | 21,222 | 3,997 | 25,219 | 304,771 | 363,253 | 256,768 | 256,515 | 363,219 |
| 7750 | MASTER COMMISSIONER HART COUNTY | 0.001816% | 0.001816% | 41,819 | 5,186 | 976 | 6,162 | 74,466 | 88,756 | 62,737 | 62,676 | 88,747 |
| 7751 | MASTER COMM HENDERSON CO | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 7752 | HENRY/TRIMBLE MASTER COM | 0.004068% | 0.004729% | 58,000 | 7,192 | 1,354 | 8,546 | 103,283 | 123,102 | 87,015 | 86,930 | 123,090 |
| 7753 | MASTER COMM HOPKINS CO | 0.006619% | 0.006133% | 94,367 | 11,701 | 2,204 | 13,905 | 168,050 | 200,298 | 141,582 | 141,442 | 200,279 |
| 7756 | MASTER COMM JEFF CIRCUIT | 0.029068% | 0.033186% | 414,448 | 51,391 | 9,678 | 61,069 | 879,628 | 1,039,298 | 738,010 | 737,771 | 1,039,545 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | 0.004837% | 0.006820% | 68,965 | 8,552 | 1,610 | 10,162 | 122,807 | 146,373 | 103,464 | 103,363 | 146,359 |
| 7759 | MASTER COMM KENTON CO | 0.013084% | 0.013098% | 186,543 | 23,131 | 4,356 | 27,487 | 332,191 | 395,935 | 279,870 | 279,594 | 395,898 |
| 7763 | MASTER COMM LAUREL CO | 0.004419% | 0.004649% | 63,000 | 7,812 | 1,471 | 9,283 | 112,194 | 133,723 | 94,523 | 94,430 | 133,711 |
| 7773 | MASTER COMM MCCracken CO | 0.008298% | 0.007025% | 118,316 | 14,671 | 2,763 | 17,434 | 210,679 | 251,106 | 177,496 | 177,321 | 251,082 |
| 7776 | MASTER COMM MADISON CO | 0.007036% | 0.007167% | 100,318 | 12,439 | 2,343 | 14,782 | 178,638 | 212,917 | 150,502 | 150,353 | 212,897 |
| 7781 | MASTER COMM MASON CO | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | 0.004649% | 0.005793% | 66,278 | 8,218 | 1,548 | 9,766 | 118,034 | 140,684 | 99,443 | 99,345 | 140,670 |
| 7790 | MASTER COMM NELSON CO | 0.005562% | 0.006127% | 79,305 | 9,834 | 1,852 | 11,686 | 141,214 | 168,312 | 118,972 | 118,855 | 168,296 |
| 7792 | MASTER COMM OHIO COUNTY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | 0.006182% | 0.003984% | 56,800 | 7,043 | 1,326 | 8,369 | 101,150 | 120,560 | 85,219 | 85,135 | 120,549 |
| 7794 | MASTER COMM OWEN CO | 0.002823% | 0.002670% | 40,255 | 4,992 | 940 | 5,932 | 71,673 | 85,427 | 60,385 | 60,325 | 85,419 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | FYE 2020 Salary | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|---|--------------------------|--------------------------|-----------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.43% | Discount Rate Less 1.00% 4.43% | Discount Rate Plus 1.00% 6.43% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 7798 | MASTER COMM PIKE CO | 0.005970% | 0.005970% | 96,136 | 11,921 | 2,245 | 14,166 | 171,199 | 204,050 | 144,234 | 144,092 | 204,031 |
| 7799 | MASTER COMM FOR FLEMING | 0.000000% | 0.000562% | - | - | - | - | - | - | - | - | - |
| 7805 | MASTER COMM SCOTT CO | 0.005585% | 0.007381% | 93,880 | 11,641 | 2,192 | 13,833 | 167,187 | 199,269 | 140,855 | 140,716 | 199,250 |
| 7807 | MASTER COMM SIMPSON CO | 0.002943% | 0.004455% | 41,958 | 5,203 | 980 | 6,183 | 74,720 | 89,058 | 62,951 | 62,889 | 89,050 |
| 7814 | MASTER COMM WARREN CO | 0.009816% | 0.010003% | 139,951 | 17,354 | 3,268 | 20,622 | 249,219 | 297,042 | 209,966 | 209,759 | 297,014 |
| 7817 | LOGAN CO MASTER COM | 0.002034% | 0.003504% | 29,000 | 3,596 | 677 | 4,273 | 51,641 | 61,551 | 43,508 | 43,465 | 61,545 |
| 7819 | MASTER COMM FLOYD CO | 0.000000% | 0.001812% | - | - | - | - | - | - | - | - | - |
| 7820 | MASTER COMM BARREN CO | 0.002052% | 0.004254% | 29,251 | 3,627 | 683 | 4,310 | 52,098 | 62,096 | 43,893 | 43,849 | 62,090 |
| 7821 | MASTER COMM MUEHLENBERG CO | 0.004096% | 0.005144% | 58,395 | 7,241 | 1,364 | 8,605 | 103,994 | 123,949 | 87,614 | 87,614 | 123,938 |
| 8202 | NORTHERN KY REG MHMR BD | 0.009538% | 0.010160% | 135,991 | 11,437 | 3,176 | 14,613 | 242,161 | 288,630 | 204,020 | 203,819 | 288,603 |
| 8204 | COMMUNICARE INC | 0.364926% | 0.397388% | 5,202,997 | 437,572 | 121,496 | 559,068 | 9,265,136 | 11,043,036 | 7,805,844 | 7,798,154 | 11,042,002 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 0.312081% | 0.413399% | 4,449,554 | 374,208 | 103,902 | 478,110 | 7,923,450 | 9,443,892 | 6,675,478 | 6,668,902 | 9,443,007 |
| 8208 | CUMBERLAND RIVER MHMR | 0.722583% | 0.814249% | 10,302,360 | 866,428 | 240,572 | 1,107,000 | 18,345,718 | 21,866,105 | 15,456,202 | 15,440,976 | 21,864,057 |
| 8209 | WESTERN KY REG MHMR ADV | 0.237761% | 0.247313% | 3,389,917 | 285,092 | 79,158 | 364,250 | 6,036,533 | 7,194,893 | 5,085,758 | 5,080,748 | 7,194,218 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 2.476235% | 2.645039% | 35,305,387 | 2,969,183 | 824,420 | 3,793,603 | 62,869,329 | 74,933,420 | 52,967,188 | 52,915,009 | 74,926,399 |
| 8211 | PENNYROYAL REG MHMR BD | 0.229932% | 0.465011% | 3,278,736 | 275,742 | 76,562 | 352,304 | 5,838,549 | 6,938,917 | 4,918,957 | 4,914,111 | 6,938,265 |
| 8213 | GREEN RVR REG MHMR BD | 0.183135% | 0.205321% | 2,611,076 | 219,591 | 60,972 | 280,563 | 4,649,629 | 5,541,854 | 3,917,206 | 3,913,437 | 5,541,334 |
| 8216 | COMPREHEND INC REG MHMR B | 0.308316% | 0.312033% | 4,396,523 | 369,748 | 102,664 | 472,412 | 7,829,002 | 9,331,321 | 6,595,907 | 6,589,409 | 9,330,447 |
| 8220 | LIFESKILLS INC | 0.743986% | 0.609741% | 10,607,517 | 892,092 | 247,697 | 1,139,789 | 18,889,120 | 22,513,782 | 15,914,017 | 15,898,340 | 22,511,673 |
| 8221 | MOUNTAIN COMP CARE CENTER | 0.354897% | 0.379877% | 5,060,006 | 425,546 | 118,157 | 543,703 | 9,010,508 | 10,739,549 | 7,591,322 | 7,583,843 | 10,738,542 |
| 9940 | KY EMPLOYERS MUTUAL INS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 0.097395% | 0.083646% | 1,388,627 | 172,190 | 32,426 | 204,616 | 2,472,769 | 2,947,273 | 2,083,300 | 2,081,247 | 2,946,997 |
| 10010 | LEGS LEGISLATIVE RES COMM | 1.403789% | 1.342314% | 20,014,782 | 2,481,833 | 467,368 | 2,949,201 | 35,640,912 | 42,480,102 | 30,027,342 | 29,997,762 | 42,476,120 |
| 20020 | JUDL JUDICIAL RET SYSTEM | 0.012417% | 0.012289% | 177,044 | 21,208 | 4,134 | 26,087 | 315,256 | 375,751 | 265,602 | 265,341 | 375,716 |
| 20025 | UNIFIED PROSECUTORIAL SYS | 4.133401% | 3.897832% | 58,932,749 | 7,307,661 | 1,376,145 | 8,683,806 | 104,943,250 | 125,080,969 | 88,414,317 | 88,327,218 | 125,069,250 |
| 31030 | DEPT OF AGRICULTURE | 3.600676% | 3.443174% | 51,337,328 | 6,365,829 | 1,198,783 | 7,564,612 | 91,417,852 | 108,960,162 | 77,019,217 | 76,943,344 | 108,949,953 |
| 31035 | DEFENSE OFFICE | 0.639260% | 0.606786% | 9,114,226 | 1,130,164 | 212,827 | 1,342,991 | 16,229,970 | 19,344,363 | 13,673,692 | 13,660,222 | 19,342,551 |
| 31040 | ATTORNEY GENERALS OFFICE | 0.529414% | 0.542383% | 7,548,225 | 935,980 | 176,259 | 1,112,239 | 13,441,335 | 16,020,613 | 11,324,277 | 11,313,121 | 16,019,112 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 0.489751% | 0.449472% | 6,982,711 | 865,856 | 163,054 | 1,028,910 | 12,434,327 | 14,820,369 | 10,475,877 | 10,465,557 | 14,818,981 |
| 31066 | REGISTRY OF ELECTION | 0.045491% | 0.043557% | 648,590 | 80,425 | 15,145 | 95,570 | 1,154,975 | 1,376,604 | 973,062 | 972,103 | 1,376,476 |
| 31070 | GOVERNORS OFFICE | 0.127631% | 0.126231% | 1,819,725 | 225,646 | 42,493 | 268,139 | 3,240,434 | 3,862,245 | 2,730,054 | 2,727,365 | 3,861,884 |
| 31074 | DEPT OF VETERANS AFFAIRS | 2.012611% | 1.999544% | 28,695,185 | 3,558,203 | 670,064 | 4,228,267 | 51,098,342 | 60,903,681 | 43,050,173 | 43,007,763 | 60,897,974 |
| 31076 | MILITARY AFFAIRS COMM | 0.006417% | 0.007644% | 91,494 | 11,345 | 2,136 | 13,481 | 162,922 | 194,185 | 137,261 | 137,126 | 194,167 |
| 31082 | KY INFRASTRUCTURE | 0.047436% | 0.042680% | 676,327 | 83,865 | 15,793 | 99,658 | 1,204,356 | 1,435,462 | 1,014,666 | 1,013,666 | 1,435,328 |
| 31085 | LT GOVERNORS OFFICE | 0.018897% | 0.022734% | 269,428 | 33,409 | 6,291 | 39,700 | 479,777 | 571,843 | 404,211 | 403,813 | 571,789 |
| 31089 | AGRICULTURAL DEVELOP BD | 0.050147% | 0.047237% | 714,975 | 88,657 | 16,896 | 105,553 | 1,273,186 | 1,517,500 | 1,072,655 | 1,071,598 | 1,517,598 |
| 31094 | OFF OF HOMELAND SECURITY | 0.054927% | 0.055252% | 783,139 | 97,109 | 18,287 | 115,396 | 1,394,546 | 1,662,148 | 1,174,900 | 1,173,743 | 1,661,992 |
| 31095 | DEPT MILITARY AFFAIRS | 1.198799% | 1.185143% | 17,092,107 | 2,119,421 | 399,120 | 2,518,541 | 30,436,404 | 36,276,892 | 25,642,563 | 25,617,302 | 36,273,493 |
| 31110 | OFF OF SECRETARY TO CABIN | 0.011601% | 0.009366% | 165,405 | 20,510 | 3,862 | 24,372 | 294,539 | 351,058 | 248,148 | 247,903 | 351,025 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 0.135404% | 0.151262% | 1,930,549 | 239,388 | 45,080 | 284,468 | 3,437,783 | 4,097,464 | 2,896,320 | 2,893,467 | 4,097,081 |
| 31120 | SECRETARY OF STATE | 0.096463% | 0.089752% | 1,375,333 | 170,541 | 32,116 | 202,657 | 2,449,107 | 2,919,070 | 2,063,364 | 2,061,331 | 2,918,796 |
| 31125 | STATE TREASURERS OFFICE | 0.114891% | 0.109342% | 1,638,087 | 203,123 | 38,251 | 241,374 | 2,916,977 | 3,476,720 | 2,457,543 | 2,455,122 | 3,476,394 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | 0.000000% | 0.026800% | - | - | - | - | - | - | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 0.007631% | 0.007122% | 108,799 | 13,491 | 2,541 | 16,032 | 193,744 | 230,922 | 163,229 | 163,068 | 230,900 |
| 31137 | KY COMM NETWORK AUTH | 0.063204% | 0.054902% | 901,137 | 111,741 | 21,043 | 132,784 | 1,604,691 | 1,912,618 | 1,351,947 | 1,350,615 | 1,912,439 |
| 31150 | BOARD OF ACCOUNTANCY | 0.014822% | 0.013633% | 211,329 | 26,205 | 4,935 | 31,140 | 376,317 | 448,529 | 317,046 | 316,733 | 448,487 |
| 31155 | BOARD OF AUCTIONEERS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 31165 | BOARD OF BARBERING | 0.008433% | 0.005822% | 120,232 | 14,909 | 2,808 | 17,717 | 214,106 | 255,191 | 180,384 | 180,206 | 255,167 |
| 31170 | BOARD OF CHIROPRACTIC EXM | 0.000000% | 0.007715% | - | - | - | - | - | - | - | - | - |
| 31180 | BOARD OF DENTISTRY | 0.017303% | 0.013254% | 246,704 | 30,591 | 5,761 | 36,352 | 439,307 | 523,607 | 370,115 | 369,750 | 523,558 |
| 31185 | BOARD OF ELECTIONS | 0.031507% | 0.035608% | 449,212 | 55,702 | 10,490 | 66,192 | 799,934 | 953,434 | 673,941 | 673,277 | 953,345 |
| 31190 | BRD OF EMBALMERS/FUN DIR | 0.011167% | 0.011456% | 159,218 | 19,743 | 3,718 | 23,461 | 283,520 | 337,925 | 238,864 | 238,629 | 337,893 |
| 31200 | BOARD OF EXM ARCHITECTS | 0.009918% | 0.011310% | 141,403 | 17,534 | 3,302 | 20,836 | 251,809 | 300,129 | 212,148 | 211,939 | 300,101 |
| 31205 | KY LANDSCAPE ARCH REG BD | 0.001702% | 0.001679% | 24,262 | 3,008 | 567 | 3,575 | 43,212 | 51,504 | 36,406 | 36,300 | 51,499 |
| 31215 | BD EXAMINERS OF SOCIAL WK | 0.008431% | 0.008219% | 120,211 | 14,906 | 2,807 | 17,713 | 214,055 | 255,131 | 180,341 | 180,163 | 255,107 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 0.036315% | 0.032363% | 517,764 | 64,203 | 12,090 | 76,293 | 922,004 | 1,098,929 | 776,785 | 776,020 | 1,098,826 |
| 31245 | BD OF MEDICAL LICENSURE | 0.048374% | 0.048408% | 689,699 | 85,523 | 16,105 | 101,628 | 1,228,171 | 1,463,847 | 1,034,730 | 1,033,711 | 1,463,710 |
| 31250 | BOARD OF NURSING | 0.177052% | 0.164064% | 2,524,355 | 313,020 | 58,946 | 371,966 | 4,495,187 | 5,357,776 | 3,787,180 | 3,783,449 | 5,357,274 |
| 31260 | BOARD OF OPTOMETRIC EXM | 0.002818% | 0.004902% | 40,173 | 4,981 | 938 | 5,919 | 71,546 | 85,276 | 60,278 | 60,218 | 85,268 |
| 31263 | KY RESPIRATORY CARE BD | 0.006317% | 0.006031% | 90,783 | 11,257 | 2,120 | 13,377 | 161,652 | 192,672 | 136,191 | 136,057 | 192,654 |
| 31268 | PERSONNEL BOARD | 0.023112% | 0.021465% | 329,531 | 40,862 | 7,695 | 48,557 | 586,792 | 699,393 | 494,371 | 493,884 | 699,327 |
| 31270 | KY BOARD OF PHARMACY | 0.070486% | 0.067249% | 1,004,974 | 124,617 | 23,467 | 148,084 | 1,789,575 | 2,132,979 | 1,507,710 | 1,506,225 | 2,132,779 |
| 31275 | BD OF PHYSICAL THERAPY | 0.009369% | 0.008316% | 133,584 | 16,564 | 3,119 | 19,683 | 237,870 | 283,516 | 200,405 | 200,207 | 283,489 |
| 31284 | BOARD OF REAL ESTATE APPR | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 31290 | BD OF PROF ENGINEERS & LA | 0.035440% | 0.035035% | 505,298 | 62,657 | 11,799 | 74,456 | 899,789 | 1,072,451 | 758,069 | 757,322 | 1,072,350 |
| 31345 | SCHOOL FAC CONSTR COMM | 0.012005% | 0.012005% | 139,182 | 17,259 | 3,250 | 20,509 | 247,848 | 295,408 | 208,811 | 208,606 | 295,380 |
| 31354 | EXECUTIVE BRANCH ETH COMM | 0.027097% | 0.018892% | 386,335 | 47,906 | 9,021 | 56,927 | 687,968 | 819,983 | 579,611 | 579,040 | 819,906 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | FYE 2020 Salary | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|--|--------------------------|--------------------------|-----------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.43% | Discount Rate Less 1.00% 4.43% | Discount Rate Plus 1.00% 6.43% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 31370 | COMMISSION ON HUMAN RIGHT | 0.060493% | 0.061164% | 862,493 | 106,949 | 20,140 | 127,089 | 1,535,862 | 1,830,580 | 1,293,958 | 1,292,683 | 1,830,409 |
| 31395 | COMMISSION- REAL ESTATE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 31400 | COMMISSION ON WOMEN | 0.000000% | 0.000269% | - | - | - | - | - | - | - | - | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 0.160350% | 0.161487% | 2,286,217 | 283,491 | 53,386 | 336,877 | 4,071,139 | 4,852,356 | 3,429,920 | 3,426,541 | 4,851,901 |
| 31765 | OFFICE OF STATE BUD DIREC | 0.095107% | 0.087935% | 1,356,011 | 168,145 | 31,664 | 199,809 | 2,414,679 | 2,878,036 | 2,034,359 | 2,032,355 | 2,877,766 |
| 35605 | TRAN OFF OF THE SECRETARY | 0.221415% | 0.225165% | 3,156,863 | 391,451 | 73,716 | 465,167 | 5,621,523 | 6,700,246 | 4,736,113 | 4,731,448 | 6,699,618 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 0.131527% | 0.138716% | 1,875,276 | 232,534 | 43,790 | 276,324 | 3,339,550 | 3,980,142 | 2,813,390 | 2,810,619 | 3,979,769 |
| 35609 | DIVISION OF FACILITY MANA | 0.102013% | 0.101111% | 1,454,471 | 180,354 | 33,963 | 214,317 | 2,590,016 | 3,087,018 | 2,182,080 | 2,179,930 | 3,086,729 |
| 35615 | TRAN DEPT OF AVIATION | 0.076738% | 0.076192% | 1,094,101 | 135,668 | 25,549 | 161,217 | 1,948,307 | 2,322,171 | 1,641,442 | 1,639,825 | 2,321,954 |
| 35616 | TRAN OFFICE OF PERSONNEL | 0.110593% | 0.111665% | 1,576,804 | 195,524 | 36,820 | 232,344 | 2,807,855 | 3,346,658 | 2,365,608 | 2,363,277 | 3,346,344 |
| 35617 | OFFICE OF INFORMAT TECHNO | 0.141261% | 0.141055% | 2,014,050 | 249,742 | 47,030 | 296,772 | 3,586,487 | 4,274,703 | 3,021,603 | 3,018,626 | 4,274,303 |
| 35618 | OFFICE OF AUDITS | 0.135218% | 0.116872% | 1,927,889 | 239,058 | 45,019 | 284,077 | 3,433,061 | 4,091,836 | 2,892,341 | 2,889,492 | 4,091,452 |
| 35619 | DOT PAYROLL DIVISION | 0.051577% | 0.045532% | 735,088 | 91,151 | 17,165 | 108,316 | 1,308,985 | 1,560,168 | 1,102,815 | 1,101,729 | 1,560,022 |
| 35625 | TRAN DEPT OF HIGHWAYS | 11.826682% | 11.569031% | 168,621,351 | 20,909,047 | 3,937,496 | 24,846,543 | 300,268,578 | 357,887,568 | 252,975,205 | 252,726,009 | 357,854,039 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 0.044658% | 0.044661% | 605,358 | 75,064 | 14,136 | 89,200 | 1,077,970 | 1,284,823 | 908,186 | 907,291 | 1,284,702 |
| 35630 | TRAN DEPT OF VEH REGULATE | 0.484671% | 0.462493% | 7,052,862 | 874,555 | 164,692 | 1,039,247 | 12,559,242 | 14,969,254 | 10,581,117 | 10,570,693 | 14,967,851 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 0.294300% | 0.309423% | 4,196,044 | 520,310 | 97,982 | 618,292 | 7,472,006 | 8,905,821 | 6,295,139 | 6,288,937 | 8,904,987 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 0.054812% | 0.058239% | 781,500 | 96,906 | 18,249 | 115,155 | 1,391,626 | 1,658,668 | 1,172,440 | 1,171,285 | 1,658,512 |
| 39079 | COMMONWEALTH OF TECHNOL | 1.168729% | 1.228611% | 16,663,380 | 2,066,259 | 389,108 | 2,455,367 | 29,672,954 | 35,366,943 | 24,999,359 | 24,974,732 | 35,363,629 |
| 39084 | KY RIVER AUTHORITY | 0.026635% | 0.021939% | 379,760 | 47,090 | 8,868 | 55,958 | 676,238 | 806,003 | 569,238 | 569,167 | 805,927 |
| 39103 | DEPT OF REVENUE | 2.357281% | 2.243703% | 27,979,719 | 3,469,485 | 653,357 | 4,122,842 | 49,824,293 | 59,385,152 | 41,976,791 | 41,935,438 | 59,379,588 |
| 39130 | OFFICE OF SECRETARY | 0.345977% | 0.345391% | 33,609,388 | 4,167,564 | 784,816 | 4,952,380 | 59,849,197 | 71,333,750 | 50,422,737 | 50,373,064 | 71,327,066 |
| 39750 | FIN OFFICE OF INSP GENERAL | 0.022324% | 0.031884% | 4,932,833 | 611,671 | 115,187 | 726,858 | 10,469,620 | 7,400,521 | 7,393,230 | 7,393,230 | 10,468,639 |
| 39757 | OFF OF THE CONTROLLER | 0.234269% | 0.230096% | 3,340,140 | 414,467 | 77,996 | 492,463 | 5,667,876 | 6,755,547 | 4,771,515 | 4,771,515 | 6,755,484 |
| 39758 | DEPT FACILITIES SUPP SVCS | 0.659211% | 0.643997% | 9,280,627 | 1,150,798 | 216,713 | 1,367,511 | 16,526,286 | 19,697,540 | 13,923,337 | 13,909,621 | 19,695,694 |
| 39785 | KY STATE FAIR BOARD | 0.595442% | 0.585486% | 8,503,882 | 1,054,481 | 198,575 | 1,253,056 | 15,143,114 | 18,048,949 | 12,758,020 | 12,745,452 | 18,047,258 |
| 50235 | COMM KY HERITAGE COUNCIL | 0.063592% | 0.056132% | 906,675 | 112,428 | 21,172 | 133,600 | 1,614,542 | 1,924,359 | 1,360,246 | 1,358,906 | 1,924,179 |
| 50529 | KY ARTS COUNCIL | 0.033984% | 0.031333% | 484,531 | 60,082 | 11,314 | 71,396 | 862,823 | 1,028,391 | 726,925 | 726,209 | 1,028,294 |
| 50550 | KY HISTORICAL SOCIETY | 0.108831% | 0.115676% | 1,551,673 | 192,407 | 36,233 | 228,640 | 2,763,119 | 3,293,338 | 2,327,918 | 2,325,625 | 3,293,030 |
| 50660 | DEPT OF FISH & WILDLIFE | 0.967038% | 0.957969% | 13,787,722 | 1,709,677 | 321,959 | 2,031,636 | 24,552,205 | 29,263,565 | 20,685,146 | 20,664,769 | 29,260,823 |
| 50665 | COMM KY HORSE PARK | 0.161652% | 0.173017% | 2,304,778 | 285,792 | 53,819 | 339,611 | 4,104,196 | 4,891,756 | 3,457,770 | 3,454,364 | 4,891,298 |
| 50670 | DEPT OF PARKS | 1.498937% | 1.501985% | 21,371,381 | 2,650,051 | 499,045 | 3,149,096 | 38,056,632 | 45,359,377 | 32,062,578 | 32,030,992 | 45,355,127 |
| 50850 | COMM OFFICE OF SECRETARY | 0.095756% | 0.090531% | 1,365,262 | 169,292 | 31,880 | 201,172 | 2,431,157 | 2,897,675 | 2,048,241 | 2,046,223 | 2,897,404 |
| 50852 | KY ARTISANS CTR AT BERA | 0.032870% | 0.031473% | 468,644 | 58,112 | 10,944 | 69,056 | 834,539 | 994,680 | 703,096 | 702,400 | 994,587 |
| 50860 | DEPT OF TOURISM | 0.076756% | 0.079843% | 1,094,368 | 135,702 | 25,555 | 161,257 | 1,948,764 | 2,322,716 | 1,641,827 | 1,641,210 | 2,322,498 |
| 51183 | EDUC PROF STANDARDS BD | 0.000000% | 0.004054% | - | - | - | - | - | - | - | - | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | 0.036894% | 0.036519% | 526,021 | 65,227 | 12,283 | 77,510 | 936,705 | 1,116,450 | 789,170 | 788,393 | 1,116,346 |
| 51407 | KY ENVIRONMENTAL EDUC COU | 0.005533% | 0.005403% | 78,883 | 9,781 | 1,842 | 11,623 | 140,478 | 167,434 | 118,352 | 118,235 | 167,419 |
| 51530 | EDUC OFFICE OF SECRETARY | 0.313038% | 0.287245% | 4,463,196 | 553,436 | 104,221 | 657,657 | 7,947,747 | 9,472,852 | 6,695,949 | 6,689,352 | 9,471,965 |
| 51531 | DEPT WORKFORCE INVESTMENT | 1.225624% | 1.193907% | 17,474,571 | 2,166,847 | 408,051 | 2,574,898 | 31,117,466 | 37,088,644 | 26,216,355 | 26,190,529 | 37,085,169 |
| 51532 | KY COMM ON PROPRIETARY ED | 0.005857% | 0.005509% | 83,500 | 10,354 | 1,950 | 12,304 | 148,704 | 177,239 | 125,282 | 125,159 | 177,222 |
| 51540 | EDUC DEPT OF EDUCATION | 0.747714% | 0.701345% | 10,660,678 | 1,321,924 | 248,939 | 1,570,863 | 18,983,771 | 22,626,595 | 15,993,760 | 15,978,004 | 22,624,475 |
| 51545 | KY EDUCATIONAL TV AUTHOR | 0.421341% | 0.378976% | 6,007,352 | 744,912 | 140,278 | 885,190 | 10,697,460 | 12,750,212 | 9,012,573 | 9,003,694 | 12,749,018 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 0.143481% | 0.149554% | 2,045,708 | 253,668 | 47,770 | 301,438 | 3,642,851 | 4,341,883 | 3,069,089 | 3,066,065 | 4,341,476 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 53721 | H&FS OFF OF THE SECRETARY | 1.344757% | 1.155919% | 19,173,133 | 2,377,468 | 447,714 | 2,825,182 | 34,142,143 | 40,693,731 | 28,764,635 | 28,736,299 | 40,689,918 |
| 53723 | OFFICE INSPECTOR GENERAL | 0.643199% | 0.678107% | 9,170,535 | 1,137,146 | 214,142 | 1,351,288 | 16,330,231 | 19,463,864 | 13,758,162 | 13,744,608 | 19,462,040 |
| 53724 | OFFICE OF HEALTH POLICY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | 0.481170% | 0.455096% | 6,860,377 | 850,687 | 160,197 | 1,010,884 | 12,216,464 | 14,560,700 | 10,292,328 | 10,282,188 | 14,559,335 |
| 53727 | DEPT FOR INCOME SUPPORT | 1.115214% | 1.131738% | 15,900,378 | 1,971,647 | 371,291 | 2,342,938 | 28,314,258 | 33,747,524 | 23,854,662 | 23,831,162 | 33,744,362 |
| 53728 | DEPT FOR PUBLIC HEALTH | 1.181671% | 1.137474% | 16,847,895 | 2,089,139 | 393,417 | 2,482,556 | 30,001,540 | 35,758,851 | 25,276,191 | 25,251,291 | 35,755,230 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 1.076797% | 1.100230% | 15,352,645 | 1,903,728 | 358,501 | 2,262,229 | 27,338,886 | 32,584,986 | 23,032,914 | 23,010,224 | 32,581,933 |
| 53730 | SERVE KY | 0.056358% | 0.049659% | 803,537 | 99,639 | 18,763 | 118,402 | 1,430,878 | 1,705,451 | 1,205,509 | 1,204,322 | 1,705,291 |
| 53736 | H&FS DEPT FOR COMM BASE S | 11.784188% | 11.713683% | 168,015,299 | 20,833,897 | 3,923,344 | 24,757,241 | 299,189,696 | 356,601,660 | 252,066,261 | 251,817,945 | 356,568,248 |
| 53739 | HEALTH DATA AND ANALYTICS | 0.068581% | 0.059862% | 977,809 | 121,248 | 22,833 | 144,081 | 1,741,209 | 2,075,332 | 1,466,962 | 1,465,517 | 2,075,137 |
| 53746 | DEPT FOR MEDICAID SERVICE | 0.450908% | 0.474735% | 6,428,903 | 797,184 | 150,122 | 947,306 | 11,448,139 | 13,644,940 | 9,645,017 | 9,635,515 | 13,643,662 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 0.383775% | 0.388918% | 5,471,740 | 678,496 | 127,771 | 806,267 | 9,743,694 | 11,613,427 | 8,209,028 | 8,200,941 | 11,612,338 |
| 54500 | J&PS OFF OF SECRETARY | 0.483542% | 0.421089% | 6,894,195 | 854,880 | 160,987 | 1,015,867 | 12,276,687 | 14,632,479 | 10,343,065 | 10,332,876 | 14,631,108 |
| 54515 | DEPT OF PUBLIC ADVOCACY | 1.869476% | 1.669634% | 26,654,416 | 3,305,148 | 622,410 | 3,927,558 | 47,464,276 | 56,572,268 | 39,988,485 | 39,949,091 | 56,566,968 |
| 54520 | J&PS DEPT OF KY STATE POL | 2.199443% | 2.069664% | 31,358,970 | 3,888,512 | 732,267 | 4,620,779 | 55,841,835 | 66,557,409 | 47,046,549 | 47,000,202 | 66,551,173 |
| 54523 | J&PS OF JUVENILE JUSTICE | 2.137900% | 3.053787% | 30,481,517 | 3,779,708 | 711,777 | 4,491,485 | 54,279,315 | 64,895,055 | 45,730,131 | 45,685,081 | 64,888,993 |
| 54525 | DEPT OF CRIMINAL JUST TRN | 0.503077% | 0.449053% | 7,172,710 | 889,416 | 167,491 | 1,056,907 | 12,772,662 | 15,223,628 | 10,760,923 | 10,750,322 | 15,222,202 |
| 54527 | J&PS DEPT OF CORRECTIONS | 1.041133% | 0.976235% | 14,844,152 | 1,840,675 | 346,627 | 2,187,302 | 26,433,409 | 31,505,756 | 22,270,054 | 22,248,115 | 31,502,804 |
| 55790 | OFFICE OF THE SECRETARY | 0.351029% | 0.371414% | 5,004,862 | 620,603 | 116,869 | 737,472 | 8,912,303 | 10,622,499 | 7,508,584 | 7,501,187 | 10,621,504 |
| 55793 | DEPT PERSONNEL ADMIN | 0.131883% | 0.117263% | 1,880,348 | 233,163 | 43,908 | | | | | | |

Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | 2020 Proportionate Share | 2019 Proportionate Share | FYE 2020 Salary | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|-----------------------------|-----------------------------------|--------------------------|--------------------------|-----------------|--|------------------|---------------------|--|--------------------------------|--------------------------------|------------------------------------|------------------------------------|
| | | | | | Employer Contributions | Implicit Subsidy | Total Contributions | Discount Rate 5.43% | Discount Rate Less 1.00% 4.43% | Discount Rate Plus 1.00% 6.43% | Health Care Trend Rate 1% Decrease | Health Care Trend Rate 1% Increase |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 56102 | OFFICE OF THE SECRETARY | 0.234658% | 0.248220% | 3,345,674 | 414,864 | 78,125 | 492,989 | 5,957,751 | 7,100,993 | 5,019,384 | 5,014,439 | 7,100,327 |
| 56106 | DEPT OF WRKPLACE STANDARD | 0.357192% | 0.307144% | 5,092,739 | 631,500 | 118,921 | 750,421 | 9,068,776 | 10,808,998 | 7,640,412 | 7,632,885 | 10,807,985 |
| 56107 | DEPT OF WORKERS CLAIMS | 0.394888% | 0.405514% | 5,630,193 | 698,144 | 131,471 | 829,615 | 10,025,843 | 11,949,717 | 8,446,737 | 8,438,416 | 11,948,598 |
| 56113 | KY OSH REVIEW COMMISSION | 0.015681% | 0.015601% | 236,401 | 29,314 | 5,520 | 34,834 | 420,976 | 501,758 | 354,671 | 354,322 | 501,711 |
| 56114 | WORKERS COMP FUNDING COMM | 0.051901% | 0.054045% | 739,993 | 91,759 | 17,280 | 109,039 | 1,317,719 | 1,570,578 | 1,110,173 | 1,109,080 | 1,570,431 |
| 56115 | GEN ADM PROG SUPP S SERV | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 57122 | MINE SAFETY REV COMM | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 0.273654% | 0.249555% | 3,901,679 | 483,808 | 91,108 | 574,916 | 6,947,823 | 8,281,052 | 5,853,517 | 5,847,750 | 8,280,276 |
| 57124 | KY STATE NATURE PRES COMM | 0.000000% | 0.001945% | - | - | - | - | - | - | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | 0.163145% | 0.144663% | 2,326,077 | 288,434 | 54,316 | 342,750 | 4,142,102 | 4,936,936 | 3,489,706 | 3,486,268 | 4,936,473 |
| 57127 | DEPT FOR ENERGY DEV & IND | 0.000000% | 0.001590% | - | - | - | - | - | - | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | 1.537828% | 1.417689% | 21,925,881 | 2,718,809 | 511,993 | 3,230,802 | 39,044,039 | 46,536,258 | 32,894,465 | 32,862,059 | 46,531,898 |
| 57129 | DEPT FOR ENVIRONMENT PROTECT | 2.150208% | 1.898930% | 30,657,001 | 3,801,468 | 715,875 | 4,517,343 | 54,591,804 | 65,067,508 | 45,993,402 | 45,948,092 | 65,061,411 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 0.269856% | 0.232550% | 3,847,522 | 477,093 | 89,844 | 566,937 | 6,851,396 | 8,166,120 | 5,772,277 | 5,766,590 | 8,165,355 |
| 57140 | KY NATURE PRESERVES | 0.067571% | 0.043446% | 963,402 | 119,462 | 22,497 | 141,959 | 1,715,566 | 2,044,768 | 1,445,358 | 1,443,934 | 2,044,576 |
| 57141 | OFFICE OF ENERGY POLICY | 0.021459% | 0.017440% | 305,960 | 37,939 | 7,144 | 45,083 | 544,824 | 649,371 | 459,013 | 458,560 | 649,311 |
| 58175 | BRD OF CLMS & CRIMS VICTI | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | 0.150431% | 0.135474% | 2,144,794 | 265,955 | 50,083 | 316,038 | 3,819,305 | 4,552,197 | 3,217,751 | 3,214,581 | 4,551,770 |
| 58671 | KY CLAIMS COMMISSION | 0.020472% | 0.024174% | 291,882 | 36,193 | 6,816 | 43,009 | 519,765 | 619,504 | 437,900 | 437,469 | 619,446 |
| 58675 | OFFICE OF THE SECRETARY | 0.198722% | 0.185192% | 2,833,310 | 351,330 | 66,161 | 417,491 | 5,045,369 | 6,013,532 | 4,250,705 | 4,246,518 | 6,012,969 |
| 58676 | DEPT OF INSURANCE | 0.262513% | 0.281072% | 3,742,835 | 464,112 | 87,399 | 551,511 | 6,664,964 | 7,943,914 | 5,615,208 | 5,609,677 | 7,943,169 |
| 58677 | OFF OF OCCUP & PROFESSION | 0.090389% | 0.091221% | 1,288,732 | 159,803 | 30,093 | 189,896 | 2,294,894 | 2,735,264 | 1,933,440 | 1,931,535 | 2,735,008 |
| 58678 | KY BOXING & WRESTLING AUT | 0.003814% | 0.003384% | 54,375 | 6,743 | 1,270 | 8,013 | 96,834 | 115,416 | 81,582 | 81,502 | 115,405 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 0.055212% | 0.055212% | 848,003 | 105,152 | 19,802 | 124,954 | 1,510,066 | 1,799,835 | 1,272,226 | 1,270,972 | 1,799,667 |
| 58681 | DEPT OF CHARITABLE GAMING | 0.073005% | 0.066841% | 1,040,878 | 129,069 | 24,306 | 153,375 | 1,853,530 | 2,209,206 | 1,561,592 | 1,560,054 | 2,208,999 |
| 58685 | DEPT OF FINANCIAL INSTITU | 0.359475% | 0.328055% | 5,125,278 | 635,534 | 119,681 | 755,215 | 9,126,740 | 10,878,084 | 7,689,246 | 7,681,671 | 10,877,064 |
| 58690 | DEPT OF HOUSING & BUILD C | 0.607250% | 0.549665% | 8,657,984 | 1,073,590 | 202,173 | 1,275,763 | 15,417,519 | 18,376,010 | 12,989,205 | 12,976,409 | 18,374,288 |
| 014A | BRECKINRIDGE CO ATTORNEY | 0.005800% | 0.006384% | 72,435 | 8,982 | 1,691 | 10,673 | 128,977 | 153,726 | 108,662 | 108,555 | 153,712 |
| 024A | CHRISTIAN COUNTY ATTORNEY | 0.001588% | 0.001548% | 22,640 | 2,807 | 529 | 3,336 | 40,318 | 48,055 | 33,968 | 33,934 | 48,050 |
| 031A | EDMONSON COUNTY ATTORNEY | 0.003171% | 0.002572% | 45,212 | 5,606 | 1,056 | 6,662 | 80,509 | 95,958 | 67,828 | 67,762 | 95,949 |
| 060A | KNOTT COUNTY ATTORNEY | 0.007581% | 0.007319% | 108,090 | 13,403 | 2,524 | 15,927 | 192,475 | 229,409 | 162,159 | 161,999 | 229,387 |
| 071A | LOGAN COUNTY ATTORNEY | 0.005679% | 0.007043% | 80,965 | 10,040 | 1,891 | 11,931 | 144,185 | 171,852 | 121,475 | 121,355 | 171,836 |
| 086A | MONROE CO ATTORNEY | 0.000000% | 0.001895% | - | - | - | - | - | - | - | - | - |
| 116A | WAYNE COUNTY ATTORNEY | 0.002214% | 0.002214% | - | - | - | - | - | - | - | - | - |
| W002 | ALLEN COUNTY ATTORNEY | 0.008179% | 0.006063% | 116,611 | 14,460 | 2,723 | 17,183 | 207,657 | 247,505 | 174,951 | 174,778 | 247,482 |
| W003 | ANDERSON COUNTY ATTORNEY | 0.000084% | 0.000432% | 1,197 | 148 | 28 | 176 | 2,133 | 2,542 | 1,797 | 1,795 | 2,542 |
| W005 | BARREN COUNTY ATTORNEY | 0.015025% | 0.016664% | 214,223 | 26,564 | 5,002 | 31,566 | 381,471 | 454,672 | 321,388 | 321,071 | 454,629 |
| W007 | BELL COUNTY ATTORNEY | 0.012373% | 0.011724% | 176,405 | 21,874 | 4,119 | 25,993 | 314,139 | 374,420 | 264,661 | 264,400 | 374,385 |
| W008 | BOONE COUNTY ATTORNEY | 0.043325% | 0.041469% | 617,717 | 76,597 | 14,424 | 91,021 | 1,099,982 | 1,311,059 | 926,731 | 925,818 | 1,310,936 |
| W011 | BOYLE COUNTY ATTORNEY | 0.001205% | 0.000630% | 17,181 | 2,130 | 401 | 2,531 | 30,594 | 36,465 | 25,775 | 25,750 | 36,461 |
| W015 | BULLITT COUNTY ATTORNEY | 0.002380% | 0.002332% | 33,934 | 4,208 | 792 | 5,000 | 60,426 | 72,021 | 50,909 | 50,859 | 72,015 |
| W021 | CARROLL COUNTY ATTORNEY | 0.005483% | 0.005191% | 78,170 | 9,693 | 1,825 | 11,518 | 139,208 | 165,921 | 117,283 | 117,167 | 165,906 |
| W022 | CHILD SUPPORT ENFORCEMENT | 0.005783% | 0.006155% | 82,447 | 10,223 | 1,925 | 12,148 | 146,825 | 175,000 | 123,700 | 123,578 | 174,983 |
| W023 | CASEY COUNTY ATTORNEY | 0.004658% | 0.004777% | 66,411 | 8,235 | 1,551 | 9,786 | 118,262 | 140,956 | 99,636 | 99,537 | 140,943 |
| W025 | CLARK COUNTY ATTORNEY | 0.012119% | 0.009670% | 172,792 | 21,426 | 4,035 | 25,461 | 307,690 | 366,733 | 259,228 | 258,973 | 366,699 |
| W028 | CRITTENDEN CO ATTORNEY | 0.002414% | 0.001700% | 34,414 | 4,267 | 804 | 5,071 | 61,289 | 73,050 | 51,636 | 51,585 | 73,043 |
| W030 | DAVIESS COUNTY ATTORNEY | 0.003033% | 0.003132% | 43,250 | 5,363 | 1,010 | 6,373 | 77,005 | 91,782 | 64,877 | 64,813 | 91,773 |
| W036 | FLOYD COUNTY ATTORNEY | 0.003434% | 0.006591% | 48,964 | 6,072 | 1,143 | 7,215 | 87,186 | 103,916 | 73,454 | 73,382 | 103,907 |
| W037 | FRANKLIN COUNTY ATTORNEY | 0.017363% | 0.017671% | 247,554 | 30,697 | 5,781 | 36,478 | 440,831 | 525,422 | 371,398 | 371,032 | 525,373 |
| W039 | GALLATIN COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| W040 | GARRARD COUNTY ATTORNEY | 0.005513% | 0.005170% | 78,605 | 9,747 | 1,835 | 11,582 | 139,970 | 166,829 | 117,924 | 117,808 | 166,813 |
| W041 | GRANT COUNTY CHILD SUPPOR | 0.002493% | 0.002019% | 35,551 | 4,408 | 830 | 5,238 | 63,295 | 75,441 | 53,326 | 53,273 | 75,434 |
| W042 | GRAVES COUNTY ATTORNEY | 0.011885% | 0.011992% | 169,453 | 21,012 | 3,957 | 24,969 | 301,749 | 359,652 | 254,223 | 253,972 | 359,619 |
| W046 | HANCOCK COUNTY ATTORNEY | 0.001453% | 0.001519% | 20,717 | 2,569 | 484 | 3,053 | 36,890 | 43,969 | 31,080 | 31,049 | 43,965 |
| W049 | HARRISON COUNTY ATTORNEY | 0.005373% | 0.005564% | 76,601 | 9,498 | 1,789 | 11,287 | 136,416 | 162,593 | 114,930 | 114,816 | 162,577 |
| W053 | HICKMAN COUNTY ATTORNEY | 0.003012% | 0.002340% | 42,940 | 5,325 | 1,003 | 6,328 | 76,472 | 91,146 | 64,427 | 64,364 | 91,138 |
| W054 | HOPKINS COUNTY ATTORNEY | 0.018696% | 0.019249% | 266,560 | 33,053 | 6,225 | 39,278 | 474,674 | 565,760 | 399,911 | 399,517 | 565,707 |
| W055 | JACKSON COUNTY ATTORNEY | 0.000168% | 0.000956% | 2,394 | 297 | 56 | 353 | 4,265 | 5,084 | 3,594 | 3,590 | 5,083 |
| W056 | JEFFERSON CO ATTORNEY | 0.003298% | 0.005625% | 47,023 | 5,831 | 1,098 | 6,929 | 83,733 | 99,801 | 70,545 | 70,475 | 99,792 |
| W062 | LARUE COUNTY ATTORNEY | 0.006750% | 0.007204% | 102,713 | 12,736 | 2,398 | 15,134 | 182,903 | 218,000 | 154,095 | 153,943 | 217,980 |
| W063 | LARUE COUNTY ATTORNEY | 0.002216% | 0.002229% | 31,600 | 3,918 | 738 | 4,656 | 56,262 | 67,058 | 47,401 | 47,354 | 67,052 |
| W065 | LEE COUNTY ATTORNEY | 0.003093% | 0.003210% | 44,104 | 5,469 | 1,030 | 6,499 | 78,528 | 93,597 | 66,160 | 66,095 | 93,589 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 0.003274% | 0.001611% | 46,683 | 5,789 | 1,090 | 6,879 | 83,124 | 99,075 | 70,032 | 69,963 | 99,065 |
| W074 | MCCRACKEN COUNTY ATTORNEY | 0.008729% | 0.008647% | 124,456 | 15,433 | 2,906 | 18,339 | 221,621 | 264,149 | 186,715 | 186,531 | 264,124 |
| W076 | MADISON COUNTY ATTORNEY | 0.045946% | 0.043872% | 655,080 | 81,230 | 15,297 | 96,527 | 1,166,527 | 1,390,373 | 982,795 | 981,826 | 1,390,243 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | 2020 Proportionate Share (3) | 2019 Proportionate Share (4) | FYE 2020 Salary (5) | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|------------------------|--|-------------------------|----------------------------|--|--|--|--|--|
| | | | | | Employer Contributions (6) | Implicit Subsidy (7) | Total Contributions (8) | Discount Rate 5.43% (9) | Discount Rate Less 1.00% 4.43% (10) | Discount Rate Plus 1.00% 6.43% (11) | Health Care Trend Rate 1% Decrease (12) | Health Care Trend Rate 1% Increase (13) |
| W077 | MAGOFFIN CO ATTORNEY | 0.005421% | 0.005300% | 77,289 | 9,584 | 1,805 | 11,389 | 137,634 | 164,045 | 115,956 | 115,842 | 164,030 |
| W082 | MEADE COUNTY ATTORNEY | 0.006418% | 0.006372% | 91,506 | 11,347 | 2,137 | 13,484 | 162,947 | 194,215 | 137,282 | 137,147 | 194,197 |
| W083 | MENIFEE COUNTY ATTORNEY | 0.001389% | 0.001128% | 19,800 | 2,455 | 462 | 2,917 | 35,265 | 42,033 | 29,711 | 29,662 | 42,029 |
| W084 | MERCER COUNTY ATTORNEY | 0.002394% | 0.002276% | 34,127 | 4,232 | 797 | 5,029 | 60,781 | 72,445 | 51,208 | 51,158 | 72,438 |
| W087 | MONTGOMERY CO ATTORNEY | 0.008252% | 0.006766% | 117,659 | 14,590 | 2,747 | 17,337 | 209,511 | 249,714 | 176,512 | 176,338 | 249,691 |
| W088 | MORGAN COUNTY ATTORNEY | 0.007246% | 0.006310% | 103,317 | 12,811 | 2,412 | 15,223 | 183,969 | 219,271 | 154,993 | 154,841 | 219,251 |
| W093 | OLDHAM COUNTY ATTORNEY | 0.016472% | 0.016653% | 234,851 | 29,122 | 5,484 | 34,606 | 418,209 | 498,460 | 352,340 | 351,992 | 498,413 |
| W094 | OWEN COUNTY ATTORNEY | 0.003823% | 0.003754% | 54,513 | 6,760 | 1,273 | 8,033 | 97,062 | 115,688 | 81,775 | 81,694 | 115,677 |
| W096 | PENDLETON COUNTY ATTORNEY | 0.000000% | 0.000000% | - | - | - | - | - | - | - | - | - |
| W100 | PULASKI COUNTY ATTORNEY | 0.015737% | 0.015763% | 224,369 | 27,822 | 5,239 | 33,061 | 399,548 | 476,218 | 336,618 | 336,286 | 476,173 |
| W102 | ROCKCASTLE CO ATTORNEY | 0.007895% | 0.007820% | 112,558 | 13,957 | 2,629 | 16,586 | 200,447 | 238,911 | 168,876 | 168,709 | 238,888 |
| W103 | ROWAN COUNTY ATTORNEY | 0.006989% | 0.007367% | 99,652 | 12,357 | 2,327 | 14,684 | 177,444 | 211,494 | 149,496 | 149,349 | 211,475 |
| W106 | SHELBY COUNTY ATTORNEY | 0.004548% | 0.004586% | 64,845 | 8,041 | 1,514 | 9,555 | 115,470 | 137,627 | 97,283 | 97,187 | 137,614 |
| W107 | SIMPSON COUNTY ATTORNEY | 0.004507% | 0.003981% | 64,264 | 7,969 | 1,501 | 9,470 | 114,429 | 136,386 | 96,406 | 96,311 | 136,374 |
| W108 | SPENCER COUNTY ATTORNEY | 0.003901% | 0.004648% | 55,616 | 6,896 | 1,299 | 8,195 | 99,043 | 118,048 | 83,443 | 83,361 | 118,037 |
| W110 | TODD COUNTY ATTORNEY | 0.000000% | 0.000134% | - | - | - | - | - | - | - | - | - |
| W111 | TRIGG COUNTY ATTORNEY | 0.005102% | 0.006520% | 72,738 | 9,020 | 1,699 | 10,719 | 129,535 | 154,392 | 109,133 | 109,025 | 154,377 |
| W112 | TRIMBLE COUNTY ATTORNEY | 0.004887% | 0.004223% | 69,672 | 8,639 | 1,627 | 10,266 | 124,076 | 147,886 | 104,534 | 104,431 | 147,872 |
| W113 | UNION COUNTY ATTORNEY | 0.006498% | 0.005914% | 92,650 | 11,489 | 2,163 | 13,652 | 164,978 | 196,636 | 138,994 | 138,857 | 196,618 |
| W117 | WEBSTER COUNTY ATTORNEY | 0.007159% | 0.006978% | 102,077 | 12,658 | 2,383 | 15,041 | 181,760 | 216,639 | 153,133 | 152,982 | 216,618 |
| W118 | WHITLEY COUNTY ATTORNEY | 0.012198% | 0.012638% | 173,909 | 21,565 | 4,061 | 25,626 | 309,696 | 369,124 | 260,918 | 260,661 | 369,089 |
| X034 | FAYETTE CO ATTORNEY OFF | 0.004463% | 0.008091% | 63,637 | 7,891 | 1,486 | 9,377 | 113,311 | 135,055 | 95,465 | 95,370 | 135,042 |
| X059 | KENTON COUNTY ATTORNEY | 0.005208% | 0.005077% | 74,254 | 9,208 | 1,734 | 10,942 | 132,226 | 157,599 | 111,400 | 111,290 | 157,585 |
| TOTAL | | 100.000000% | 100.000000% | 1,425,769,022 | 164,392,787 | 33,293,287 | 197,686,074 | 2,538,908,031 | 3,026,102,943 | 2,139,021,042 | 2,136,913,846 | 3,025,819,408 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2021 | |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) |
| 1430 | EASTERN KY UNIV | 1,689,052 | (6,239,300) | (4,550,248) | - | (4,550,248) | 243,436 |
| 1433 | KET FOUNDATION | 339,756 | 25,071 | 364,827 | - | 364,827 | 48,968 |
| 1434 | KY BAR ASSOCIATION | - | (755,957) | (755,957) | - | (755,957) | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 42,956 | 15,265 | 58,221 | - | 58,221 | 6,191 |
| 1436 | LOTUS | 169,390 | 141,822 | 311,212 | - | 311,212 | 24,413 |
| 1437 | SANCTUARY INC | 109,481 | 28,961 | 138,442 | - | 138,442 | 15,779 |
| 1438 | O A S I S | 128,677 | 23,095 | 151,772 | - | 151,772 | 18,546 |
| 1439 | BARREN RIVER CHILD ADVOCA | 78,265 | 118,597 | 196,862 | - | 196,862 | 11,280 |
| 1440 | MOREHEAD STATE UNIVERSITY | 761,561 | (1,670,608) | (909,047) | - | (909,047) | 109,760 |
| 1445 | MURRAY STATE UNIV | 1,770,835 | (1,412,660) | 358,175 | - | 358,175 | 255,223 |
| 1450 | NORTHERN KY UNIVERSITY | 6,400,537 | (322,320) | 6,078,217 | - | 6,078,217 | 922,481 |
| 1451 | SILVERLEAF | 69,009 | 25,248 | 94,257 | - | 94,257 | 9,946 |
| 1452 | SPRINGHAVEN INC | 100,251 | 61,895 | 162,146 | - | 162,146 | 14,449 |
| 1453 | SAFE HARBOR | 152,813 | 87,381 | 240,194 | - | 240,194 | 22,024 |
| 1454 | D.O.V.E.S. | 90,968 | 80,663 | 171,631 | - | 171,631 | 13,111 |
| 1455 | GATEWAY CHILD ADVOCACY | 24,412 | (22,890) | (22,890) | - | (22,890) | - |
| 1456 | JUDIS PLACE FOR KIDS, INC. | 24,412 | (45,102) | (20,690) | - | (20,690) | 3,518 |
| 1457 | KY RIVER CHILD ADVOCACY | 25,250 | 16,239 | 41,489 | - | 41,489 | 3,639 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 133,463 | 32,552 | 166,015 | - | 166,015 | 19,235 |
| 1459 | NURSING HOME OMBUDSMAN | 43,741 | (4,958) | 38,783 | - | 38,783 | 6,304 |
| 1465 | WESTERN KENTUCKY UNIV | 2,877,797 | (1,453,203) | 1,424,594 | - | 1,424,594 | 414,764 |
| 1480 | KASAP | 89,746 | 36,937 | 126,683 | - | 126,683 | 12,935 |
| 1481 | KDVA | 155,950 | 49,125 | 205,075 | - | 205,075 | 22,476 |
| 1482 | KACAC | - | (12,546) | (12,546) | - | (12,546) | - |
| 1483 | PENNYRILE CHILD ADV CTR | 27,350 | 739 | 28,089 | - | 28,089 | 3,942 |
| 1484 | BUFFALO TR CHILD ADV INC | 23,298 | 15,238 | 38,536 | - | 38,536 | 3,358 |
| 1485 | CUMBERLAND V C A CENTER | 53,490 | 29,655 | 83,145 | - | 83,145 | 7,709 |
| 1486 | LAKE CUMB CHILD ADV CTR | 26,456 | (696) | 25,760 | - | 25,760 | 3,813 |
| 1487 | B.R.A.S.S. | 118,583 | (4,436) | 114,147 | - | 114,147 | 17,091 |
| 1488 | WOMEN AWARE | 41,872 | (896) | 40,976 | - | 40,976 | 6,035 |
| 1489 | BETHANY HOUSE ABUSE SHEL | 91,122 | 15,868 | 106,990 | - | 106,990 | 13,133 |
| 1490 | HOPE HARBOR INC | 85,764 | 90,095 | 175,859 | - | 175,859 | 12,361 |
| 1491 | CHILD ADV CTR OF GRN RVR | 21,673 | (15,720) | 5,953 | - | 5,953 | 3,124 |
| 1492 | CSG HEADQUARTERS | 702,935 | (250,071) | 452,864 | - | 452,864 | 101,311 |
| 1994 | KY HIGHER ED STUD LN CORP | 2,122,836 | (458,582) | 1,664,254 | - | 1,664,254 | 305,955 |
| 3022 | LEX FAYETTE CO HLTH DEPT | 1,192,959 | 12,509 | 1,205,468 | - | 1,205,468 | 171,936 |
| 3023 | LAKE CUMBERLAND DISTRICT | 1,007,689 | (279,116) | 728,573 | - | 728,573 | 145,234 |
| 3024 | WEDCO DIST HEALTH DEPT | 523,225 | (3,945) | 519,280 | - | 519,280 | 75,410 |
| 3025 | NORTHERN KY DIST HLTH DEP | 1,173,086 | (85,175) | 1,087,911 | - | 1,087,911 | 169,072 |
| 3026 | BARREN RVR DIST HLTH DEPT | 749,621 | (824,447) | (74,826) | - | (74,826) | 108,040 |
| 3027 | GREEN RVR DIST HLTH DEPT | 1,126,100 | (139,213) | 986,887 | - | 986,887 | 162,300 |
| 3028 | LINCOLN TRL DIST HLTH DEP | 656,328 | (28,731) | 627,597 | - | 627,597 | 94,594 |
| 3029 | PURCHASE DIST HLTH DEPT | 327,276 | (174,786) | 152,490 | - | 152,490 | 47,169 |
| 3030 | MERCER CO HEALTH DEPT | 107,752 | (73,529) | 34,223 | - | 34,223 | 15,530 |
| 3031 | CUMBERLAND VLY DIST HEALT | 376,256 | (476,891) | (100,635) | - | (100,635) | 54,228 |
| 3033 | KY RIVER DIST HEALTH DEPT | 485,927 | (566,055) | (80,128) | - | (80,128) | 70,035 |
| 3034 | BOURBON CO HEALTH CENTER | 103,284 | 4,513 | 107,797 | - | 107,797 | 14,886 |
| 3035 | CLARK CO HEALTH DEPT | 267,960 | (270,461) | (2,501) | - | (2,501) | 38,620 |
| 3036 | GATEWAY DIST HEALTH DEPT | 398,127 | 128,335 | 526,462 | - | 526,462 | 57,380 |
| 3037 | BOYLE CO HEALTH DEPT | 92,838 | (27,556) | 65,282 | - | 65,282 | 13,380 |
| 3038 | PIKE CO HEALTH DEPT | 321,997 | (279,416) | 42,581 | - | 42,581 | 46,408 |
| 3039 | FLOYD CO HEALTH CENTER | 190,116 | (64,276) | 125,840 | - | 125,840 | 27,401 |
| 3040 | MARTIN CO HEALTH DEPT | 81,100 | (13,810) | 67,290 | - | 67,290 | 11,689 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 127,351 | (65,777) | 61,574 | - | 61,574 | 18,355 |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 259,033 | (82,039) | 176,994 | - | 176,994 | 37,333 |
| 3045 | PENNYRILE DIST HLTH DEPT | 246,293 | (109,420) | 136,873 | - | 136,873 | 35,497 |
| 3047 | BREATHITT CO HEALTH DEPT | 224,670 | (157,286) | 67,384 | - | 67,384 | 32,381 |
| 3048 | GREENUP CO HLTH DEPT | 166,821 | (63,075) | 103,746 | - | 103,746 | 24,043 |
| 3049 | WHITLEY CO HEALTH DEPT | 315,323 | (237,989) | 77,334 | - | 77,334 | 45,446 |
| 3050 | LAUREL CO HEALTH DEPT | 216,246 | 12,676 | 228,922 | - | 228,922 | 31,167 |
| 3051 | KNOX CO HEALTH DEPT | 317,269 | (155,967) | 161,302 | - | 161,302 | 45,727 |
| 3052 | MONROE CO HEALTH DEPT | 59,448 | (20,870) | 38,578 | - | 38,578 | 8,568 |
| 3053 | BULLITT CO HEALTH DEPT | 239,473 | 51,963 | 291,436 | - | 291,436 | 34,514 |
| 3054 | THREE RIVERS DIST HLTH | 296,646 | (160,711) | 135,935 | - | 135,935 | 42,754 |
| 3055 | ESTILL CO HEALTH DEPT | 66,986 | (75,565) | (8,579) | - | (8,579) | 9,654 |
| 3056 | OLDHAM CO HEALTH DEPT | 190,326 | 32,777 | 223,103 | - | 223,103 | 27,431 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Net Employer OPEB Expense | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|---|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) |
| 3057 | LEWIS CO HEALTH DEPT | 97,321 | (20,290) | 77,031 | - | 77,031 | 14,026 |
| 3058 | FLEMING CO HEALTH DEP | 65,507 | (15,162) | 50,345 | - | 50,345 | 9,441 |
| 3059 | JESSAMINE CO HEALTH DEPT | 166,402 | (64,416) | 101,986 | - | 101,986 | 23,983 |
| 3060 | POWELL CO HEALTH DEPT | 57,186 | 7,229 | 64,415 | - | 64,415 | 8,242 |
| 3061 | ANDERSON CO HEALTH DEPT | 71,979 | (51,714) | 20,265 | - | 20,265 | 10,374 |
| 3062 | MADISON CO HEALTH DEPT | 668,760 | (225,669) | 443,091 | - | 443,091 | 96,386 |
| 3064 | JOHNSON CO HEALTH DEPT | 231,007 | (16,551) | 214,456 | - | 214,456 | 33,294 |
| 3065 | MAGOFFIN CO HEALTH DEPT | 83,658 | (36,060) | 47,598 | - | 47,598 | 12,057 |
| 3066 | ALLEN CO HEALTH DEPT | 162,398 | 10,519 | 172,917 | - | 172,917 | 23,406 |
| 3067 | FRANKLIN CO HEALTH DEPT | 440,935 | (83,292) | 357,643 | - | 357,643 | 63,550 |
| 3068 | LINCOLN CO HEALTH DEPT | 82,757 | (15,234) | 67,523 | - | 67,523 | 11,927 |
| 3069 | WOODFORD CO HEALTH DEPT | 94,118 | (5,871) | 88,247 | - | 88,247 | 13,565 |
| 3072 | MARSHALL CO HEALTH DEPT | 128,163 | (36,461) | 91,702 | - | 91,702 | 18,472 |
| 3073 | CHRISTIAN CO HEALTH DEPT | 218,977 | (187,429) | 31,548 | - | 31,548 | 31,560 |
| 3074 | CHRISTIAN CO HEALTH DEPT | 248,570 | (51,961) | 196,609 | - | 196,609 | 35,825 |
| 3075 | HOPKINS CO HEALTH DEPT | 280,745 | 22,409 | 303,154 | - | 303,154 | 40,463 |
| 3076 | TODD CO HEALTH DEPT | 59,337 | (97,396) | (38,059) | - | (38,059) | 8,552 |
| 3077 | BRACKEN CO HEALTH DEPT | 68,391 | 6,521 | 74,912 | - | 74,912 | 9,857 |
| 3078 | MONTGOMERY CO HEALTH DEPT | 274,692 | (22,150) | 252,542 | - | 252,542 | 39,590 |
| 3079 | GARRARD COUNTY HEALTH DPT | 64,544 | (28,867) | 35,677 | - | 35,677 | 9,302 |
| 3080 | BRECKINRIDGE CO HEALTH BD | 90,693 | (17,627) | 73,066 | - | 73,066 | 13,071 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 195,563 | (57,919) | 137,644 | - | 137,644 | 28,186 |
| 3082 | LAWRENCE CO HEALTH DEPT | 129,892 | (11,102) | 118,790 | - | 118,790 | 18,721 |
| 3083 | GRAVES CO HEALTH CENTER | 200,492 | 43,171 | 243,663 | - | 243,663 | 28,896 |
| 3084 | CALLOWAY CO HEALTH DEPT | 107,330 | (18,640) | 88,690 | - | 88,690 | 15,469 |
| 3085 | BELL CO HEALTH DEPT | 167,685 | (72,694) | 94,991 | - | 94,991 | 24,168 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 91,141 | (2,858) | 88,283 | - | 88,283 | 13,136 |
| 3087 | HARLAN CO HEALTH DEPT | 135,139 | (105,845) | 29,294 | - | 29,294 | 19,477 |
| 3088 | CARTER CO HEALTH DEPT | 63,083 | (46,479) | 16,604 | - | 16,604 | 9,092 |
| 3801 | KENTUCKY STATE UNIVERSITY | 845,800 | 301,685 | 1,147,485 | - | 1,147,485 | 121,901 |
| 5470 | KCTCS | 3,554,896 | (1,249,671) | 2,305,225 | - | 2,305,225 | 512,352 |
| 7403 | ASST OF COMMONWEALTH ATTY | 202,000 | 46,316 | 248,316 | - | 248,316 | 29,113 |
| 7407 | KENTUCKY HOUSING CORP | 2,075,439 | (67,953) | 2,007,486 | - | 2,007,486 | 299,124 |
| 7408 | FRANKLIN CO COUNCIL AGING | 24,916 | (120) | 24,796 | - | 24,796 | 3,591 |
| 7409 | MUN ELEC POW ASSOC OF KY | 25,263 | 3,194 | 28,457 | - | 28,457 | 3,641 |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 38,671 | (63,468) | (24,797) | - | (24,797) | 5,574 |
| 7416 | KY OFFICE OF BAR ADMISSIO | 34,800 | (3,339) | 31,461 | - | 31,461 | 5,016 |
| 7417 | KY ASSOC OF REGIONAL PROG | 22,084 | (8,359) | 13,725 | - | 13,725 | 3,183 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 6,228 | 14,699 | 20,927 | - | 20,927 | 898 |
| 7718 | MASTER COMM BOONE CO | 24,775 | (19,401) | 5,374 | - | 5,374 | 3,571 |
| 7720 | MASTER COMM CAMPBELL CO | 19,915 | 455 | 20,370 | - | 20,370 | 2,870 |
| 7724 | MASTER COMM CHRISTIAN CO | 7,175 | 3,910 | 11,085 | - | 11,085 | 1,034 |
| 7725 | MASTER COMM CLARK CO | 4,059 | 835 | 4,894 | - | 4,894 | 585 |
| 7727 | MASTER COMM CLINTON/CUMBE | 7,626 | 6,159 | 13,785 | - | 13,785 | 1,099 |
| 7730 | MASTER COMM DAVIESS CO | 20,310 | (8,244) | 12,066 | - | 12,066 | 2,927 |
| 7734 | MASTER COMM FAYETTE CO | 40,299 | 7,071 | 47,370 | - | 47,370 | 5,808 |
| 7740 | MASTER COMM GARRARD CO | 2,370 | (2,175) | 195 | - | 195 | 342 |
| 7741 | MASTER COMM GRANT CO | 10,123 | (11,922) | (1,799) | - | (1,799) | 1,459 |
| 7743 | MASTER COMM GRAYSON CO | 4,136 | (10,230) | (6,094) | - | (6,094) | 596 |
| 7747 | MASTER COMM HARDIN CO | 31,828 | 10,851 | 42,679 | - | 42,679 | 4,587 |
| 7750 | MASTER COMMISSIONER HART COUNTY | 7,777 | 12,592 | 20,369 | - | 20,369 | 1,121 |
| 7751 | MASTER COMM HENDERSON CO | - | (7,132) | (7,132) | - | (7,132) | - |
| 7752 | HENRY/ TRIMBLE MASTER COM | 10,786 | 18,769 | 29,555 | - | 29,555 | 1,555 |
| 7753 | MASTER COMM HOPKINS CO | 17,550 | 5,609 | 23,159 | - | 23,159 | 2,529 |
| 7756 | MASTER COMM JEFF CIRCUIT | 77,072 | (13,269) | 63,803 | - | 63,803 | 11,108 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | 12,825 | (10,972) | 1,853 | - | 1,853 | 1,848 |
| 7759 | MASTER COMM KENTON CO | 34,691 | 1,999 | 36,690 | - | 36,690 | 5,000 |
| 7763 | MASTER COMM LAUREL CO | 11,717 | (2,053) | 9,664 | - | 9,664 | 1,689 |
| 7773 | MASTER COMM MCCracken CO | 22,002 | 7,616 | 29,618 | - | 29,618 | 3,171 |
| 7776 | MASTER COMM MADISON CO | 18,656 | 263 | 18,919 | - | 18,919 | 2,689 |
| 7781 | MASTER COMM MASON CO | - | (10,741) | (10,741) | - | (10,741) | - |
| 7782 | MASTER COMM MEADE CO | 12,327 | (5,643) | 6,684 | - | 6,684 | 1,777 |
| 7790 | MASTER COMM NELSON CO | 14,747 | (3,478) | 11,269 | - | 11,269 | 2,125 |
| 7792 | MASTER COMM OHIO COUNTY | - | (3,646) | (3,646) | - | (3,646) | - |
| 7793 | MASTER COMM OLDAHAM CO | 10,563 | (11,935) | (1,372) | - | (1,372) | 1,522 |
| 7794 | MASTER COMM OWEN CO | 7,485 | 7,005 | 14,490 | - | 14,490 | 1,079 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | | Implicit Subsidy Year Ending 6/30/2021 |
|-----------------------------|---|--|---|-----------------------------|--|---------------------------|--|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | Net Employer OPEB Expense | |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) |
| 7798 | MASTER COMM PIKE CO | 17,879 | 6,971 | 24,850 | - | 24,850 | 2,577 |
| 7799 | MASTER COMM FOR FLEMING | | (8,938) | (8,938) | - | (8,938) | - |
| 7805 | MASTER COMM SCOTT CO | 17,460 | (5,460) | 12,000 | - | 12,000 | 2,516 |
| 7807 | MASTER COMM SIMPSON CO | 7,803 | (1,013) | 6,790 | - | 6,790 | 1,125 |
| 7814 | MASTER COMM WARREN CO | 26,027 | (702) | 25,325 | - | 25,325 | 3,751 |
| 7817 | LOGAN CO MASTER COM | 5,393 | (3,409) | 1,984 | - | 1,984 | 777 |
| 7819 | MASTER COMM FLOYD CO | | (19,358) | (19,358) | - | (19,358) | - |
| 7820 | MASTER COMM BARREN CO | 5,441 | 4,013 | (13,402) | - | (13,402) | 784 |
| 7821 | MASTER COMM MUHLENBERG CO | 10,860 | | 14,873 | - | 14,873 | 1,565 |
| 8202 | NORTHERN KY REG MHMR BD | 25,289 | (1,171,933) | (1,146,644) | - | (1,146,644) | 3,645 |
| 8204 | COMMUNICARE INC | 967,581 | (925,987) | 41,594 | - | 41,594 | 139,453 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 827,465 | (1,635,892) | (808,427) | - | (808,427) | 119,259 |
| 8208 | CUMBERLAND RIVER MHMR | 1,915,888 | (1,100,779) | 815,109 | - | 815,109 | 276,129 |
| 8209 | WESTERN KY REG MHMR ADV | 630,410 | (269,259) | 361,151 | - | 361,151 | 90,858 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 6,565,597 | (1,657,354) | 4,908,243 | - | 4,908,243 | 946,271 |
| 8211 | PENNYROYAL REG MHMR BD | 609,734 | (1,563,776) | (954,042) | - | (954,042) | 87,878 |
| 8213 | GREEN RVR REG MHMR BD | 485,572 | (676,884) | (191,312) | - | (191,312) | 69,983 |
| 8216 | COMPREHEND INC REG MHMR B | 817,602 | 65,344 | 882,946 | - | 882,946 | 117,837 |
| 8220 | LIFESKILLS INC | 1,972,637 | (79,493) | 1,893,144 | - | 1,893,144 | 284,308 |
| 8221 | MOUNTAIN COMP CARE CENTER | 940,989 | (381,874) | 559,115 | - | 559,115 | 135,621 |
| 9940 | KY EMPLOYERS MUTUAL INS | | | | - | | |
| 10005 | LEGS GENERAL ASSEMBLY | 258,237 | 106,663 | 364,900 | - | 364,900 | 37,219 |
| 10010 | LEGS LEGISLATIVE RES COMM | 3,722,067 | 619,444 | 4,341,511 | - | 4,341,511 | 536,445 |
| 20020 | JUDL JUDICIAL RET SYSTEM | 32,223 | 4,673 | 37,596 | - | 37,596 | 4,745 |
| 20025 | JUDL ADM OFF OF THE COURT | 10,959,479 | 3,803,930 | 14,763,409 | - | 14,763,409 | 1,579,543 |
| 31030 | UNIFIED PROSECUTORIAL SYS | 9,546,989 | 1,971,018 | 11,518,007 | - | 11,518,007 | 1,375,966 |
| 31035 | DEPT OF AGRICULTURE | 1,694,935 | 229,165 | 1,924,100 | - | 1,924,100 | 244,284 |
| 31040 | ATTORNEY GENERALS OFFICE | 1,403,711 | (266,163) | 1,137,548 | - | 1,137,548 | 202,311 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 1,298,547 | 227,348 | 1,525,895 | - | 1,525,895 | 187,154 |
| 31066 | REGISTRY OF ELECTION | 120,617 | 19,503 | 140,120 | - | 140,120 | 17,384 |
| 31070 | GOVERNORS OFFICE | 338,406 | (46,386) | 292,020 | - | 292,020 | 48,773 |
| 31074 | DEPT OF VETERANS AFFAIRS | 5,336,324 | 1,097,776 | 6,434,100 | - | 6,434,100 | 769,101 |
| 31076 | MILITARY AFFAIRS COMM | 17,014 | (6,059) | 10,955 | - | 10,955 | 2,452 |
| 31082 | KY INFRASTRUCTURE | 125,774 | 66,728 | 192,502 | - | 192,502 | 18,127 |
| 31085 | LT GOVERNORS OFFICE | 50,104 | (44,971) | 5,133 | - | 5,133 | 7,221 |
| 31089 | AGRICULTURAL DEVELOP BD | 132,962 | 38,722 | 171,684 | - | 171,684 | 19,163 |
| 31094 | OFF OF HOMELAND SECURITY | 145,636 | (15,309) | 130,327 | - | 130,327 | 20,990 |
| 31095 | DEPT MILITARY AFFAIRS | 3,178,548 | (50,487) | 3,128,061 | - | 3,128,061 | 458,110 |
| 31110 | OFF OF SECRETARY TO CABIN | 30,759 | 695 | 31,454 | - | 31,454 | 4,433 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 359,016 | (154,706) | 204,310 | - | 204,310 | 51,743 |
| 31120 | SECRETARY OF STATE | 255,766 | 33,377 | 289,143 | - | 289,143 | 36,862 |
| 31125 | STATE TREASURERS OFFICE | 304,627 | 151,335 | 455,962 | - | 455,962 | 43,905 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | | (178,500) | (178,500) | - | (178,500) | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 20,233 | 13,722 | 33,955 | - | 33,955 | 2,916 |
| 31137 | KY COMM NETWORK AUTH | 167,582 | 141,189 | 308,771 | - | 308,771 | 24,153 |
| 31150 | BOARD OF ACCOUNTANCY | 39,300 | 5,903 | 45,203 | - | 45,203 | 5,664 |
| 31155 | BOARD OF AUCTIONEERS | | (5,222) | (5,222) | - | (5,222) | - |
| 31165 | BOARD OF BARBERING | 22,360 | 13,503 | 35,863 | - | 35,863 | 3,223 |
| 31170 | BOARD OF CHIROPRACTIC EXM | | (49,468) | (49,468) | - | (49,468) | - |
| 31180 | BOARD OF DENTISTRY | 45,878 | 46,062 | 91,940 | - | 91,940 | 6,612 |
| 31185 | BOARD OF ELECTIONS | 83,539 | (14,332) | 69,207 | - | 69,207 | 12,040 |
| 31190 | BRD OF EMBALMERS/FUN DIR | 29,609 | (2,378) | 27,231 | - | 27,231 | 4,267 |
| 31200 | BOARD OF EXM ARCHITECTS | 26,297 | (10,017) | 16,280 | - | 16,280 | 3,790 |
| 31205 | KY LANDSCAPE ARCH REG BD | 4,513 | 610 | 5,123 | - | 5,123 | 650 |
| 31215 | BD EXAMINERS OF SOCIAL WK | 22,354 | (6,005) | 16,349 | - | 16,349 | 3,222 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 96,287 | 46,411 | 142,698 | - | 142,698 | 13,877 |
| 31245 | BD OF MEDICAL LICENSURE | 128,261 | 17,422 | 145,683 | - | 145,683 | 18,486 |
| 31250 | BOARD OF NURSING | 469,443 | 50,790 | 520,233 | - | 520,233 | 67,659 |
| 31260 | BOARD OF OPTOMETRIC EXM | 7,472 | (12,022) | (4,550) | - | (4,550) | 1,077 |
| 31263 | KY RESPIRATORY CARE BD | 16,882 | 1,251 | 18,133 | - | 18,133 | 2,433 |
| 31268 | PERSONNEL BOARD | 61,280 | 23,906 | 85,186 | - | 85,186 | 8,832 |
| 31270 | KY BOARD OF PHARMACY | 186,890 | 78,961 | 265,851 | - | 265,851 | 26,936 |
| 31275 | BD OF PHYSICAL THERAPY | 24,841 | 7,503 | 32,344 | - | 32,344 | 3,580 |
| 31284 | BOARD OF REAL ESTATE APPR | | (34,776) | (34,776) | - | (34,776) | - |
| 31290 | BD OF PROF ENGINEERS & LA | 93,967 | (11,248) | 82,719 | - | 82,719 | 13,543 |
| 31345 | SCHOOL FAC CONSTR COMM | 25,883 | (9,835) | 16,048 | - | 16,048 | 3,730 |
| 31354 | EXECUTIVE BRANCH ETH COMM | 71,846 | 57,667 | 129,513 | - | 129,513 | 10,355 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2021 | |
|-----------------------------|--|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) |
| 31370 | COMMISSION ON HUMAN RIGHT | 160,394 | (14,722) | 145,672 | - | 145,672 | 23,117 |
| 31395 | COMMISSION - REAL ESTATE | - | (88,364) | (88,364) | - | (88,364) | - |
| 31400 | COMMISSION ON WOMEN | - | (29,782) | (29,782) | - | (29,782) | - |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 425,159 | (124,513) | 300,646 | - | 300,646 | 61,276 |
| 31765 | OFFICE OF STATE BUD DIREC | 252,171 | (8,230) | 243,941 | - | 243,941 | 36,344 |
| 35605 | TRAN OFF OF THE SECRETARY | 587,069 | 41,188 | 628,257 | - | 628,257 | 84,612 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 348,735 | (139,389) | 209,347 | - | 209,347 | 50,262 |
| 35609 | DIVISION OF FACILITY MANA | 270,482 | (175,213) | 95,269 | - | 95,269 | 38,983 |
| 35615 | TRAN DEPT OF AVIATION | 203,466 | 24,924 | 228,390 | - | 228,390 | 29,325 |
| 35616 | TRAN OFFICE OF PERSONNEL | 293,231 | (10,296) | 282,935 | - | 282,935 | 42,262 |
| 35617 | OFFICE OF INFORMAT TECHNO | 374,546 | (30,075) | 344,471 | - | 344,471 | 53,982 |
| 35618 | OFFICE OF AUDITS | 358,523 | (3,623) | 354,900 | - | 354,900 | 51,672 |
| 35619 | DOT PAYROLL DIVISION | 136,700 | (6,574) | 130,126 | - | 130,126 | 19,702 |
| 35625 | TRAN DEPT OF HIGHWAYS | 31,357,785 | 3,798,388 | 35,156,173 | - | 35,156,173 | 4,519,460 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 112,575 | 44,657 | 157,232 | - | 157,232 | 16,225 |
| 35630 | TRAN DEPT OF VEH REGULATE | 1,311,592 | 42,317 | 1,353,909 | - | 1,353,909 | 189,034 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 780,320 | 136,940 | 917,260 | - | 917,260 | 112,464 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 145,331 | (151,496) | (6,165) | - | (6,165) | 20,946 |
| 39079 | COMMONWEALTH OF TECHNOL | 3,098,819 | (1,253,672) | 1,845,147 | - | 1,845,147 | 446,619 |
| 39084 | KY RIVER AUTHORITY | 70,621 | 20,741 | 91,362 | - | 91,362 | 10,178 |
| 39103 | OFFICE OF PVA'S | 5,203,272 | 424,404 | 5,627,676 | - | 5,627,676 | 749,925 |
| 39130 | DEPT OF REVENUE | 6,250,197 | 478,915 | 6,729,112 | - | 6,729,112 | 900,814 |
| 39750 | OFFICE OF SECRETARY | 917,338 | (50,447) | 866,891 | - | 866,891 | 132,212 |
| 39757 | FIN OFFICE OF INSP GENERAL | 59,191 | (46,919) | 12,272 | - | 12,272 | 8,531 |
| 39758 | OFF OF THE CONTROLLER | 621,151 | (17,471) | 603,680 | - | 603,680 | 89,524 |
| 39785 | DEPT FACILITIES SUPP SVCS | 1,725,880 | (16,259) | 1,709,621 | - | 1,709,621 | 248,744 |
| 50235 | KY STATE FAIR BOARD | 1,581,432 | 312,272 | 1,893,704 | - | 1,893,704 | 227,925 |
| 50410 | COMM KY HERITAGE COUNCIL | 168,611 | 63,062 | 231,673 | - | 231,673 | 24,301 |
| 50529 | KY ARTS COUNCIL | 90,107 | (83,718) | 6,389 | - | 6,389 | 12,987 |
| 50550 | KY HISTORICAL SOCIETY | 288,559 | (67,110) | 221,449 | - | 221,449 | 41,589 |
| 50660 | DEPT OF FISH & WILDLIFE | 2,564,047 | 164,803 | 2,728,850 | - | 2,728,850 | 369,545 |
| 50665 | COMM KY HORSE PARK | 428,611 | (115,377) | 313,234 | - | 313,234 | 61,774 |
| 50670 | DEPT OF PARKS | 3,974,347 | (382,195) | 3,592,152 | - | 3,592,152 | 572,805 |
| 50850 | COMM OFFICE OF SECRETARY | 253,892 | (74,978) | 178,914 | - | 178,914 | 36,592 |
| 50852 | KY ARTISANS CTR AT BEREA | 87,153 | (2,853) | 84,300 | - | 84,300 | 12,561 |
| 50860 | DEPT OF TOURISM | 203,514 | (77,115) | 126,399 | - | 126,399 | 29,332 |
| 51183 | EDUC PROF STANDARDS BD | - | (205,126) | (205,126) | - | (205,126) | - |
| 51340 | KY COMM DEAF/HARD OF HEAR | 97,822 | (6,299) | 91,523 | - | 91,523 | 14,099 |
| 51407 | KY ENVIRONMENTAL EDUC COU | 14,670 | 4,739 | 19,409 | - | 19,409 | 2,114 |
| 51530 | EDUC OFFICE OF SECRETARY | 830,003 | 345,975 | 1,175,978 | - | 1,175,978 | 119,625 |
| 51531 | DEPT WORKFORCE INVESTMENT | 3,249,673 | (1,306,373) | 1,943,300 | - | 1,943,300 | 468,361 |
| 51532 | KY COMM ON PROPRIETARY ED | 15,530 | 5,568 | 21,098 | - | 21,098 | 2,238 |
| 51540 | EDUC DEPT OF EDUCATION | 1,982,521 | 422,480 | 2,405,001 | - | 2,405,001 | 285,732 |
| 51545 | KY EDUCATIONAL TV AUTHOUR | 1,117,162 | 330,767 | 1,447,929 | - | 1,447,929 | 161,012 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 380,432 | (315,249) | 65,183 | - | 65,183 | 54,830 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE | - | (340,479) | (340,479) | - | (340,479) | - |
| 53721 | H&FS OFF OF THE SECRETARY | 3,565,547 | 1,837,638 | 5,403,185 | - | 5,403,185 | 513,887 |
| 53723 | OFFICE INSPECTOR GENERAL | 1,705,406 | (178,923) | 1,526,483 | - | 1,526,483 | 245,793 |
| 53724 | OFFICE OF HEALTH POLICY | - | (165,627) | (165,627) | - | (165,627) | - |
| 53725 | DEPT OF AGING/INDEP LIVIN | 1,275,795 | 452,478 | 1,728,273 | - | 1,728,273 | 183,875 |
| 53727 | DEPT FOR INCOME SUPPORT | 2,956,927 | (485,968) | 2,470,959 | - | 2,470,959 | 426,169 |
| 53728 | DEPT FOR PUBLIC HEALTH | 3,133,134 | 378,782 | 3,511,916 | - | 3,511,916 | 451,565 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 2,855,066 | (2,786,578) | 68,488 | - | 68,488 | 411,488 |
| 53730 | SERVE KY | 149,430 | 79,027 | 228,457 | - | 228,457 | 21,537 |
| 53736 | H&FS DEPT FOR COMM BASE S | 31,245,109 | 5,967,816 | 37,212,925 | - | 37,212,925 | 4,503,221 |
| 53739 | HEALTH DATA AND ANALYTICS | 181,839 | 343,165 | 525,004 | - | 525,004 | 26,208 |
| 53746 | DEPT FOR MEDICAID SERVICE | 1,195,557 | (349,840) | 845,717 | - | 845,717 | 172,310 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 1,017,558 | (175,061) | 842,497 | - | 842,497 | 146,656 |
| 54500 | J&PS OFF OF SECRETARY | 1,282,084 | 771,424 | 2,053,508 | - | 2,053,508 | 184,781 |
| 54515 | DEPT OF PUBLIC ADVOCACY | 4,956,810 | 1,685,334 | 6,642,144 | - | 6,642,144 | 714,403 |
| 54520 | J&PS DEPT OF KY STATE POL | 5,831,699 | 1,233,514 | 7,065,213 | - | 7,065,213 | 840,497 |
| 54523 | J&PS OF JUVENILE JUSTICE | 5,668,521 | (5,557,585) | 110,936 | - | 110,936 | 816,979 |
| 54525 | DEPT OF CRIMINAL JUST TRN | 1,333,880 | 470,061 | 1,803,941 | - | 1,803,941 | 192,246 |
| 54527 | J&PS DEPT OF CORRECTIONS | 2,760,505 | 888,263 | 3,648,768 | - | 3,648,768 | 397,860 |
| 55790 | OFFICE OF THE SECRETARY | 930,734 | (198,419) | 732,315 | - | 732,315 | 134,143 |
| 55793 | DEPT PERSONNEL ADMIN | 349,680 | (62,494) | 287,186 | - | 287,186 | 50,398 |
| 55794 | DEPT FOR EMPLOYEE INS | 417,857 | (11,019) | 406,838 | - | 406,838 | 60,224 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2021 | |
|-----------------------------|-----------------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) |
| 56102 | OFFICE OF THE SECRETARY | 622,182 | 433,654 | 1,055,836 | - | 1,055,836 | 89,672 |
| 56106 | DEPT OF WRKPLACE STANDARD | 947,074 | 174,272 | 1,121,346 | - | 1,121,346 | 136,498 |
| 56107 | DEPT OF WORKERS CLAIMS | 1,047,023 | (246,917) | 800,106 | - | 800,106 | 150,903 |
| 56113 | KY OSH REVIEW COMMISSION | 43,964 | (423) | 43,541 | - | 43,541 | 6,336 |
| 56114 | WORKERS COMP FUNDING COMM | 137,613 | 6,054 | 143,667 | - | 143,667 | 19,833 |
| 56115 | GEN ADM PROG SUPP S SERVI | - | (743,800) | (743,800) | - | (743,800) | - |
| 56116 | OFF OF INSPCT GEN S SVCS | - | (61,114) | (61,114) | - | (61,114) | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 725,578 | (20,419) | 705,159 | - | 705,159 | 104,574 |
| 57124 | KY STATE NATURE PRES COMM | - | (211,200) | (211,200) | - | (211,200) | - |
| 57126 | OFFICE OF THE SECRETARY | 432,570 | 175,119 | 607,689 | - | 607,689 | 62,344 |
| 57127 | DEPT FOR ENERGY DEV & IND | - | (218,776) | (218,776) | - | (218,776) | - |
| 57128 | DEPT FOR NATURAL RESOURCE | 4,077,464 | 113,387 | 4,190,851 | - | 4,190,851 | 587,667 |
| 57129 | DEPT FOR ENVIRONM PROTECT | 5,701,155 | 1,004,459 | 6,705,614 | - | 6,705,614 | 821,683 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 715,508 | 1,320,503 | 2,036,011 | - | 2,036,011 | 103,123 |
| 57140 | KY NATURE PRESERVES | 179,161 | 361,395 | 540,556 | - | 540,556 | 25,822 |
| 57141 | OFFICE OF ENERGY POLICY | 56,897 | 109,620 | 166,517 | - | 166,517 | 8,200 |
| 58175 | BRD OF CLMS & CRIME VICTI | - | (41,908) | (41,908) | - | (41,908) | - |
| 58300 | KY BOARD OF TAX APPEALS | - | (10,489) | (10,489) | - | (10,489) | - |
| 58374 | KY HORSE RACING AUTHORITY | 398,859 | 149,168 | 548,027 | - | 548,027 | 57,486 |
| 58671 | KY CLAIMS COMMISSION | 54,280 | (55,746) | (1,466) | - | (1,466) | 7,823 |
| 58675 | OFFICE OF THE SECRETARY | 526,900 | 251,549 | 778,449 | - | 778,449 | 75,940 |
| 58676 | DEPT OF INSURANCE | 696,038 | (106,572) | 589,466 | - | 589,466 | 100,317 |
| 58677 | OFF OF OCCLP & PROFESSION | 239,661 | 102,660 | 342,321 | - | 342,321 | 34,541 |
| 58678 | KY BOXING & WRESTLING AUT | 10,113 | 17,219 | 27,332 | - | 27,332 | 1,457 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 157,700 | (103,847) | 53,853 | - | 53,853 | 22,729 |
| 58681 | DEPT OF CHARITABLE GAMING | 193,569 | 529 | 194,098 | - | 194,098 | 27,898 |
| 58685 | DEPT OF FINANCIAL INSTITU | 953,128 | 253,188 | 1,206,316 | - | 1,206,316 | 137,370 |
| 58690 | DEPT OF HOUSING & BUILD C | 1,610,089 | 293,424 | 1,903,513 | - | 1,903,513 | 232,055 |
| 014A | BRECKINRIDGE CO ATTORNEY | 13,469 | (7,222) | 6,247 | - | 6,247 | 1,941 |
| 024A | CHRISTIAN COUNTY ATTORNEY | 4,210 | 575 | 4,785 | - | 4,785 | 607 |
| 031A | EDMONSON COUNTY ATTORNEY | 8,408 | 1,731 | 10,139 | - | 10,139 | 1,212 |
| 060A | KNOTT COUNTY ATTORNEY | 20,101 | 6,638 | 26,739 | - | 26,739 | 2,897 |
| 071A | LOGAN COUNTY ATTORNEY | 15,058 | (8,827) | 6,231 | - | 6,231 | 2,170 |
| 086A | MONROE CO ATTORNEY | - | (11,464) | (11,464) | - | (11,464) | - |
| 116A | WAYNE COUNTY ATTORNEY | - | (42,128) | (42,128) | - | (42,128) | - |
| W002 | ALLEN COUNTY ATTORNEY | 21,686 | 6,619 | 28,305 | - | 28,305 | 3,126 |
| W003 | ANDERSON COUNTY ATTORNEY | 223 | (11,997) | (11,774) | - | (11,774) | 32 |
| W005 | BARREN COUNTY ATTORNEY | 39,838 | (5,888) | 33,950 | - | 33,950 | 5,742 |
| W007 | BELL COUNTY ATTORNEY | 32,806 | (3,180) | 29,626 | - | 29,626 | 4,728 |
| W008 | BOONE COUNTY ATTORNEY | 114,874 | 1,774 | 116,648 | - | 116,648 | 16,556 |
| W011 | BOYLE COUNTY ATTORNEY | 3,195 | 2,296 | 5,491 | - | 5,491 | 460 |
| W015 | BULLITT COUNTY ATTORNEY | 6,310 | (12,963) | (6,653) | - | (6,653) | 909 |
| W021 | CARROLL COUNTY ATTORNEY | 14,538 | 2,841 | 17,379 | - | 17,379 | 2,095 |
| W022 | CHILD SUPPORT ENFORCEMENT | 15,333 | 12,529 | 27,862 | - | 27,862 | 2,210 |
| W023 | CASEY COUNTY ATTORNEY | 12,350 | (3,962) | 8,388 | - | 8,388 | 1,780 |
| W025 | CLARK COUNTY ATTORNEY | 32,133 | 12,358 | 44,491 | - | 44,491 | 4,631 |
| W028 | CRITTENDEN CO ATTORNEY | 6,401 | (5,996) | 405 | - | 405 | 922 |
| W030 | DAVIESS COUNTY ATTORNEY | 8,042 | (7,946) | 96 | - | 96 | 1,159 |
| W036 | FLOYD COUNTY ATTORNEY | 9,105 | (113,840) | (104,735) | - | (104,735) | 1,312 |
| W037 | FRANKLIN COUNTY ATTORNEY | 46,037 | (5,064) | 40,973 | - | 40,973 | 6,635 |
| W039 | GALLATIN COUNTY ATTORNEY | - | (1,173) | (1,173) | - | (1,173) | - |
| W040 | GARRARD COUNTY ATTORNEY | 14,617 | (1,914) | 12,703 | - | 12,703 | 2,107 |
| W041 | GRANT COUNTY CHILD SUPPOR | 6,610 | 3,962 | 10,572 | - | 10,572 | 953 |
| W042 | GRAVES COUNTY ATTORNEY | 31,512 | (11,176) | 20,336 | - | 20,336 | 4,542 |
| W046 | HANCOCK COUNTY ATTORNEY | 3,853 | (1,303) | 2,550 | - | 2,550 | 555 |
| W049 | HARRISON COUNTY ATTORNEY | 14,246 | (9,356) | 4,890 | - | 4,890 | 2,053 |
| W053 | HICKMAN COUNTY ATTORNEY | 7,986 | 3,494 | 11,480 | - | 11,480 | 1,151 |
| W054 | HOPKINS COUNTY ATTORNEY | 49,571 | (16,819) | 32,752 | - | 32,752 | 7,145 |
| W055 | JACKSON COUNTY ATTORNEY | 445 | (4,311) | (3,866) | - | (3,866) | 64 |
| W056 | JEFFERSON CO ATTORNEY | 8,744 | (61,254) | (52,510) | - | (52,510) | 1,260 |
| W062 | LARUE COUNTY ATTORNEY | 19,101 | (459) | 18,642 | - | 18,642 | 2,753 |
| W063 | LAUREL COUNTY ATTORNEY | 5,876 | 1,399 | 7,275 | - | 7,275 | 847 |
| W065 | LEE COUNTY ATTORNEY | 8,201 | (6,134) | 2,067 | - | 2,067 | 1,182 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 8,681 | (1,394) | 7,287 | - | 7,287 | 1,251 |
| W074 | MCCREARY COUNTY ATTORNEY | 23,144 | 2,475 | 25,619 | - | 25,619 | 3,336 |
| W076 | MADISON COUNTY ATTORNEY | 121,823 | 81,542 | 203,365 | - | 203,365 | 17,558 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2021 | |
|-----------------------------|-----------------------------|--|---|-----------------------------|--|--|---------------------------|
| | | Proportionate Share of Aggregate Plan OPEB Expense | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Gross Employer OPEB Expense | Proportionate Share of Nonemployer Contributions | | Net Employer OPEB Expense |
| (1) | (2) | (14) | (15) | (16) | (17) | (18) | (19) |
| W077 | MAGOFFIN CO ATTORNEY | 14,373 | (658) | 13,715 | - | 13,715 | 2,072 |
| W082 | MEADE COUNTY ATTORNEY | 17,017 | (2,990) | 14,027 | - | 14,027 | 2,453 |
| W083 | MENIFEE COUNTY ATTORNEY | 3,683 | 854 | 4,537 | - | 4,537 | 531 |
| W084 | MERCER COUNTY ATTORNEY | 6,348 | 2,247 | 8,595 | - | 8,595 | 915 |
| W087 | MONTGOMERY CO ATTORNEY | 21,880 | (291) | 21,589 | - | 21,589 | 3,153 |
| W088 | MORGAN COUNTY ATTORNEY | 19,212 | 231 | 19,443 | - | 19,443 | 2,769 |
| W093 | OLDHAM COUNTY ATTORNEY | 43,675 | (21,463) | 22,212 | - | 22,212 | 6,295 |
| W094 | OWEN COUNTY ATTORNEY | 10,136 | (194) | 9,942 | - | 9,942 | 1,461 |
| W096 | PENDLETON COUNTY ATTORNEY | - | (16,933) | (16,933) | - | (16,933) | - |
| W100 | PULASKI COUNTY ATTORNEY | 41,726 | (11,588) | 30,138 | - | 30,138 | 6,014 |
| W102 | ROCKCASTLE CO ATTORNEY | 20,933 | 3,364 | 24,297 | - | 24,297 | 3,017 |
| W103 | ROWAN COUNTY ATTORNEY | 18,531 | (3,560) | 14,971 | - | 14,971 | 2,671 |
| W106 | SHELBY COUNTY ATTORNEY | 12,059 | (3,044) | 9,015 | - | 9,015 | 1,738 |
| W107 | SIMPSON COUNTY ATTORNEY | 11,950 | 1,505 | 13,455 | - | 13,455 | 1,722 |
| W108 | SPENCER COUNTY ATTORNEY | 10,343 | (6,737) | 3,606 | - | 3,606 | 1,491 |
| W110 | TODD COUNTY ATTORNEY | - | (7,576) | (7,576) | - | (7,576) | - |
| W111 | TRIGG COUNTY ATTORNEY | 13,528 | (13,338) | 190 | - | 190 | 1,950 |
| W112 | TRIMBLE COUNTY ATTORNEY | 12,958 | 5,104 | 18,062 | - | 18,062 | 1,868 |
| W113 | UNION COUNTY ATTORNEY | 17,229 | 5,197 | 22,426 | - | 22,426 | 2,483 |
| W117 | WEBSTER COUNTY ATTORNEY | 18,982 | 4,636 | 23,618 | - | 23,618 | 2,736 |
| W118 | WHITLEY COUNTY ATTORNEY | 32,342 | (3,709) | 28,633 | - | 28,633 | 4,661 |
| X034 | FAYETTE CO ATTORNEY OFF | 11,833 | (38,514) | (26,681) | - | (26,681) | 1,705 |
| X059 | KENTON COUNTY ATTORNEY | 13,809 | 1,919 | 15,728 | - | 15,728 | 1,990 |
| TOTAL | | 265,144,349 | (11,444,500) | 253,699,849 | - | 253,699,849 | 38,214,098 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (20) | Assumption Changes (21) | Investment Experience (22) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (23) | Total Deferred Outflow of Resources (24) | Liability Experience (25) | Assumption Changes (26) | Investment Experience (27) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (28) | Total Deferred Inflow of Resources (29) |
| 1430 | EASTERN KY UNIV | 1,338,547 | 1,183,824 | 310,248 | - | 2,832,619 | 1,606,171 | 28,106 | 84,472 | 15,820,279 | 17,539,028 |
| 1433 | KET FOUNDATION | 269,251 | 238,129 | 62,407 | 138,436 | 708,223 | 323,084 | 5,654 | 16,992 | 42,847 | 388,577 |
| 1434 | KY BAR ASSOCIATION | - | - | - | - | - | - | - | - | 2,096,006 | 2,096,006 |
| 1435 | CHILD WATCH ADVOCACY CTR | 34,042 | 30,107 | 7,890 | 40,782 | 112,821 | 40,848 | 715 | 2,148 | 584 | 44,295 |
| 1436 | LOTUS | 134,239 | 118,722 | 31,114 | 372,608 | 656,683 | 161,078 | 2,819 | 8,471 | 1,563 | 173,931 |
| 1437 | SANCTUARY INC | 86,762 | 76,733 | 20,110 | 100,712 | 284,317 | 104,109 | 1,822 | 5,475 | 59,832 | 171,238 |
| 1438 | O A S I S | 101,975 | 90,187 | 23,636 | 99,308 | 315,106 | 122,363 | 2,141 | 6,435 | 24,232 | 155,171 |
| 1439 | BARREN RIVER CHILD ADVOCA | 62,024 | 54,855 | 14,376 | 381,044 | 512,299 | 74,425 | 1,302 | 3,914 | 68,942 | 148,583 |
| 1440 | MOREHEAD STATE UNIVERSITY | 603,525 | 533,764 | 139,885 | - | 1,277,174 | 724,191 | 12,672 | 38,087 | 4,333,999 | 5,108,949 |
| 1445 | MURRAY STATE UNIV | 1,403,359 | 1,241,145 | 325,271 | - | 2,392,775 | 1,683,941 | 29,467 | 88,563 | 4,106,271 | 5,908,242 |
| 1450 | NORTHERN KY UNIVERSITY | 5,072,325 | 4,486,015 | 1,175,664 | 355,658 | 11,089,662 | 6,086,466 | 106,504 | 320,102 | 877,442 | 7,390,514 |
| 1451 | SILVERLEAF | 54,689 | 48,367 | 12,414 | 97,363 | 213,095 | 65,623 | 1,148 | 3,451 | 39,571 | 109,793 |
| 1452 | SPRINGHAVEN INC | 79,447 | 70,264 | 18,414 | 171,479 | 339,604 | 95,332 | 1,668 | 5,014 | 1,149 | 103,163 |
| 1453 | SAFE HARBOR | 121,102 | 107,104 | 28,069 | 226,633 | 482,908 | 145,315 | 2,543 | 7,642 | 1,807 | 157,307 |
| 1454 | D.O.V.E.S. | 72,091 | 63,758 | 16,709 | 201,701 | 354,259 | 86,505 | 1,514 | 4,549 | 779 | 93,347 |
| 1455 | GATEWAY CHILD ADVOCACY | - | - | - | - | - | - | - | - | 56,876 | 56,876 |
| 1456 | JUDIS PLACE FOR KIDS, INC. | 19,346 | 17,110 | 4,484 | 91,113 | 132,053 | 23,214 | 406 | 1,221 | 231,983 | 256,824 |
| 1457 | KY RIVER CHILD ADVOCACY | 20,010 | 17,697 | 4,638 | 55,769 | 98,114 | 24,011 | 420 | 1,263 | 8,107 | 33,801 |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 105,767 | 93,542 | 24,515 | 101,464 | 325,288 | 126,914 | 2,221 | 6,675 | 25,020 | 160,830 |
| 1459 | NURSING HOME OMBUDSMAN | 34,664 | 30,657 | 8,034 | 168 | 73,523 | 41,595 | 728 | 2,188 | 1,188 | 55,907 |
| 1465 | WESTERN KENTUCKY UNIV | 2,280,609 | 2,016,984 | 528,600 | - | 4,826,203 | 2,736,585 | 47,886 | 143,924 | 3,732,889 | 6,661,284 |
| 1480 | KASAP | 71,122 | 62,901 | 16,485 | 90,836 | 241,344 | 85,342 | 1,493 | 4,488 | 1,151 | 92,474 |
| 1481 | KDVA | 123,588 | 109,302 | 28,645 | 131,872 | 393,407 | 148,298 | 2,595 | 7,799 | 2,128 | 160,820 |
| 1482 | KACAC | - | - | - | - | - | - | - | - | 24,222 | 24,222 |
| 1483 | PENNYRILE CHILD ADV CTR | 21,674 | 19,169 | 5,024 | 7,493 | 53,360 | 26,008 | 455 | 1,368 | 7,793 | 35,624 |
| 1484 | BUFFALO TR CHILD ADV INC | 18,463 | 16,329 | 4,279 | 50,057 | 89,128 | 22,155 | 388 | 1,165 | 9,544 | 33,252 |
| 1485 | CUMBERLAND V C A CENTER | 42,390 | 37,490 | 9,825 | 83,101 | 172,806 | 50,865 | 890 | 2,675 | 7,854 | 62,284 |
| 1486 | LAKE CUMB CHILD ADV CTR | 20,966 | 18,543 | 4,860 | 30,369 | 74,738 | 25,158 | 440 | 1,233 | 41,748 | 68,669 |
| 1487 | B.R.A.S.S. | 93,975 | 83,113 | 21,782 | 57,786 | 256,656 | 112,764 | 1,973 | 5,931 | 87,549 | 208,217 |
| 1488 | WOMEN AWARE | 33,183 | 29,347 | 7,691 | 12,938 | 83,159 | 39,817 | 697 | 2,094 | 15,323 | 57,931 |
| 1489 | BETHANY HOUSE ABUSE SHEL | 72,213 | 63,866 | 16,738 | 41,292 | 194,109 | 86,651 | 1,516 | 4,557 | 1,362 | 94,086 |
| 1490 | HOPE HARBOR INC | 67,966 | 60,110 | 15,753 | 246,455 | 390,284 | 81,555 | 1,427 | 4,289 | 37,398 | 124,669 |
| 1491 | CHILD ADV CTR OF GRN RVR | 17,175 | 15,190 | 3,981 | - | 38,862 | 20,609 | 361 | 1,084 | 45,384 | 67,438 |
| 1492 | CSG HEADQUARTERS | 557,065 | 492,674 | 129,117 | - | 1,178,856 | 668,442 | 11,697 | 35,155 | 549,164 | 1,264,458 |
| 1994 | KY HIGHER ED STUD LN CORP | 1,682,314 | 1,487,855 | 389,927 | 112,112 | 3,672,208 | 2,018,669 | 35,324 | 106,167 | 1,350,190 | 3,510,350 |
| 3022 | LEX FAYETTE CO HLTH DEPT | 945,401 | 836,122 | 219,125 | - | 1,699,281 | 1,134,421 | 19,851 | 59,662 | 118,302 | 1,332,236 |
| 3023 | LAKE CUMBERLAND DISTRICT | 798,578 | 706,270 | 185,094 | - | 1,689,942 | 958,242 | 16,768 | 50,396 | 712,567 | 1,737,973 |
| 3024 | WEDCO DIST HEALTH DEPT | 414,648 | 366,719 | 96,107 | 148,022 | 1,025,496 | 497,551 | 8,706 | 26,167 | 207,702 | 740,126 |
| 3025 | NORTHERN KY DIST HLTH DEP | 929,652 | 822,194 | 215,475 | 75,820 | 2,043,141 | 1,115,523 | 19,520 | 58,668 | 301,330 | 1,495,041 |
| 3026 | BARREN RVR DIST HLTH DEPT | 594,063 | 525,395 | 137,692 | - | 1,257,150 | 712,838 | 12,474 | 37,490 | 2,187,331 | 2,950,133 |
| 3027 | GREEN RVR DIST HLTH DEPT | 892,416 | 789,262 | 206,844 | 153,283 | 2,041,805 | 1,070,843 | 18,738 | 56,318 | 524,280 | 1,670,179 |
| 3028 | LINCOLN TRL DIST HLTH DEP | 520,129 | 460,008 | 120,556 | 44,661 | 1,145,354 | 624,122 | 10,921 | 32,824 | 121,762 | 789,629 |
| 3029 | PURCHASE DIST HLTH DEPT | 259,361 | 229,381 | 60,115 | - | 548,857 | 311,216 | 5,446 | 16,368 | 451,293 | 784,323 |
| 3030 | MERCER CO HEALTH DEPT | 85,392 | 75,521 | 19,792 | 7,889 | 188,594 | 102,465 | 1,793 | 5,389 | 180,024 | 289,671 |
| 3031 | CUMBERLAND VLY DIST HEALT | 298,177 | 263,711 | 69,111 | - | 630,999 | 357,793 | 6,261 | 18,817 | 1,250,686 | 1,633,557 |
| 3033 | KY RIVER DIST HEALTH DEPT | 385,090 | 340,577 | 89,256 | - | 814,923 | 462,083 | 8,086 | 24,302 | 1,443,950 | 1,938,421 |
| 3034 | BOURBON CO HEALTH CENTER | 81,851 | 72,390 | 18,971 | 25,473 | 198,685 | 98,216 | 1,719 | 5,165 | 16,220 | 121,320 |
| 3035 | CLARK CO HEALTH DEPT | 212,354 | 187,808 | 49,219 | 33,038 | 482,419 | 254,812 | 4,459 | 13,401 | 772,340 | 1,045,012 |
| 3036 | GATEWAY DIST HEALTH DEPT | 315,510 | 279,040 | 73,129 | 330,613 | 998,292 | 378,592 | 6,625 | 19,911 | 5,369 | 410,497 |
| 3037 | BOYLE CO HEALTH DEPT | 73,572 | 65,068 | 17,053 | - | 155,693 | 88,282 | 1,545 | 4,643 | 71,106 | 165,576 |
| 3038 | PIKE CO HEALTH DEPT | 255,177 | 225,681 | 59,145 | - | 540,003 | 306,196 | 5,358 | 16,104 | 680,855 | 1,008,513 |
| 3039 | FLOYD CO HEALTH CENTER | 150,664 | 133,249 | 34,921 | 10,663 | 329,497 | 180,788 | 3,164 | 9,508 | 378,590 | 559,883 |
| 3040 | MARTIN CO HEALTH DEPT | 64,270 | 56,841 | 14,897 | 13,269 | 149,277 | 77,120 | 1,349 | 4,056 | 54,166 | 136,691 |
| 3042 | BUFFALO TRACE HEALTH DEPT | 100,924 | 89,258 | 23,392 | 44,678 | 258,252 | 121,102 | 2,119 | 6,369 | 214,200 | 343,790 |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 205,279 | 181,551 | 47,580 | 30,969 | 465,379 | 246,322 | 4,310 | 12,955 | 244,542 | 508,129 |
| 3045 | PENNYRILE DIST HLTH DEPT | 195,183 | 172,622 | 45,240 | 171,935 | 584,980 | 234,207 | 4,098 | 12,318 | 497,995 | 748,618 |
| 3047 | BREATHITT CO HEALTH DEPT | 178,048 | 157,467 | 41,268 | - | 376,783 | 213,646 | 3,738 | 11,236 | 391,518 | 620,138 |
| 3048 | GREENUP CO HLTH DEPT | 132,203 | 116,922 | 30,642 | - | 279,767 | 158,635 | 2,776 | 8,343 | 166,695 | 336,449 |
| 3049 | WHITLEY CO HEALTH DEPT | 249,888 | 221,004 | 57,919 | - | 528,811 | 299,850 | 5,247 | 15,770 | 629,835 | 950,770 |
| 3050 | LAUREL CO HEALTH DEPT | 171,372 | 151,563 | 39,721 | 95,730 | 458,386 | 205,635 | 3,598 | 10,815 | 61,589 | 281,637 |
| 3051 | KNOX CO HEALTH DEPT | 251,431 | 222,368 | 58,277 | 36,982 | 569,058 | 301,701 | 5,279 | 15,867 | 465,154 | 788,001 |
| 3052 | MONROE CO HEALTH DEPT | 47,112 | 41,666 | 10,920 | 14,531 | 114,229 | 56,531 | 989 | 2,973 | 69,170 | 129,663 |
| 3053 | BULLITT CO HEALTH DEPT | 189,779 | 167,842 | 43,987 | 150,983 | 552,591 | 227,722 | 3,985 | 11,976 | 38,818 | 282,501 |
| 3054 | THREE RIVERS DIST HLTH | 235,087 | 207,914 | 54,489 | 55,075 | 552,565 | 282,090 | 4,936 | 14,836 | 512,517 | 814,379 |
| 3055 | ESTILL CO HEALTH DEPT | 53,085 | 46,949 | 12,304 | 112,338 | 263,699 | 63,699 | 1,115 | 3,350 | 194,025 | 262,189 |
| 3056 | OLDHAM CO HEALTH DEPT | 150,830 | 133,396 | 34,959 | 90,382 | 409,567 | 180,987 | 3,167 | 9,519 | 2,845 | 196,518 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|---|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (20) | Assumption Changes (21) | Investment Experience (22) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (23) | Total Deferred Outflow of Resources (24) | Liability Experience (25) | Assumption Changes (26) | Investment Experience (27) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (28) | Total Deferred Inflow of Resources (29) |
| 3057 | LEWIS CO HEALTH DEPT | 77,126 | 68,211 | 17,876 | 14,082 | 177,295 | 92,546 | 1,619 | 4,867 | 61,399 | 160,431 |
| 3058 | FLEMING CO HEALTH DEP | 51,913 | 45,912 | 12,032 | | 109,857 | 62,292 | 1,090 | 3,276 | 35,407 | 102,065 |
| 3059 | JESSAMINE CO HEALTH DEPT | 131,871 | 116,628 | 30,565 | 21,826 | 300,890 | 158,237 | 2,769 | 8,322 | 200,707 | 370,035 |
| 3060 | POWELL CO HEALTH DEPT | 45,319 | 40,081 | 10,504 | 59,075 | 154,979 | 54,380 | 952 | 2,860 | 26,377 | 84,569 |
| 3061 | ANDERSON CO HEALTH DEPT | 57,042 | 50,449 | 13,221 | 38,724 | 159,436 | 68,447 | 1,198 | 3,600 | 142,702 | 215,947 |
| 3062 | MADISON CO HEALTH DEP | 529,982 | 468,721 | 122,839 | | 1,121,542 | 635,945 | 11,128 | 33,446 | 559,015 | 1,239,534 |
| 3064 | JOHNSON CO HEALTH DEPT | 183,069 | 161,908 | 42,432 | 33,190 | 420,599 | 219,672 | 3,844 | 11,553 | 84,124 | 319,193 |
| 3065 | MAGOFFIN CO HEALTH DEPT | 66,598 | 58,635 | 15,367 | | 140,300 | 79,553 | 1,392 | 4,184 | 92,544 | 177,673 |
| 3066 | ALLEN CO HEALTH DEPT | 128,832 | 113,822 | 29,830 | 67,518 | 339,868 | 154,429 | 2,702 | 8,122 | 28,282 | 193,535 |
| 3067 | FRANKLIN CO HEALTH DEPT | 349,434 | 309,043 | 80,992 | | 739,469 | 419,299 | 7,337 | 22,052 | 212,669 | 661,357 |
| 3068 | LINCOLN CO HEALTH DEPT | 65,584 | 58,003 | 15,201 | 13,298 | 152,086 | 78,696 | 1,377 | 4,139 | 47,882 | 132,094 |
| 3069 | WOODFORD CO HEALTH DEPT | 74,587 | 65,966 | 17,288 | 29,549 | 187,390 | 89,500 | 1,566 | 4,707 | 54,925 | 150,698 |
| 3072 | MARSHALL CO HEALTH DEPT | 101,567 | 89,827 | 23,541 | 23,336 | 238,271 | 121,874 | 2,133 | 6,410 | 128,967 | 259,384 |
| 3073 | CHRISTIAN CO HEALTH DEPT | 173,536 | 153,477 | 40,222 | | 367,235 | 208,232 | 3,644 | 10,951 | 487,316 | 710,143 |
| 3074 | MARSHALL CO HEALTH DEPT | 196,988 | 174,218 | 45,658 | | 416,864 | 236,373 | 4,136 | 12,431 | 123,122 | 376,062 |
| 3075 | HOPKINS CO HEALTH DEPT | 222,486 | 196,769 | 51,568 | 62,882 | 533,705 | 266,969 | 4,672 | 14,041 | 4,476 | 290,158 |
| 3076 | TODD CO HEALTH DEPT | 47,023 | 41,588 | 10,899 | 20,110 | 119,620 | 56,425 | 987 | 2,968 | 273,929 | 334,309 |
| 3077 | BRACKEN CO HEALTH DEPT | 54,199 | 47,934 | 12,562 | 37,557 | 152,252 | 65,035 | 1,138 | 3,420 | 13,127 | 82,720 |
| 3078 | MONTGOMERY CO HEALTH DEPT | 217,689 | 192,527 | 50,456 | 63,427 | 524,099 | 261,213 | 4,571 | 13,738 | 141,209 | 420,731 |
| 3079 | GARRARD COUNTY HEALTH DPT | 51,150 | 45,238 | 11,856 | | 108,244 | 61,377 | 1,074 | 3,228 | 74,088 | 140,517 |
| 3080 | BRECKINRIDGE CO HEALTH BD | 71,872 | 63,565 | 16,659 | 21,058 | 173,154 | 86,242 | 1,509 | 4,536 | 158,373 | 233,696 |
| 3081 | ASHLAND BOYD CO HEALTH DP | 154,980 | 137,066 | 35,921 | 27,233 | 355,200 | 185,966 | 3,254 | 9,780 | 191,696 | 390,696 |
| 3082 | LAWRENCE CO HEALTH DEPT | 102,937 | 91,039 | 23,859 | 18,914 | 236,749 | 123,518 | 2,161 | 6,496 | 52,812 | 184,987 |
| 3083 | GRAVES CO HEALTH CENTER | 158,886 | 140,521 | 36,827 | 117,886 | 454,120 | 190,654 | 3,336 | 10,027 | 16,156 | 220,173 |
| 3084 | ALLOWAY CO HEALTH DEPT | 85,058 | 75,226 | 19,715 | 20,250 | 200,249 | 102,064 | 1,786 | 5,368 | 176,462 | 244,912 |
| 3085 | BELL CO HEALTH DEPT | 132,888 | 117,527 | 30,801 | 9,357 | 290,573 | 159,458 | 2,790 | 8,386 | 208,491 | 379,124 |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 72,228 | 63,879 | 16,741 | 5,460 | 158,308 | 86,668 | 1,517 | 4,558 | 12,762 | 105,505 |
| 3087 | HARLAN CO HEALTH DEPT | 107,095 | 94,716 | 24,823 | 22,088 | 248,722 | 128,508 | 2,249 | 6,759 | 313,332 | 450,848 |
| 3088 | CARTER CO HEALTH DEPT | 49,992 | 44,214 | 11,587 | | 105,793 | 59,988 | 1,050 | 3,155 | 107,588 | 171,781 |
| 3801 | KENTUCKY STATE UNIVERSITY | 670,283 | 592,805 | 155,358 | 1,079,879 | 2,498,325 | 804,297 | 14,074 | 42,300 | 158,831 | 1,019,502 |
| 5470 | KCTS | 2,817,200 | 2,491,559 | 652,971 | | 5,961,730 | 3,380,459 | 59,153 | 177,786 | 3,070,647 | 6,688,045 |
| 7403 | ASST OF COMMONWEALTH ATTY | 160,082 | 141,578 | 37,104 | 152,935 | 491,699 | 192,088 | 3,361 | 10,102 | 16,885 | 222,436 |
| 7407 | KENTUCKY HOUSING CORP | 1,644,753 | 1,454,636 | 381,221 | 1,141,904 | 4,622,514 | 1,973,598 | 34,535 | 103,796 | 1,364,582 | 3,476,511 |
| 7408 | FRANKLIN CO COUNCIL AGING | 19,745 | 17,463 | 4,577 | 15,315 | 57,100 | 23,693 | 415 | 1,246 | 10,839 | 36,193 |
| 7409 | MUN ELEC POW ASSOC OF KY | 20,020 | 17,706 | 4,640 | 8,291 | 50,657 | 24,023 | 420 | 1,263 | 388 | 26,094 |
| 7410 | COMMONWEALTH CREDIT UNION | - | - | - | - | - | - | - | - | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | 30,646 | 27,104 | 7,103 | | 64,853 | 36,774 | 643 | 1,934 | 158,580 | 197,931 |
| 7416 | KY OFFICE OF BAR ADMISSIO | 27,579 | 24,391 | 6,392 | 7,788 | 66,150 | 33,093 | 579 | 1,740 | 17,286 | 52,698 |
| 7417 | KY ASSOC OF REGIONAL PROG | 17,501 | 15,478 | 4,056 | 186 | 37,221 | 21,000 | 367 | 1,104 | 18,014 | 40,485 |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 4,936 | 4,365 | 1,144 | 39,540 | 49,985 | 5,923 | 104 | 311 | 6,338 | 6,338 |
| 7718 | MASTER COMM BOONE CO | 19,634 | 17,364 | 4,551 | 869 | 42,418 | 23,559 | 412 | 1,239 | 52,786 | 77,996 |
| 7720 | MASTER COMM CAMPBELL CO | 15,782 | 13,958 | 3,658 | 3,912 | 37,310 | 18,938 | 331 | 996 | 2,179 | 22,444 |
| 7724 | MASTER COMM CHRISTIAN CO | 5,686 | 5,029 | 1,318 | 9,072 | 21,105 | 6,823 | 119 | 359 | 68 | 7,389 |
| 7725 | MASTER COMM CLARK CO | 3,217 | 2,845 | 746 | 2,202 | 9,010 | 3,860 | 68 | 203 | 83 | 4,194 |
| 7727 | MASTER COMM CLINTON/CUMBE | 6,043 | 5,345 | 1,401 | 15,665 | 28,454 | 7,251 | 127 | 381 | 76 | 7,835 |
| 7730 | MASTER COMM DAVIESS CO | 16,095 | 14,235 | 3,731 | 9,640 | 43,701 | 19,313 | 338 | 1,016 | 22,380 | 43,047 |
| 7734 | MASTER COMM FAYETTE CO | 31,937 | 28,245 | 7,402 | 23,366 | 90,950 | 38,322 | 671 | 2,015 | 2,194 | 43,202 |
| 7740 | MASTER COMM GARRARD CO | 1,878 | 1,661 | 435 | 1,579 | 5,553 | 2,254 | 39 | 119 | 7,310 | 9,722 |
| 7741 | MASTER COMM GRANT CO | 8,022 | 7,095 | 1,859 | | 16,976 | 9,626 | 168 | 506 | 31,091 | 41,391 |
| 7743 | MASTER COMM GRAYSON CO | 3,278 | 2,899 | 760 | 236 | 7,173 | 3,933 | 69 | 207 | 28,218 | 32,427 |
| 7747 | MASTER COMM HARDIN CO | 25,223 | 22,308 | 5,846 | 30,658 | 84,035 | 30,266 | 530 | 1,592 | 458 | 32,846 |
| 7750 | MASTER COMMISSIONER HART COUNTY | 6,163 | 5,451 | 1,428 | 37,217 | 50,259 | 7,395 | 129 | 389 | 10,839 | 18,752 |
| 7751 | MASTER COMM HENDERSON CO | - | - | - | - | - | - | - | - | 16,422 | 16,422 |
| 7752 | HENRY/TRIMBLE MASTER COM | 8,548 | 7,560 | 1,981 | 64,070 | 82,159 | 10,257 | 179 | 539 | 11,065 | 22,040 |
| 7753 | MASTER COMM HOPKINS CO | 13,908 | 12,300 | 3,224 | 16,589 | 46,021 | 16,689 | 292 | 878 | 607 | 18,466 |
| 7756 | MASTER COMM JEFF CIRCUIT | 61,078 | 54,018 | 14,157 | 53,290 | 182,543 | 73,290 | 1,282 | 3,855 | 80,560 | 158,987 |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | 10,164 | 8,989 | 2,356 | 7,919 | 29,428 | 12,196 | 213 | 641 | 35,774 | 48,824 |
| 7759 | MASTER COMM KENTON CO | 27,492 | 24,315 | 6,372 | 5,323 | 63,502 | 32,989 | 577 | 1,735 | 651 | 35,952 |
| 7763 | MASTER COMM LAUREL CO | 9,285 | 8,212 | 2,152 | 336 | 19,985 | 11,142 | 195 | 586 | 5,686 | 17,609 |
| 7773 | MASTER COMM MCCracken CO | 17,436 | 15,421 | 4,041 | 23,798 | 60,696 | 20,922 | 366 | 1,100 | 2,019 | 24,407 |
| 7776 | MASTER COMM MADISON CO | 14,784 | 13,075 | 3,427 | 3,613 | 34,899 | 17,740 | 310 | 933 | 2,433 | 21,416 |
| 7781 | MASTER COMM MASON CO | - | - | - | - | - | - | - | - | 20,737 | 20,737 |
| 7782 | MASTER COMM MEADE CO | 9,769 | 8,639 | 2,264 | 12,330 | 33,002 | 11,722 | 205 | 616 | 24,602 | 37,145 |
| 7790 | MASTER COMM NELSON CO | 11,687 | 10,336 | 2,709 | 675 | 25,407 | 14,024 | 245 | 738 | 9,713 | 24,720 |
| 7792 | MASTER COMM OHIO COUNTY | - | - | - | - | - | - | - | - | 7,039 | 7,039 |
| 7793 | MASTER COMM OLDHAM CO | 8,371 | 7,404 | 1,940 | 4,853 | 22,568 | 10,045 | 176 | 528 | 37,186 | 47,935 |
| 7794 | MASTER COMM OWEN CO | 5,932 | 5,246 | 1,375 | 18,786 | 31,339 | 7,118 | 125 | 374 | 65 | 7,682 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|---|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (20) | Assumption Changes (21) | Investment Experience (22) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (23) | Total Deferred Outflow of Resources (24) | Liability Experience (25) | Assumption Changes (26) | Investment Experience (27) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (28) | Total Deferred Inflow of Resources (29) |
| 7798 | MASTER COMM PIKE CO | 14,169 | 12,531 | 3,284 | 19,525 | 49,509 | 17,001 | 298 | 894 | 256 | 18,449 |
| 7799 | MASTER COMM FOR FLEMING | - | - | - | - | - | - | - | - | 21,205 | 21,295 |
| 7805 | MASTER COMM SCOTT CO | 13,837 | 12,237 | 3,207 | 561 | 29,842 | 16,603 | 291 | 873 | 14,940 | 32,707 |
| 7807 | MASTER COMM SIMPSON CO | 6,184 | 5,469 | 1,433 | 23,441 | 36,527 | 7,420 | 130 | 390 | 25,518 | 33,458 |
| 7814 | MASTER COMM WARREN CO | 20,626 | 18,242 | 4,781 | 2,147 | 45,796 | 24,749 | 433 | 1,302 | 3,477 | 29,961 |
| 7817 | LOGAN CO MASTER COM | 4,274 | 3,780 | 991 | 15,351 | 24,396 | 5,128 | 90 | 270 | 24,805 | 30,293 |
| 7819 | MASTER COMM FLOYD CO | - | - | - | 236 | 236 | - | - | - | 55,012 | 53,012 |
| 7820 | MASTER COMM BARREN CO | 4,312 | 3,813 | 999 | 3,073 | 12,197 | 5,174 | 91 | 272 | 55,250 | 60,787 |
| 7821 | MASTER COMM MUHLENBERG CO | 8,607 | 7,612 | 1,995 | 25,839 | 44,053 | 10,327 | 181 | 543 | 17,708 | 28,759 |
| 8202 | NORTHERN KY REG MHMR BD | 20,042 | 17,725 | 4,645 | 47,670 | 90,082 | 24,049 | 421 | 1,265 | 3,329,056 | 3,354,791 |
| 8204 | COMMUNICARE INC | 766,792 | 678,159 | 177,727 | - | 1,622,678 | 920,102 | 16,100 | 48,390 | 2,189,954 | 3,174,546 |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | 655,753 | 579,955 | 151,990 | - | 1,387,698 | 786,862 | 13,769 | 41,383 | 3,853,722 | 4,695,736 |
| 8208 | CUMBERLAND RIVER MHMR | 1,518,311 | 1,342,810 | 351,914 | - | 3,213,035 | 1,821,876 | 31,880 | 95,817 | 2,837,700 | 4,787,282 |
| 8209 | WESTERN KY REG MHMR ADV | 499,590 | 441,842 | 115,795 | - | 1,057,227 | 599,476 | 10,490 | 31,528 | 636,056 | 1,277,550 |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 5,203,133 | 4,601,703 | 1,205,982 | 203,079 | 11,213,897 | 6,243,426 | 109,251 | 328,357 | 4,561,448 | 11,242,482 |
| 8211 | PENNYROYAL REG MHMR BD | 483,205 | 427,351 | 111,997 | - | 1,166,550 | 579,815 | 10,146 | 30,494 | 4,382,165 | 5,002,620 |
| 8213 | GREEN RVR REG MHMR BD | 384,808 | 340,328 | 89,191 | - | 814,327 | 461,745 | 8,080 | 24,284 | 1,639,323 | 2,133,432 |
| 8216 | COMPREHEND INC REG MHMR B | 647,937 | 573,042 | 150,179 | 368,910 | 1,740,068 | 777,482 | 13,605 | 40,890 | 1,964,424 | 1,030,401 |
| 8220 | LIFESKILLS INC | 1,563,284 | 1,382,584 | 362,338 | 1,959,093 | 5,267,299 | 1,875,840 | 32,825 | 98,655 | 2,093,019 | 4,100,339 |
| 8221 | MOUNTAIN COMP CARE CENTER | 745,719 | 659,522 | 172,843 | - | 1,578,084 | 894,815 | 15,658 | 47,060 | 957,704 | 1,915,237 |
| 9940 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 204,649 | 180,994 | 47,434 | 446,625 | 879,702 | 245,566 | 4,297 | 12,915 | 245,996 | 508,774 |
| 10010 | LEGS LEGISLATIVE RES COMM | 2,949,680 | 2,608,726 | 683,677 | 2,070,604 | 8,312,687 | 3,539,427 | 61,935 | 186,147 | 207,446 | 3,994,955 |
| 20020 | JUDL JUDICIAL RET SYSTEM | 26,091 | 23,075 | 6,047 | 14,112 | 69,325 | 31,307 | 548 | 1,647 | 532 | 34,034 |
| 20025 | JUDL ADM OFF OF THE COURT | 8,685,215 | 7,681,291 | 2,013,060 | 10,647,012 | 29,026,578 | 10,421,703 | 182,365 | 548,102 | 158,102 | 11,310,362 |
| 31030 | UNIFIED PROSECUTORIAL SYS | 7,655,839 | 6,691,304 | 1,753,611 | 5,590,763 | 21,601,517 | 9,078,523 | 158,861 | 477,461 | 150,017 | 9,864,862 |
| 31035 | DEPT OF AGRICULTURE | 1,343,210 | 1,187,948 | 311,329 | 845,475 | 3,687,962 | 1,611,766 | 28,204 | 84,767 | 131,213 | 1,855,950 |
| 31040 | ATTORNEY GENERALS OFFICE | 1,112,419 | 983,835 | 257,837 | - | 2,354,091 | 1,334,832 | 23,358 | 70,202 | 643,660 | 2,072,052 |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 1,029,078 | 910,127 | 238,520 | 769,459 | 2,947,184 | 1,234,828 | 21,608 | 64,943 | 92,018 | 1,413,397 |
| 31066 | REGISTRY OF ELECTION | 95,587 | 84,538 | 22,155 | 260,867 | 58,587 | 114,698 | 2,007 | 6,032 | 1,949 | 124,686 |
| 31070 | GOVERNORS OFFICE | 268,182 | 237,183 | 62,159 | 91,788 | 659,312 | 321,801 | 5,631 | 16,924 | 148,378 | 497,734 |
| 31074 | DEPT OF VETERANS AFFAIRS | 4,228,953 | 3,740,129 | 980,187 | 2,889,279 | 11,838,548 | 5,074,473 | 88,796 | 266,879 | 82,664 | 5,512,812 |
| 31076 | MILITARY AFFAIRS COMM | 13,484 | 11,925 | 3,125 | 5,194 | 33,728 | 16,179 | 283 | 851 | 20,893 | 38,206 |
| 31082 | KY INFRASTRUCTURE | 99,674 | 88,153 | 23,102 | 193,303 | 404,232 | 119,602 | 2,093 | 6,290 | 5,266 | 133,251 |
| 31085 | LT GOVERNORS OFFICE | 39,707 | 35,117 | 9,203 | - | 84,027 | 47,646 | 834 | 2,506 | 115,716 | 166,702 |
| 31089 | AGRICULTURAL DEVELOP BD | 105,370 | 93,191 | 24,423 | 126,365 | 349,349 | 126,438 | 2,212 | 6,650 | 12,000 | 147,300 |
| 31094 | OFF OF HOMELAND SECURITY | 115,414 | 102,073 | 26,751 | 111,176 | 355,414 | 138,490 | 2,423 | 7,283 | 105,545 | 253,741 |
| 31095 | DEPT MILITARY AFFAIRS | 2,518,949 | 2,227,784 | 583,842 | 305,920 | 5,636,495 | 3,022,578 | 52,891 | 158,965 | 264,996 | 3,499,430 |
| 31110 | OFF OF SECRETARY TO CABIN | 24,376 | 21,559 | 5,650 | 37,743 | 89,328 | 29,250 | 512 | 1,538 | 30,689 | 61,989 |
| 31112 | GOV OFF LOCAL DEVELOPMENT | 284,515 | 251,628 | 65,945 | 80,246 | 682,334 | 341,399 | 5,974 | 17,955 | 422,609 | 787,937 |
| 31120 | SECRETARY OF STATE | 202,691 | 179,262 | 46,980 | 122,244 | 551,177 | 243,216 | 4,256 | 12,791 | 29,534 | 289,797 |
| 31125 | STATE TREASURERS OFFICE | 241,412 | 213,507 | 55,955 | 416,101 | 926,975 | 289,679 | 5,069 | 15,235 | 3,942 | 313,925 |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | - | - | - | 110,425 | 110,425 | - | - | - | 547,207 | 547,207 |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 16,034 | 14,181 | 3,716 | 38,551 | 72,482 | 19,240 | 337 | 1,012 | 229 | 20,818 |
| 31137 | KY COMM NETWORK AUTH | 132,806 | 117,455 | 30,782 | 344,968 | 626,011 | 159,359 | 2,789 | 8,381 | 1,653 | 172,182 |
| 31150 | BOARD OF ACCOUNTANCY | 31,144 | 27,544 | 7,219 | 25,456 | 91,363 | 37,371 | 654 | 1,965 | 10,943 | 50,933 |
| 31155 | BOARD OF AUCTIONEERS | - | - | - | - | - | - | - | - | 10,081 | 10,081 |
| 31165 | BOARD OF BARBERING | 17,720 | 15,671 | 4,107 | 52,073 | 89,571 | 21,262 | 372 | 1,118 | 17,477 | 40,229 |
| 31170 | BOARD OF CHIROPRACTIC EXM | - | - | - | 546 | 546 | - | - | - | 133,338 | 133,338 |
| 31180 | BOARD OF DENTISTRY | 36,358 | 32,155 | 8,427 | 110,956 | 187,896 | 43,627 | 763 | 2,294 | 403 | 47,087 |
| 31185 | BOARD OF ELECTIONS | 66,203 | 58,551 | 15,345 | 67,590 | 207,689 | 79,440 | 1,390 | 4,178 | 92,324 | 177,332 |
| 31190 | BRD OF EMBALMERS/FUN DIR | 23,464 | 20,752 | 5,439 | 12,531 | 62,186 | 28,156 | 493 | 1,481 | 14,113 | 44,243 |
| 31200 | BOARD OF EXM ARCHITECTS | 20,840 | 18,431 | 4,830 | 6,818 | 50,919 | 25,007 | 438 | 1,315 | 35,989 | 62,749 |
| 31205 | KY LANDSCAPE ARCH REG BD | 3,576 | 3,163 | 829 | 1,740 | 9,308 | 4,291 | 75 | 226 | 73 | 4,665 |
| 31215 | BD EXAMINERS OF SOCIAL WK | 17,715 | 15,668 | 4,106 | 3,676 | 41,165 | 21,257 | 372 | 1,118 | 14,773 | 37,520 |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 76,306 | 67,486 | 17,686 | 118,678 | 280,156 | 91,562 | 1,602 | 4,815 | 1,283 | 99,262 |
| 31245 | BD OF MEDICAL LICENSURE | 101,645 | 89,896 | 23,559 | 51,317 | 266,417 | 121,967 | 2,134 | 6,415 | 2,073 | 132,589 |
| 31250 | BOARD OF NURSING | 372,027 | 329,024 | 86,228 | 220,760 | 1,008,039 | 446,408 | 7,812 | 23,478 | 72,823 | 550,521 |
| 31260 | BOARD OF OPTOMETRIC EXM | 5,921 | 5,237 | 1,372 | 3,247 | 15,777 | 7,105 | 124 | 374 | 35,233 | 42,836 |
| 31263 | KY RESPIRATORY CARE BD | 13,379 | 11,832 | 3,101 | 10,204 | 38,516 | 16,053 | 281 | 844 | 4,538 | 21,716 |
| 31268 | PERSONNEL BOARD | 48,564 | 42,950 | 11,256 | 61,292 | 164,062 | 58,273 | 1,020 | 3,065 | 860 | 63,218 |
| 31270 | KY BOARD OF PHARMACY | 148,107 | 130,987 | 34,328 | 185,544 | 498,966 | 177,719 | 3,110 | 9,347 | 2,524 | 192,700 |
| 31275 | BD OF PHYSICAL THERAPY | 19,686 | 17,411 | 4,563 | 35,991 | 77,651 | 23,622 | 413 | 1,242 | 10,536 | 35,813 |
| 31284 | BOARD OF REAL ESTATE APPR | - | - | - | - | - | - | - | - | 67,138 | 67,138 |
| 31290 | BD OF PROF ENGINEERS & LA | 74,467 | 65,860 | 17,260 | 13,709 | 171,296 | 89,356 | 1,564 | 4,699 | 29,900 | 125,519 |
| 31345 | SCHOOL FAC CONSTR COMM | 20,512 | 18,141 | 4,754 | 11,227 | 54,634 | 24,613 | 431 | 1,294 | 38,114 | 64,452 |
| 31354 | EXECUTIVE BRANCH ETH COMM | 56,937 | 50,356 | 13,197 | 163,241 | 283,731 | 68,321 | 1,196 | 3,593 | 4,396 | 77,506 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|--|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (20) | Assumption Changes (21) | Investment Experience (22) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (23) | Total Deferred Outflow of Resources (24) | Liability Experience (25) | Assumption Changes (26) | Investment Experience (27) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (28) | Total Deferred Inflow of Resources (29) |
| 31370 | COMMISSION ON HUMAN RIGHT | 127,110 | 112,417 | 29,461 | 873 | 269,861 | 152,523 | 2,669 | 8,022 | 29,384 | 192,598 |
| 31395 | COMMISSION- REAL ESTATE | - | - | - | - | - | - | - | - | 170,594 | 170,594 |
| 31400 | COMMISSION ON WOMEN | - | - | - | 1,471 | 1,471 | - | - | - | 84,830 | 84,830 |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 336,932 | 297,986 | 78,094 | - | 713,012 | 404,297 | 7,075 | 21,263 | 303,035 | 735,670 |
| 31765 | OFFICE OF STATE BUD DIREC | 199,841 | 176,742 | 46,319 | 121,870 | 544,772 | 239,797 | 4,196 | 12,611 | 139,340 | 395,944 |
| 35605 | TRAN OFF OF THE SECRETARY | 465,243 | 411,466 | 107,834 | 179,896 | 1,164,439 | 558,262 | 9,769 | 29,360 | 69,987 | 667,378 |
| 35607 | TRAN OFFICE OF LEGAL SVC | 276,368 | 244,423 | 64,057 | - | 584,848 | 331,624 | 5,803 | 17,441 | 310,614 | 665,482 |
| 35609 | DIVISION OF FACILITY MANA | 214,353 | 189,576 | 49,683 | 16,501 | 470,113 | 257,209 | 4,501 | 13,527 | 390,154 | 665,431 |
| 35615 | TRAN DEPT OF AVIATION | 161,244 | 142,606 | 37,373 | 63,562 | 404,785 | 193,482 | 3,386 | 10,176 | 3,313 | 210,359 |
| 35616 | TRAN OFFICE OF PERSONNEL | 232,381 | 205,520 | 53,861 | 17,595 | 509,357 | 278,842 | 4,879 | 14,665 | 31,988 | 330,374 |
| 35617 | OFFICE OF INFORMAT TECHNO | 296,821 | 262,512 | 68,797 | 73,986 | 702,116 | 356,167 | 6,232 | 18,732 | 103,429 | 484,560 |
| 35618 | OFFICE OF AUDITS | 284,124 | 251,282 | 65,854 | 322,505 | 923,765 | 340,930 | 5,966 | 17,930 | 233,167 | 597,993 |
| 35619 | DOT PAYROLL DIVISION | 108,333 | 95,811 | 25,109 | 102,010 | 331,263 | 129,993 | 2,275 | 6,837 | 100,822 | 239,927 |
| 35625 | TRAN DEPT OF HIGHWAYS | 24,850,559 | 21,978,065 | 5,759,861 | 9,712,076 | 62,300,561 | 29,810,079 | 521,788 | 1,568,259 | 513,750 | 32,422,876 |
| 35628 | TRAN DEPT OF INTERGOV PRO | 89,214 | 78,902 | 20,678 | 134,566 | 323,360 | 107,051 | 1,873 | 5,630 | 38,489 | 153,043 |
| 35630 | TRAN DEPT OF VEH REGULATE | 1,039,416 | 919,270 | 240,916 | 601,673 | 2,801,275 | 1,247,233 | 21,825 | 65,595 | 329,025 | 1,663,706 |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 618,391 | 546,911 | 143,331 | 548,452 | 1,857,085 | 742,030 | 12,984 | 39,025 | 262,552 | 1,056,581 |
| 39075 | KHEAA DIV OF FINANCIAL AF | 115,172 | 101,860 | 26,695 | - | 243,727 | 138,200 | 2,418 | 7,268 | 351,495 | 499,381 |
| 39079 | COMMONWEALTH OF TECHNOL | 2,455,765 | 2,171,903 | 569,197 | - | 5,196,865 | 2,946,761 | 51,564 | 154,977 | 2,990,172 | 6,143,474 |
| 39084 | KY RIVER AUTHORITY | 55,966 | 49,497 | 12,972 | - | 197,767 | 57,156 | 1,175 | 3,532 | 19,358 | 91,221 |
| 39103 | DEPT OF REVENUE | 4,123,512 | 3,646,875 | 955,748 | 1,346,552 | 10,072,687 | 4,947,950 | 86,582 | 260,225 | 5,382,453 | 15,455,140 |
| 39130 | OFFICE OF SECRETARY | 4,953,183 | 4,380,645 | 1,148,049 | 2,262,729 | 12,744,606 | 5,943,503 | 104,003 | 312,583 | 955,632 | 7,315,721 |
| 39750 | FIN OFFICE OF INSP GENERAL | 726,976 | 642,945 | 168,499 | 14,266 | 1,552,686 | 872,325 | 15,264 | 45,878 | 120,451 | 1,055,918 |
| 39757 | OFF OF THE CONTROLLER | 46,908 | 41,486 | 10,872 | 49,449 | 148,715 | 56,286 | 985 | 2,960 | 193,809 | 254,040 |
| 39758 | DEPT FACILITIES SUPP SVCS | 492,252 | 435,353 | 114,094 | 89,335 | 1,131,034 | 590,671 | 10,336 | 31,065 | 87,635 | 719,707 |
| 39785 | DEPT FACILITIES SUPP SVCS | 1,367,733 | 1,209,637 | 317,013 | 168,130 | 3,062,513 | 1,641,192 | 28,719 | 86,314 | 123,525 | 1,879,750 |
| 50235 | KY STATE FAIR BOARD | 1,253,260 | 1,108,396 | 290,481 | 911,769 | 3,563,906 | 1,503,832 | 26,315 | 79,009 | 24,793 | 1,634,030 |
| 50410 | COMM KY HERITAGE COUNCIL | 133,621 | 118,176 | 30,971 | 192,178 | 474,946 | 160,337 | 2,806 | 8,433 | 12,135 | 183,711 |
| 50529 | KY ARTS COUNCIL | 71,408 | 63,154 | 16,551 | 14,756 | 165,869 | 85,685 | 1,499 | 4,506 | 208,162 | 299,852 |
| 50550 | KY HISTORICAL SOCIETY | 228,679 | 202,246 | 53,003 | 46,270 | 530,198 | 274,400 | 4,802 | 14,431 | 240,151 | 533,784 |
| 50660 | DEPT OF FISH & WILDLIFE | 2,031,967 | 1,797,092 | 470,969 | 465,090 | 4,765,118 | 2,438,230 | 42,666 | 128,232 | 43,293 | 2,652,421 |
| 50665 | COMM KY HORSE PARK | 339,668 | 300,405 | 78,728 | 41,951 | 760,752 | 407,579 | 7,132 | 21,436 | 297,797 | 733,944 |
| 50670 | DEPT OF PARKS | 3,149,607 | 2,785,544 | 730,016 | - | 6,665,167 | 3,779,327 | 66,133 | 198,764 | 914,005 | 4,958,229 |
| 50850 | COMM OFFICE OF SECRETARY | 201,205 | 177,948 | 46,635 | 89,130 | 514,918 | 241,433 | 4,225 | 12,698 | 256,148 | 514,504 |
| 50852 | KY ARTISANS CTR AT BEREA | 69,067 | 61,084 | 16,008 | 23,925 | 170,084 | 82,876 | 1,450 | 4,359 | 29,651 | 118,336 |
| 50860 | DEPT OF TOURISM | 161,282 | 142,639 | 37,382 | - | 341,303 | 193,528 | 3,386 | 10,178 | 182,679 | 389,771 |
| 51183 | EDUC PROF STANDARDS BD | - | - | - | - | - | - | - | - | 554,380 | 554,380 |
| 51340 | KY COMM DEAF/HARD OF HEAR | 77,523 | 68,562 | 17,968 | 23,813 | 187,866 | 93,022 | 1,628 | 4,892 | 27,267 | 126,809 |
| 51407 | KY ENVIRONMENTAL EDUC COU | 11,626 | 10,282 | 2,695 | 11,221 | 35,824 | 13,951 | 244 | 734 | 211 | 15,140 |
| 51530 | EDUC OFFICE OF SECRETARY | 657,764 | 581,733 | 152,457 | 942,649 | 2,334,603 | 789,275 | 13,811 | 41,510 | 11,519 | 856,115 |
| 51531 | DEPT WORKFORCE INVESTMENT | 2,575,315 | 2,277,634 | 596,907 | 549,446 | 5,999,302 | 3,090,213 | 54,074 | 162,522 | 3,230,883 | 6,537,692 |
| 51532 | KY COMM ON PROPRIETARY ED | 12,307 | 10,884 | 2,852 | 15,821 | 41,864 | 14,767 | 258 | 777 | 223 | 16,025 |
| 51540 | EDUC DEPT OF EDUCATION | 1,571,117 | 1,389,512 | 364,154 | 1,315,304 | 4,640,087 | 1,885,240 | 32,989 | 99,149 | 85,289 | 2,102,667 |
| 51545 | KY EDUCATIONAL TV AUTHOR | 885,333 | 782,998 | 205,203 | 942,215 | 2,815,749 | 1,062,343 | 18,589 | 55,871 | 114,913 | 1,251,716 |
| 51555 | KY DEPT LIBRARY & ARCHIVE | 301,486 | 266,637 | 69,878 | - | 638,001 | 361,764 | 6,330 | 19,026 | 747,620 | 1,134,740 |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE | - | - | - | - | - | - | - | - | 762,466 | 762,466 |
| 53721 | H&FS OFF OF THE SECRETARY | 2,825,640 | 2,499,024 | 654,927 | 4,882,223 | 10,861,814 | 3,390,587 | 59,330 | 178,319 | 47,107 | 3,675,343 |
| 53723 | OFFICE INSPECTOR GENERAL | 1,351,507 | 1,195,287 | 313,252 | 233,841 | 3,093,887 | 1,621,722 | 28,378 | 85,290 | 759,917 | 2,495,307 |
| 53724 | OFFICE OF HEALTH POLICY | - | - | - | - | - | - | - | - | 443,445 | 443,445 |
| 53725 | DEPT OF AGING/INDEP LIVIN | 1,011,048 | 894,181 | 234,341 | 1,235,324 | 3,374,894 | 1,213,192 | 21,229 | 63,805 | 18,280 | 1,316,506 |
| 53727 | DEPT FOR INCOME SUPPORT | 2,343,318 | 2,072,454 | 543,134 | 344,423 | 5,303,329 | 2,811,832 | 49,203 | 147,881 | 1,202,882 | 4,211,798 |
| 53728 | DEPT FOR PUBLIC HEALTH | 2,482,959 | 2,195,954 | 575,500 | 1,214,211 | 6,468,624 | 2,979,392 | 52,135 | 156,693 | 80,270 | 3,268,490 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 2,262,595 | 2,001,062 | 524,424 | - | 4,788,081 | 2,714,970 | 47,508 | 142,787 | 6,284,375 | 9,189,640 |
| 53730 | SERVE KY | 118,421 | 104,733 | 27,448 | 197,175 | 447,777 | 142,098 | 2,487 | 7,473 | 1,928 | 153,986 |
| 53736 | H&FS DEPT FOR COMM BASE S | 24,761,258 | 21,899,105 | 5,739,166 | 15,307,304 | 67,706,833 | 29,711,926 | 519,916 | 1,562,622 | 488,066 | 32,282,530 |
| 53739 | HEALTH DATA AND ANALYTICS | 144,104 | 127,447 | 33,400 | 1,243,285 | 938,334 | 172,916 | 3,026 | 9,094 | 185,036 | 185,036 |
| 53746 | DEPT FOR MEDICAID SERVICE | 947,460 | 837,943 | 219,602 | - | 2,005,005 | 1,136,892 | 19,894 | 59,792 | 856,807 | 2,073,385 |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 806,399 | 713,187 | 186,907 | 1,706,493 | 967,627 | 967,627 | 16,932 | 50,890 | 421,843 | 1,457,292 |
| 54500 | J&PS OFF OF SECRETARY | 1,016,032 | 898,589 | 235,496 | 2,010,324 | 4,160,441 | 1,219,173 | 21,334 | 64,119 | 15,762 | 1,320,388 |
| 54515 | H&FS DEPT OF PUBLIC ADVOCACY | 3,928,194 | 3,474,134 | 910,477 | 4,647,060 | 12,959,865 | 4,713,582 | 82,481 | 247,899 | 73,139 | 5,117,101 |
| 54520 | J&PS DEPT OF KY STATE POL | 4,621,530 | 4,087,327 | 1,071,178 | 3,839,287 | 13,619,322 | 5,545,540 | 97,039 | 291,653 | 245,031 | 6,179,263 |
| 54523 | J&PS DEPT OF JUVENILE JUSTICE | 4,492,214 | 3,972,959 | 1,041,206 | 1,010,568 | 10,516,947 | 5,390,369 | 94,324 | 283,493 | 15,640,257 | 21,408,443 |
| 54525 | DEPT OF CRIMINAL JUSTY TRN | 1,057,079 | 934,891 | 245,010 | 1,322,546 | 3,559,526 | 1,268,427 | 22,196 | 66,710 | 19,547 | 1,376,880 |
| 54527 | J&PS DEPT OF CORRECTIONS | 2,187,657 | 1,934,786 | 507,055 | 2,540,698 | 7,170,196 | 2,625,049 | 45,935 | 138,058 | 40,634 | 2,849,676 |
| 55790 | OFFICE OF THE SECRETARY | 737,592 | 652,334 | 170,959 | 13,684 | 1,574,569 | 885,063 | 15,487 | 46,548 | 529,779 | 1,476,877 |
| 55793 | DEPT PERSONNEL ADMIN | 277,116 | 245,084 | 64,230 | 247,621 | 834,051 | 332,522 | 5,819 | 17,488 | 304,050 | 659,879 |
| 55794 | DEPT FOR EMPLOYEE INS | 331,145 | 292,868 | 76,753 | 113,168 | 813,934 | 397,353 | 6,953 | 20,898 | 96,374 | 521,578 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code | Participating Employer Name | Outstanding Balance of Deferred Outflows of Resources | | | | Outstanding Balance of Deferred Inflows of Resources | | | | | |
|-----------------------------|-----------------------------------|---|--------------------|-----------------------|---|--|----------------------|--------------------|-----------------------|---|------------------------------------|
| | | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Outflow of Resources | Liability Experience | Assumption Changes | Investment Experience | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions | Total Deferred Inflow of Resources |
| (1) | (2) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) |
| 56102 | OFFICE OF THE SECRETARY | 493,070 | 436,076 | 114,284 | 1,162,894 | 2,206,324 | 591,652 | 10,353 | 31,116 | 231,357 | 864,478 |
| 56106 | DEPT OF WRKPLACE STANDARD | 750,542 | 663,787 | 173,961 | 846,440 | 2,434,730 | 900,602 | 15,759 | 47,365 | 295,037 | 1,258,763 |
| 56107 | DEPT OF WORKERS CLAIMS | 829,749 | 733,839 | 192,319 | 1,755,907 | 1,755,907 | 995,646 | 17,422 | 52,363 | 632,837 | 1,698,268 |
| 56113 | KY OSH REVIEW COMMISSION | 34,840 | 30,813 | 8,075 | 16,698 | 90,426 | 41,806 | 732 | 12,148 | 56,885 | 12,148 |
| 56114 | WORKERS COMP FUNDING COMM | 109,056 | 96,450 | 25,277 | 90,276 | 321,059 | 130,860 | 2,290 | 6,882 | 58,527 | 198,559 |
| 56115 | GEN ADM PROG SUPP S SERVI | - | - | - | - | - | - | - | - | 1,639,273 | 1,639,273 |
| 56116 | OFF OF INSPCT GEN S SVCS | - | - | - | - | - | - | - | - | 135,508 | 135,508 |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 575,009 | 508,544 | 133,276 | 408,901 | 1,625,730 | 689,974 | 12,074 | 36,287 | 325,193 | 1,063,528 |
| 57124 | KY STATE NATURE PRES COMM | - | - | - | - | - | - | - | - | 586,404 | 586,404 |
| 57126 | OFFICE OF THE SECRETARY | 342,805 | 303,180 | 79,455 | 481,620 | 1,207,060 | 411,344 | 7,198 | 21,634 | 6,128 | 586,404 |
| 57127 | DEPT FOR ENERGY DEV & IND | - | - | - | - | 128,357 | - | - | - | 793,142 | 793,142 |
| 57128 | DEPT FOR NATURAL RESOURCE | 3,231,326 | 2,857,817 | 748,957 | 2,040,730 | 8,878,830 | 3,877,385 | 67,849 | 203,921 | 1,210,954 | 5,360,109 |
| 57129 | DEPT FOR ENVIRONM PROTECT | 4,518,076 | 3,995,832 | 1,047,200 | 4,254,407 | 13,815,515 | 5,421,402 | 94,867 | 285,125 | 1,158,208 | 6,959,602 |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 567,029 | 501,486 | 131,426 | 3,187,377 | 4,387,318 | 680,398 | 11,906 | 35,784 | - | 728,088 |
| 57140 | KY NATURE PRESERVES | 141,982 | 125,570 | 32,909 | 995,276 | 1,295,737 | 170,369 | 2,981 | 8,960 | - | 182,310 |
| 57141 | OFFICE OF ENERGY POLICY | 45,090 | 39,878 | 10,451 | 304,161 | 399,580 | 54,105 | 947 | 2,846 | - | 57,898 |
| 58175 | BRD OF CLMS & CRIMPS VICTI | - | - | - | - | - | - | - | - | 80,906 | 80,906 |
| 58300 | KY BOARD OF TAX APPEALS | - | - | - | - | - | - | - | - | 20,251 | 20,251 |
| 58374 | KY HORSE RACING AUTHORITY | 316,090 | 279,553 | 73,263 | 385,074 | 1,053,980 | 379,287 | 6,637 | 19,948 | 5,719 | 411,591 |
| 58671 | KY CLAIMS COMMISSION | 43,016 | 38,044 | 9,970 | 28,786 | 119,816 | 51,617 | 903 | 2,715 | 192,578 | 247,813 |
| 58675 | OFFICE OF THE SECRETARY | 417,560 | 369,294 | 96,782 | 594,000 | 1,477,636 | 501,045 | 8,768 | 26,351 | 6,895 | 543,059 |
| 58676 | DEPT OF INSURANCE | 551,600 | 487,840 | 127,850 | 64,524 | 1,231,814 | 661,884 | 11,582 | 34,810 | 356,009 | 1,064,285 |
| 58677 | OFF OF OCCUP & PROFESSION | 189,928 | 167,974 | 44,021 | 242,497 | 644,420 | 227,901 | 3,988 | 11,986 | 15,961 | 259,836 |
| 58678 | KY BOXING & WRESTLING AUT | 8,014 | 7,088 | 1,858 | 36,635 | 53,595 | 9,616 | 168 | 506 | 9 | 10,299 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 124,975 | 110,529 | 28,967 | 72,511 | 336,982 | 149,962 | 2,624 | 7,887 | 266,057 | 426,530 |
| 58681 | DEPT OF CHARITABLE GAMING | 153,400 | 135,669 | 35,555 | 104,627 | 429,251 | 184,070 | 3,221 | 9,681 | 100,919 | 297,891 |
| 58685 | DEPT OF FINANCIAL INSTITU | 755,339 | 668,029 | 175,072 | 705,976 | 2,304,416 | 906,358 | 15,860 | 47,668 | 14,651 | 984,537 |
| 58690 | DEPT OF HOUSING & BUILD C | 1,275,970 | 1,128,481 | 295,744 | 1,093,443 | 3,793,638 | 1,531,083 | 26,792 | 80,523 | 191,916 | 1,830,314 |
| 014A | BRECKINRIDGE CO ATTORNEY | 10,674 | 9,440 | 2,474 | 2,556 | 25,144 | 12,808 | 224 | 674 | 22,152 | 35,858 |
| 024A | CHRISTIAN COUNTY ATTORNEY | 3,337 | 2,951 | 773 | 1,726 | 8,787 | 4,004 | 70 | 211 | 68 | 4,353 |
| 031A | EDMONSON COUNTY ATTORNEY | 6,663 | 5,893 | 1,544 | 10,117 | 24,217 | 7,995 | 140 | 420 | 4,156 | 12,711 |
| 060A | KNOTT COUNTY ATTORNEY | 15,929 | 14,088 | 3,692 | 19,019 | 52,728 | 19,114 | 334 | 1,005 | 291 | 20,744 |
| 071A | LOGAN COUNTY ATTORNEY | 11,933 | 10,554 | 2,766 | 6,785 | 32,038 | 14,319 | 251 | 753 | 27,896 | 43,219 |
| 086A | MONROE CO ATTORNEY | - | - | - | - | 1,257 | - | - | - | 31,957 | 31,957 |
| 116A | WAYNE COUNTY ATTORNEY | - | - | - | - | 1,253 | - | - | - | 117,582 | 117,582 |
| W002 | ALLEN COUNTY ATTORNEY | 17,186 | 15,199 | 3,983 | 37,540 | 73,908 | 20,622 | 361 | 1,085 | 13,858 | 35,926 |
| W003 | ANDERSON COUNTY ATTORNEY | 177 | 156 | 41 | - | 374 | 212 | 4 | 11 | 26,348 | 26,575 |
| W005 | BARREN COUNTY ATTORNEY | 31,571 | 27,922 | 7,318 | 22,322 | 89,133 | 37,883 | 663 | 1,992 | 33,846 | 74,384 |
| W007 | BELL COUNTY ATTORNEY | 25,998 | 22,993 | 6,026 | 11,119 | 66,136 | 31,197 | 546 | 1,641 | 19,410 | 52,794 |
| W008 | BOONE COUNTY ATTORNEY | 91,036 | 80,513 | 21,100 | 31,782 | 224,431 | 109,237 | 1,911 | 5,745 | 20,770 | 137,663 |
| W011 | BOYLE COUNTY ATTORNEY | 2,532 | 2,239 | 587 | 12,633 | 17,991 | 3,038 | 53 | 160 | 4,534 | 7,785 |
| W015 | BULLITT COUNTY ATTORNEY | 5,001 | 4,423 | 1,159 | 838 | 11,421 | 6,001 | 105 | 316 | 34,092 | 40,514 |
| W021 | CARROLL COUNTY ATTORNEY | 11,521 | 10,189 | 2,670 | 8,274 | 32,654 | 13,824 | 242 | 727 | 231 | 15,024 |
| W022 | CHILD SUPPORT ENFORCEMENT | 12,151 | 10,747 | 2,816 | 41,975 | 67,689 | 14,581 | 255 | 767 | 6,367 | 21,970 |
| W023 | CASEY COUNTY ATTORNEY | 9,788 | 8,656 | 2,269 | 904 | 21,617 | 11,744 | 206 | 618 | 11,871 | 24,439 |
| W025 | CLARK COUNTY ATTORNEY | 25,465 | 22,521 | 5,902 | 50,540 | 104,428 | 30,556 | 535 | 1,607 | 11,771 | 44,469 |
| W028 | CRITTENDEN CO ATTORNEY | 5,072 | 4,486 | 1,176 | 12,040 | 22,774 | 6,087 | 107 | 320 | 23,752 | 30,266 |
| W030 | DAVIESS COUNTY ATTORNEY | 6,373 | 5,636 | 1,477 | - | 13,486 | 7,647 | 134 | 402 | 19,201 | 27,384 |
| W036 | FLOYD COUNTY ATTORNEY | 7,216 | 6,382 | 1,672 | - | 15,270 | 8,658 | 152 | 455 | 311,019 | 320,284 |
| W037 | FRANKLIN COUNTY ATTORNEY | 36,484 | 32,266 | 8,456 | - | 77,206 | 43,778 | 766 | 2,302 | 11,698 | 58,544 |
| W039 | GALLATIN COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 2,264 | 2,264 |
| W040 | GARRARD COUNTY ATTORNEY | 11,584 | 10,245 | 2,685 | 5,841 | 30,355 | 13,900 | 243 | 731 | 10,668 | 25,542 |
| W041 | GRANT COUNTY CHILD SUPPOR | 5,238 | 4,633 | 1,214 | 1,214 | 21,925 | 6,286 | 110 | 331 | 84 | 6,811 |
| W042 | GRAVES COUNTY ATTORNEY | 24,973 | 22,086 | 5,788 | 313 | 53,160 | 29,966 | 524 | 1,576 | 30,514 | 62,580 |
| W046 | HANCOCK COUNTY ATTORNEY | 3,053 | 2,700 | 708 | - | 6,461 | 3,664 | 64 | 193 | 3,360 | 7,281 |
| W049 | HARRISON COUNTY ATTORNEY | 11,290 | 9,985 | 2,617 | 498 | 24,390 | 13,547 | 237 | 712 | 26,192 | 40,688 |
| W053 | HICKMAN COUNTY ATTORNEY | 6,329 | 5,597 | 1,467 | 11,342 | 24,735 | 7,594 | 133 | 399 | 1,305 | 9,431 |
| W054 | HOPKINS COUNTY ATTORNEY | 39,285 | 34,744 | 9,105 | 6,035 | 89,169 | 47,139 | 825 | 2,479 | 53,629 | 104,072 |
| W055 | JACKSON COUNTY ATTORNEY | 353 | 312 | 82 | 1,761 | 2,508 | 424 | 7 | 22 | 13,290 | 13,743 |
| W056 | JEFFERSON CO ATTORNEY | 6,930 | 6,129 | 1,606 | - | 14,665 | 8,315 | 146 | 437 | 153,563 | 162,461 |
| W062 | LARUE COUNTY ATTORNEY | 15,137 | 13,388 | 3,509 | - | 39,646 | 18,164 | 318 | 955 | 7,138 | 26,575 |
| W063 | LAUREL COUNTY ATTORNEY | 4,656 | 4,118 | 1,079 | 6,650 | 16,503 | 5,587 | 98 | 294 | 1,863 | 7,842 |
| W065 | LEE COUNTY ATTORNEY | 6,499 | 5,748 | 1,506 | - | 13,753 | 7,798 | 136 | 410 | 16,490 | 24,834 |
| W073 | MCCRACKEN COUNTY ATTORNEY | 6,879 | 6,084 | 1,595 | 28,014 | 42,572 | 8,255 | 144 | 434 | 29,347 | 38,180 |
| W074 | MCCRARY COUNTY ATTORNEY | 18,342 | 16,222 | 4,251 | 7,885 | 46,700 | 22,009 | 385 | 1,157 | 382 | 23,933 |
| W076 | MADISON COUNTY ATTORNEY | 96,543 | 85,384 | 22,377 | 243,798 | 448,102 | 115,845 | 2,027 | 6,093 | 10,460 | 134,425 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
| | | Liability Experience (20) | Assumption Changes (21) | Investment Experience (22) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (23) | Total Deferred Outflow of Resources (24) | Liability Experience (25) | Assumption Changes (26) | Investment Experience (27) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (28) | Total Deferred Inflow of Resources (29) |
| W077 | MAGOFFIN CO ATTORNEY | 11,391 | 10,074 | 2,640 | 3,304 | 27,409 | 13,668 | 239 | 719 | 3,386 | 18,012 |
| W082 | MEADE COUNTY ATTORNEY | 13,486 | 11,927 | 3,126 | 5,522 | 34,061 | 16,182 | 283 | 851 | 9,347 | 26,663 |
| W083 | MENIFEE COUNTY ATTORNEY | 2,919 | 2,581 | 676 | 4,407 | 10,583 | 3,502 | 61 | 184 | 1,706 | 5,453 |
| W084 | MERCER COUNTY ATTORNEY | 5,030 | 4,449 | 1,166 | 5,795 | 16,440 | 6,036 | 106 | 317 | 90 | 6,549 |
| W087 | MONTGOMERY CO ATTORNEY | 17,339 | 15,335 | 4,019 | 25,102 | 61,795 | 20,806 | 364 | 1,094 | 25,269 | 47,533 |
| W088 | MORGAN COUNTY ATTORNEY | 15,225 | 13,466 | 3,529 | 15,838 | 48,058 | 18,270 | 320 | 961 | 13,519 | 33,070 |
| W093 | OLDHAM COUNTY ATTORNEY | 34,611 | 30,611 | 8,022 | - | 73,244 | 41,531 | 727 | 2,184 | 52,914 | 97,356 |
| W094 | OWEN COUNTY ATTORNEY | 8,033 | 7,104 | 1,862 | 1,211 | 18,210 | 9,639 | 169 | 507 | 1,413 | 11,728 |
| W096 | PENDLETON COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 46,747 | 46,747 |
| W100 | PULASKI COUNTY ATTORNEY | 33,067 | 29,245 | 7,664 | 2,664 | 72,640 | 39,678 | 694 | 2,087 | 34,795 | 77,254 |
| W102 | ROCKCASTLE CO ATTORNEY | 16,589 | 14,672 | 3,845 | 10,524 | 45,630 | 19,906 | 348 | 1,047 | 4,635 | 25,936 |
| W103 | ROWAN COUNTY ATTORNEY | 14,685 | 12,988 | 3,404 | - | 31,077 | 17,622 | 308 | 927 | 8,513 | 27,370 |
| W106 | SHELBY COUNTY ATTORNEY | 9,556 | 8,452 | 2,215 | - | 20,223 | 11,467 | 201 | 603 | 7,338 | 19,609 |
| W107 | SIMPSON COUNTY ATTORNEY | 9,470 | 8,376 | 2,195 | 8,907 | 28,948 | 11,364 | 199 | 598 | 4,526 | 16,687 |
| W108 | SPENCER COUNTY ATTORNEY | 8,197 | 7,249 | 1,900 | 7,797 | 25,143 | 9,836 | 172 | 517 | 29,192 | 39,717 |
| W110 | TODD COUNTY ATTORNEY | - | - | - | - | - | - | - | - | 19,691 | 19,691 |
| W111 | TRIGG COUNTY ATTORNEY | 10,720 | 9,481 | 2,485 | 62 | 22,748 | 12,864 | 225 | 677 | 35,853 | 49,619 |
| W112 | TRIMBLE COUNTY ATTORNEY | 10,269 | 9,082 | 2,380 | 17,666 | 39,397 | 12,322 | 216 | 648 | 2,484 | 15,670 |
| W113 | UNION COUNTY ATTORNEY | 13,654 | 12,076 | 3,165 | 13,811 | 42,706 | 16,384 | 287 | 862 | 259 | 17,792 |
| W117 | WEBSTER COUNTY ATTORNEY | 15,043 | 13,304 | 3,487 | 12,979 | 44,813 | 18,050 | 316 | 949 | 200 | 19,605 |
| W118 | WHITLEY COUNTY ATTORNEY | 25,631 | 22,668 | 5,941 | 379 | 54,619 | 30,755 | 538 | 1,617 | 9,582 | 42,492 |
| X034 | FAYETTE CO ATTORNEY OFF | 9,378 | 8,294 | 2,174 | - | 19,846 | 11,253 | 197 | 592 | 91,327 | 103,369 |
| X059 | KENTON COUNTY ATTORNEY | 10,943 | 9,678 | 2,536 | 5,719 | 28,876 | 13,131 | 230 | 691 | 225 | 14,277 |
| TOTAL | | 210,122,737 | 185,834,651 | 48,702,258 | 117,628,006 | 562,287,652 | 252,133,841 | 4,411,983 | 13,260,326 | 139,679,795 | 409,485,945 |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|------------------------------------|--|--------------|--------------|--------------|--------------|--------------------|
| | | 2021 (30) | 2022 (31) | 2023 (32) | 2024 (33) | 2025 (34) | Thereafter (35) |
| 1430 | EASTERN KY UNIV | (5,634,844) | (5,920,670) | (3,217,212) | 66,317 | - | - |
| 1433 | KET FOUNDATION | 146,659 | 62,762 | 96,886 | 13,339 | - | - |
| 1434 | KY BAR ASSOCIATION | (755,957) | (748,312) | (591,738) | - | - | - |
| 1435 | CHILD WATCH ADVOCACY CTR | 30,638 | 19,591 | 16,612 | 1,686 | - | - |
| 1436 | LOTUS | 202,441 | 157,299 | 116,361 | 6,651 | - | - |
| 1437 | SANCTUARY INC | 68,141 | 37,341 | 3,298 | 4,298 | - | - |
| 1438 | O A S I S | 69,144 | 37,550 | 48,187 | 5,054 | - | - |
| 1439 | BARREN RIVER CHILD ADVOCA | 146,606 | 125,855 | 88,181 | 3,073 | - | - |
| 1440 | MOREHEAD STATE UNIVERSITY | (1,398,070) | (1,557,248) | (906,360) | 29,902 | - | - |
| 1445 | MURRAY STATE UNIV | (778,936) | (1,217,973) | (771,865) | 69,527 | - | - |
| 1450 | NORTHERN KY UNIVERSITY | 1,968,222 | 387,271 | 1,092,351 | 251,305 | - | - |
| 1451 | SILVERLEAF | 49,944 | 31,311 | 19,337 | 2,710 | - | - |
| 1452 | SPRINGHAVEN INC | 97,772 | 72,126 | 62,608 | 3,935 | - | - |
| 1453 | SAFE HARBOR | 142,068 | 101,959 | 75,575 | 6,000 | - | - |
| 1454 | D.O.V.E.S. | 113,218 | 88,131 | 55,992 | 3,571 | - | - |
| 1455 | GATEWAY CHILD ADVOCACY | (22,890) | (22,336) | (11,650) | - | - | - |
| 1456 | JUDIS PLACE FOR KIDS, INC. | (36,366) | (44,011) | (45,353) | 959 | - | - |
| 1457 | KY RIVER CHILD ADVOCACY | 25,275 | 19,099 | 18,948 | 991 | - | - |
| 1458 | BLUEGRASS RAPE CRISIS CTR | 80,314 | 45,647 | 33,256 | 5,240 | - | - |
| 1459 | NURSING HOME OMBUDSMAN | 10,695 | (91) | 5,295 | 1,717 | - | - |
| 1465 | WESTERN KENTUCKY UNIV | (423,334) | (1,116,577) | (408,162) | 112,992 | - | - |
| 1480 | KASAP | 69,054 | 45,287 | 31,005 | 3,524 | - | - |
| 1481 | KDVA | 104,934 | 64,773 | 56,756 | 6,123 | - | - |
| 1482 | KACAC | (12,546) | (11,675) | - | - | - | - |
| 1483 | PENNYRILE CHILD ADV CTR | 10,527 | 3,452 | 2,684 | 1,073 | - | - |
| 1484 | BUFFALO TR CHILD ADV INC | 23,576 | 17,609 | 13,778 | 913 | - | - |
| 1485 | CUMBERLAND V C A CENTER | 48,797 | 34,511 | 25,114 | 2,100 | - | - |
| 1486 | LAKE CUMB CHILD ADV CTR | 8,772 | 1,302 | (5,044) | 1,039 | - | - |
| 1487 | B.R.A.S.S. | 38,001 | 6,645 | (863) | 4,656 | - | - |
| 1488 | WOMEN AWARE | 14,088 | 3,603 | 5,894 | 1,644 | - | - |
| 1489 | BETHANY HOUSE ABUSE SHEL | 48,478 | 25,105 | 22,862 | 3,578 | - | - |
| 1490 | HOPE HARBOR INC | 120,787 | 95,995 | 45,467 | 3,367 | - | - |
| 1491 | CHILD ADV CTR OF GRN RVR | (7,964) | (13,337) | (8,126) | 850 | - | - |
| 1492 | CSG HEADQUARTERS | 1,486 | (162,974) | 48,287 | 27,600 | - | - |
| 1994 | KY HIGHER ED STUD LN CORP | 301,111 | (228,783) | 6,181 | 83,349 | - | - |
| 3022 | LEX FAYETTE CO HLTH DEPT | 439,430 | 139,699 | 211,726 | 46,838 | - | - |
| 3023 | LAKE CUMBERLAND DISTRICT | 81,503 | (166,582) | (2,516) | 39,565 | - | - |
| 3024 | WEDCO DIST HEALTH DEPT | 183,300 | 48,008 | 33,516 | 20,545 | - | - |
| 3025 | NORTHERN KY DIST HLTH DEP | 334,634 | 39,875 | 127,531 | 46,059 | - | - |
| 3026 | BARREN RVR DIST HLTH DEPT | (556,182) | (735,469) | (430,763) | 29,431 | - | - |
| 3027 | GREEN RVR DIST HLTH DEPT | 263,781 | (19,145) | 82,776 | 44,214 | - | - |
| 3028 | LINCOLN TRL DIST HLTH DEP | 206,147 | 41,042 | 82,766 | 25,770 | - | - |
| 3029 | PURCHASE DIST HLTH DEPT | (57,665) | (137,305) | (53,345) | 12,850 | - | - |
| 3030 | MERCER CO HEALTH DEPT | (34,968) | (59,566) | (10,772) | 4,230 | - | - |
| 3031 | CUMBERLAND VLY DIST HEALT | (342,241) | (429,882) | (245,208) | 14,773 | - | - |
| 3033 | KY RIVER DIST HEALTH DEPT | (392,158) | (502,070) | (248,349) | 19,079 | - | - |
| 3034 | BOURBON CO HEALTH CENTER | 41,475 | 15,236 | 16,598 | 4,055 | - | - |
| 3035 | CLARK CO HEALTH DEPT | (174,567) | (240,419) | (158,127) | 10,520 | - | - |
| 3036 | GATEWAY DIST HEALTH DEPT | 270,812 | 167,164 | 134,187 | 15,631 | - | - |
| 3037 | BOYLE CO HEALTH DEPT | 5,668 | (17,273) | (1,922) | 3,645 | - | - |
| 3038 | PIKE CO HEALTH DEPT | (164,184) | (237,138) | (79,830) | 12,642 | - | - |
| 3039 | FLOYD CO HEALTH CENTER | 3,760 | (43,525) | (16,793) | 7,464 | - | - |
| 3040 | MARTIN CO HEALTH DEPT | 15,213 | (5,348) | (464) | 3,185 | - | - |
| 3042 | BUFFALO TRACE HEALTH DEPT | (20,202) | (51,454) | (18,882) | 5,001 | - | - |
| 3043 | LITTLE SANDY DIST HEALTH | - | - | - | - | - | - |
| 3044 | N CENTRAL DIST HLTH DEPT | 10,660 | (53,627) | (9,954) | 10,171 | - | - |
| 3045 | PENNYRILE DIST HLTH DEPT | (21,280) | (85,578) | (66,451) | 9,671 | - | - |
| 3047 | BREATHITT CO HEALTH DEPT | (76,884) | (129,491) | (45,803) | 8,823 | - | - |
| 3048 | GREENUP CO HLTH DEPT | (3,375) | (44,499) | (15,357) | 6,550 | - | - |
| 3049 | WHITLEY CO HEALTH DEPT | (125,145) | (201,684) | (107,443) | 12,380 | - | - |
| 3050 | LAUREL CO HEALTH DEPT | 90,064 | 35,201 | 42,993 | 8,491 | - | - |
| 3051 | KNOX CO HEALTH DEPT | (42,427) | (121,634) | (67,340) | 12,458 | - | - |
| 3052 | MONROE CO HEALTH DEPT | 404 | (14,373) | (3,801) | 2,336 | - | - |
| 3053 | BULLITT CO HEALTH DEPT | 137,663 | 74,836 | 48,188 | 9,403 | - | - |
| 3054 | THREE RIVERS DIST HLTH | (54,551) | (128,408) | (90,502) | 11,647 | - | - |
| 3055 | ESTILL CO HEALTH DEPT | (51,593) | (67,137) | (33,750) | 2,629 | - | - |
| 3056 | OLDHAM CO HEALTH DEPT | 100,888 | 52,408 | 52,281 | 7,472 | - | - |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|---|--|--------------|--------------|--------------|--------------|--------------------|
| | | 2021 (30) | 2022 (31) | 2023 (32) | 2024 (33) | 2025 (34) | Thereafter (35) |
| 3057 | LEWIS CO HEALTH DEPT | | (9,314) | 7,818 | 3,822 | - | - |
| 3058 | FLEMING CO HEALTH DEP | 14,538 | (7,668) | 4,606 | 2,572 | - | - |
| 3059 | JESSAMINE CO HEALTH DEPT | 8,281 | (4,866) | (24,200) | 6,533 | - | - |
| 3060 | POWELL CO HEALTH DEPT | 27,694 | 14,151 | 26,320 | 2,245 | - | - |
| 3061 | ANDERSON CO HEALTH DEPT | (25,955) | (41,003) | 7,622 | 2,825 | - | - |
| 3062 | MADISON CO HEALTH DEP | 13,658 | (149,031) | (8,876) | 26,257 | - | - |
| 3064 | JOHNSON CO HEALTH DEPT | 66,119 | 7,480 | 18,738 | 9,069 | - | - |
| 3065 | MAGOFFIN CO HEALTH DEPT | (6,121) | (26,392) | (8,146) | 3,286 | - | - |
| 3066 | ALLEN CO HEALTH DEPT | 68,636 | 28,591 | 42,730 | 6,377 | - | - |
| 3067 | FRANKLIN CO HEALTH DEPT | 74,504 | (34,879) | 21,176 | 17,312 | - | - |
| 3068 | LINCOLN CO HEALTH DEPT | 14,382 | (5,714) | 8,074 | 3,250 | - | - |
| 3069 | WOODFORD CO HEALTH DEPT | 27,811 | 3,409 | 1,777 | 3,696 | - | - |
| 3072 | MUHLNBERG CO HEALTH DEPT | 9,404 | (23,042) | (12,505) | 5,031 | - | - |
| 3073 | MARSHALL CO HEALTH DEPT | (109,064) | (161,555) | (80,885) | 8,597 | - | - |
| 3074 | CHRISTIAN CO HEALTH DEPT | 36,994 | (23,769) | 17,816 | 9,761 | - | - |
| 3075 | HOPKINS CO HEALTH DEPT | 122,879 | 51,829 | 57,817 | 11,022 | - | - |
| 3076 | TODD CO HEALTH DEPT | (76,161) | (89,919) | (50,938) | 2,329 | - | - |
| 3077 | BRACKEN CO HEALTH DEPT | 30,996 | 14,254 | 21,595 | 2,686 | - | - |
| 3078 | MONTGOMERY CO HEALTH DEPT | 76,153 | 5,694 | 10,737 | 10,785 | - | - |
| 3079 | GARRARD COUNTY HEALTH DPT | (5,769) | (21,449) | (7,591) | 2,535 | - | - |
| 3080 | BRECKINRIDGE CO HEALTH BD | 14,826 | (7,793) | 4,183 | 3,562 | - | - |
| 3081 | ASHLAND BOYD CO HEALTH DP | 12,066 | (37,146) | (18,096) | 7,679 | - | - |
| 3082 | LAWRENCE CO HEALTH DEPT | 35,382 | 2,423 | 8,856 | 5,101 | - | - |
| 3083 | GRAVES CO HEALTH CENTER | 114,920 | 62,685 | 48,470 | 7,872 | - | - |
| 3084 | CALLOWAY CO HEALTH DEPT | 19,770 | (6,974) | 6,777 | 4,214 | - | - |
| 3085 | BELL CO HEALTH DEPT | (12,685) | (54,223) | (28,227) | 6,584 | - | - |
| 3086 | GRAYSON COUNTY HEALTH DEPT | 29,758 | 6,845 | 12,621 | 3,579 | - | - |
| 3087 | HARLAN CO HEALTH DEPT | (57,483) | (91,128) | (58,819) | 5,304 | - | - |
| 3088 | CARTER CO HEALTH DEPT | (23,904) | (37,849) | (6,711) | 2,476 | - | - |
| 3801 | KENTUCKY STATE UNIVERSITY | 604,369 | 395,119 | 446,127 | 33,208 | - | - |
| 5470 | KCTCS | 22,510 | (835,733) | (52,669) | 139,577 | - | - |
| 7403 | ASST OF COMMONWEALTH ATTY | 118,605 | 68,265 | 74,461 | 7,933 | - | - |
| 7407 | KENTUCKY HOUSING CORP | 674,778 | 154,140 | 235,596 | 81,490 | - | - |
| 7408 | FRANKLIN CO COUNCIL AGING | 8,796 | 2,912 | 8,220 | 979 | - | - |
| 7409 | MUN ELEC POW ASSOC OF KY | 12,235 | 5,775 | 5,561 | 992 | - | - |
| 7410 | COMMONWEALTH CREDIT UNION | | | | | - | - |
| 7415 | HIGHSCHOOL ATHLETIC ASSOC | (49,629) | (57,567) | (27,400) | 1,518 | - | - |
| 7416 | KY OFFICE OF BAR ADMISSIO | 9,115 | 308 | 2,661 | 1,367 | - | - |
| 7417 | KY ASSOC OF REGIONAL PROG | (456) | (5,555) | 1,880 | 868 | - | - |
| 7716 | MASTER COMMISSIONER BULLITT COUNTY | 16,928 | 15,271 | 11,204 | 244 | - | - |
| 7718 | MASTER COMM BOONE CO | (10,535) | (16,580) | (9,437) | 974 | - | - |
| 7720 | MASTER COMM CAMPBELL CO | 7,582 | 2,604 | 3,898 | 782 | - | - |
| 7724 | MASTER COMM CHRISTIAN CO | 6,478 | 4,513 | 2,443 | 282 | - | - |
| 7725 | MASTER COMM CLARK CO | 2,288 | 1,250 | 1,118 | 159 | - | - |
| 7727 | MASTER COMM CLINTON/CUMBE | 8,888 | 6,820 | 4,610 | 301 | - | - |
| 7730 | MASTER COMM DAVIESS CO | (976) | (5,264) | 6,097 | 798 | - | - |
| 7734 | MASTER COMM FAYETTE CO | 21,493 | 11,453 | 13,220 | 1,582 | - | - |
| 7740 | MASTER COMM GARRARD CO | (1,327) | (1,904) | (1,030) | 92 | - | - |
| 7741 | MASTER COMM GRANT CO | (8,299) | (10,651) | (5,862) | 397 | - | - |
| 7743 | MASTER COMM GRAYSON CO | (8,750) | (9,699) | (6,968) | 163 | - | - |
| 7747 | MASTER COMM HARDIN CO | 22,241 | 14,175 | 13,523 | 1,250 | - | - |
| 7750 | MASTER COMMISSIONER HART COUNTY | 15,375 | 12,761 | 3,065 | 306 | - | - |
| 7751 | MASTER COMM HENDERSON CO | (7,132) | (6,824) | (2,467) | - | - | - |
| 7752 | HENRY/ TRIMBLE MASTER COM | 22,629 | 19,760 | 17,306 | 424 | - | - |
| 7753 | MASTER COMM HOPKINS CO | 11,890 | 7,487 | 7,490 | 688 | - | - |
| 7756 | MASTER COMM JEFF CIRCUIT | 14,313 | (4,479) | 10,697 | 3,025 | - | - |
| 7757 | MASTER COMMISSIONER OF JESSAMINE COUNTY | (6,382) | (9,429) | (4,090) | 504 | - | - |
| 7759 | MASTER COMM KENTON CO | 14,414 | 5,622 | 6,152 | 1,362 | - | - |
| 7763 | MASTER COMM LAUREL CO | 2,140 | (771) | 548 | 459 | - | - |
| 7773 | MASTER COMM MCCracken CO | 15,490 | 10,013 | 9,922 | 864 | - | - |
| 7776 | MASTER COMM MADISON CO | 6,939 | 2,276 | 3,534 | 733 | - | - |
| 7781 | MASTER COMM MASON CO | (10,741) | (9,996) | - | - | - | - |
| 7782 | MASTER COMM MEADE CO | (1,232) | (4,100) | 705 | 484 | - | - |
| 7790 | MASTER COMM NELSON CO | 1,800 | (1,859) | 166 | 579 | - | - |
| 7792 | MASTER COMM OHIO COUNTY | (3,646) | (3,393) | - | - | - | - |
| 7793 | MASTER COMM OLDHAM CO | (8,155) | (10,765) | (6,863) | 415 | - | - |
| 7794 | MASTER COMM OWEN CO | 9,684 | 7,693 | 5,986 | 294 | - | - |



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| Participating Employer Code (1) | Participating Employer Name (2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|------------------------------------|---|--|--------------|--------------|--------------|--------------|--------------------|
| | | 2021 (30) | 2022 (31) | 2023 (32) | 2024 (33) | 2025 (34) | Thereafter (35) |
| 7798 | MASTER COMM PIKE CO | 13,369 | 8,853 | 8,135 | 703 | - | - |
| 7799 | MASTER COMM FOR FLEMING | (8,938) | (8,636) | (3,722) | - | - | - |
| 7805 | MASTER COMM SCOTT CO | 788 | (3,534) | (804) | 685 | - | - |
| 7807 | MASTER COMM SIMPSON CO | 1,780 | (208) | 1,192 | 306 | - | - |
| 7814 | MASTER COMM WARREN CO | 8,612 | 2,117 | 4,082 | 1,024 | - | - |
| 7817 | LOGAN CO MASTER COM | (1,479) | (2,887) | (1,744) | 213 | - | - |
| 7819 | MASTER COMM FLOYD CO | (19,358) | (19,208) | (14,210) | - | - | - |
| 7820 | MASTER COMM BARREN CO | (16,896) | (18,199) | (13,707) | 212 | - | - |
| 7821 | MASTER COMM MUHLENBERG CO | 7,900 | 4,858 | 2,110 | 427 | - | - |
| 8202 | NORTHERN KY REG MHMR BD | (1,162,883) | (1,159,705) | (943,113) | 992 | - | - |
| 8204 | COMMUNICARE INC | (579,722) | (789,925) | (220,213) | 37,991 | - | - |
| 8205 | ADANTA/BEHAVIORAL HLTH SR | (1,339,769) | (1,490,184) | (510,573) | 32,488 | - | - |
| 8208 | CUMBERLAND RIVER MHMR | (415,145) | (877,992) | (356,333) | 75,223 | - | - |
| 8209 | WESTERN KY REG MHMR ADV | (43,656) | (192,820) | (8,599) | 24,751 | - | - |
| 8210 | NEW VISTA OF THE BLUEGRASS, INC. | 692,258 | (941,460) | (37,170) | 257,786 | - | - |
| 8211 | PENNYROYAL REG MHMR BD | (1,345,572) | (1,491,152) | (1,023,285) | 23,939 | - | - |
| 8213 | GREEN RVR REG MHMR BD | (503,114) | (603,496) | (231,560) | 19,066 | - | - |
| 8216 | COMPREHEND INC REG MHMR B | 357,937 | 149,973 | 169,655 | 32,102 | - | - |
| 8220 | LIFESKILLS INC | 626,449 | 143,729 | 319,330 | 77,452 | - | - |
| 8221 | MOUNTAIN COMP CARE CENTER | (45,125) | (273,130) | (55,846) | 36,948 | - | - |
| 9940 | KY EMPLOYERS MUTUAL INS | - | - | - | - | - | - |
| 10005 | LEGS GENERAL ASSEMBLY | 199,078 | 127,294 | 34,416 | 10,140 | - | - |
| 10010 | LEGS LEGISLATIVE RES COMM | 1,951,450 | 1,024,694 | 1,195,448 | 146,140 | - | - |
| 20020 | JUDL JUDICIAL RET SYSTEM | 16,455 | 8,194 | 9,350 | 1,292 | - | - |
| 20025 | JUDL ADM OFF OF THE COURT | 7,725,968 | 4,946,122 | 4,613,824 | 430,302 | - | - |
| 31030 | UNIFIED PROSECUTORIAL SYS | 5,387,572 | 2,978,580 | 2,995,657 | 374,846 | - | - |
| 31035 | DEPT OF AGRICULTURE | 835,727 | 415,393 | 514,345 | 66,547 | - | - |
| 31040 | ATTORNEY GENERALS OFFICE | 236,179 | (107,671) | 98,417 | 55,114 | - | - |
| 31045 | AUDITOR OF PUBLIC ACCOUNT | 692,055 | 369,484 | 421,263 | 50,985 | - | - |
| 31066 | REGISTRY OF ELECTION | 62,668 | 32,486 | 36,292 | 4,736 | - | - |
| 31070 | GOVERNORS OFFICE | 74,719 | (4,614) | 83,185 | 13,287 | - | - |
| 31074 | DEPT OF VETERANS AFFAIRS | 3,007,472 | 1,640,748 | 1,467,996 | 209,520 | - | - |
| 31076 | MILITARY AFFAIRS COMM | 30 | (4,176) | (999) | 668 | - | - |
| 31082 | KY INFRASTRUCTURE | 111,738 | 79,986 | 74,318 | 4,940 | - | - |
| 31085 | LT GOVERNORS OFFICE | (27,040) | (38,762) | (18,840) | 1,966 | - | - |
| 31089 | AGRICULTURAL DEVELOP BD | 86,305 | 53,201 | 57,325 | 5,220 | - | - |
| 31094 | OFF OF HOMELAND SECURITY | 36,809 | 3,769 | 55,376 | 5,718 | - | - |
| 31095 | DEPT MILITARY AFFAIRS | 1,087,011 | 303,097 | 622,158 | 124,798 | - | - |
| 31110 | OFF OF SECRETARY TO CABIN | 11,703 | 4,469 | 9,959 | 1,208 | - | - |
| 31112 | GOV OFF LOCAL DEVELOPMENT | (26,226) | (109,647) | 16,173 | 14,098 | - | - |
| 31120 | SECRETARY OF STATE | 124,907 | 60,773 | 65,655 | 10,044 | - | - |
| 31125 | STATE TREASURERS OFFICE | 260,351 | 182,152 | 158,587 | 11,960 | - | - |
| 31135 | EARLY CHILDHOOD ADVISORY COUNCIL | (178,500) | (174,209) | (84,073) | - | - | - |
| 31136 | BOARD OF MEDICAL IMAGING & RADIATION TECHNOLOGY | 20,963 | 15,794 | 14,115 | 793 | - | - |
| 31137 | KY COMM NETWORK AUTH | 201,161 | 154,768 | 91,320 | 6,580 | - | - |
| 31150 | BOARD OF ACCOUNTANCY | 19,967 | 9,982 | 8,937 | 1,544 | - | - |
| 31155 | BOARD OF AUCTIONEERS | (5,222) | (4,859) | - | - | - | - |
| 31165 | BOARD OF BARBERING | 21,505 | 15,726 | 11,232 | 878 | - | - |
| 31170 | BOARD OF CHIROPRACTIC EXM | (49,468) | (49,123) | (34,201) | - | - | - |
| 31180 | BOARD OF DENTISTRY | 62,480 | 49,531 | 26,995 | 1,802 | - | - |
| 31185 | BOARD OF ELECTIONS | 15,564 | (4,453) | 15,967 | 3,280 | - | - |
| 31190 | BRD OF EMBALMERS/FUN DIR | 8,218 | 1,144 | 7,419 | 1,162 | - | - |
| 31200 | BOARD OF EXM ARCHITECTS | (606) | (7,289) | (4,967) | 1,032 | - | - |
| 31205 | KY LANDSCAPE ARCH REG BD | 2,225 | 1,085 | 1,155 | 178 | - | - |
| 31215 | BD EXAMINERS OF SOCIAL WK | 1,995 | (3,153) | 3,924 | 878 | - | - |
| 31225 | BD OF HAIRDRESSERS/CSMTG | 80,869 | 55,669 | 40,574 | 3,782 | - | - |
| 31245 | BD OF MEDICAL LICENSURE | 63,322 | 31,010 | 34,458 | 5,037 | - | - |
| 31250 | BOARD OF NURSING | 218,788 | 101,700 | 118,597 | 18,432 | - | - |
| 31260 | BOARD OF OPTOMETRIC EXM | (9,348) | (11,133) | (6,872) | 293 | - | - |
| 31263 | KY RESPIRATORY CARE BD | 7,292 | 3,216 | 5,626 | 665 | - | - |
| 31268 | PERSONNEL BOARD | 45,836 | 29,896 | 22,706 | 2,406 | - | - |
| 31270 | KY BOARD OF PHARMACY | 145,843 | 95,789 | 57,297 | 7,337 | - | - |
| 31275 | BD OF PHYSICAL THERAPY | 16,393 | 10,472 | 13,997 | 976 | - | - |
| 31284 | BOARD OF REAL ESTATE APPR | (34,776) | (32,362) | - | - | - | - |
| 31290 | BD OF PROF ENGINEERS & LA | 22,380 | (17) | 19,725 | 3,689 | - | - |
| 31345 | SCHOOL FAC CONSTR COMM | (572) | (7,079) | (3,184) | 1,016 | - | - |
| 31354 | EXECUTIVE BRANCH ETH COMM | 83,378 | 65,178 | 54,848 | 2,821 | - | - |



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| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|--|---|-------------|-------------|-----------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (30) | (31) | (32) | (33) | (34) | (35) |
| 31370 | COMMISSION ON HUMAN RIGHT | 42,678 | 3,386 | 24,903 | 6,297 | - | - |
| 31395 | COMMISSION- REAL ESTATE | (88,364) | (82,230) | | | | |
| 31400 | COMMISSION ON WOMEN | (29,782) | (29,552) | (24,025) | | | |
| 31415 | KY COUNCIL POSTSEC EDUCAT | 27,637 | (74,937) | 7,950 | 16,693 | | |
| 31765 | OFFICE OF STATE BUD DIREC | 82,014 | 19,596 | 37,317 | 9,901 | | |
| 35605 | TRAN OFF OF THE SECRETARY | 251,281 | 102,951 | 119,779 | 23,050 | | |
| 35607 | TRAN OFFICE OF LEGAL SVC | (14,588) | (95,818) | 16,078 | 13,693 | | |
| 35609 | DIVISION OF FACILITY MANA | (78,416) | (136,599) | 9,076 | 10,621 | | |
| 35615 | TRAN DEPT OF AVIATION | 97,738 | 45,814 | 42,885 | 7,989 | | |
| 35616 | TRAN OFFICE OF PERSONNEL | 94,642 | 22,062 | 50,766 | 11,513 | | |
| 35617 | OFFICE OF INFORMAT TECHNO | 103,963 | 14,047 | 84,841 | 14,705 | | |
| 35618 | OFFICE OF AUDITS | 124,681 | 42,810 | 144,205 | 14,077 | | |
| 35619 | DOT PAYROLL DIVISION | 42,347 | 9,823 | 33,800 | 5,366 | | |
| 35625 | TRAN DEPT OF HIGHWAYS | 15,020,303 | 7,030,970 | 6,595,227 | 1,231,185 | | |
| 35628 | TRAN DEPT OF INTERGOV PRO | 84,944 | 54,142 | 26,810 | 4,421 | | |
| 35630 | TRAN DEPT OF VEH REGULATE | 511,693 | 194,853 | 379,526 | 51,497 | | |
| 36635 | CAB FOR ECONOMIC DEVELOPMENT | 416,191 | 211,391 | 142,274 | 30,638 | | |
| 39075 | KHEAA DIV OF FINANCIAL AF | (99,487) | (129,821) | (32,053) | 5,706 | | |
| 39079 | COMMONWEALTH OF TECHNOL | (144,706) | (879,434) | (44,138) | 121,669 | | |
| 39084 | KY RIVER AUTHORITY | 46,014 | 28,530 | 29,229 | 2,773 | | |
| 39103 | OFFICE OF PVA'S | 2,286,485 | 985,268 | 1,214,185 | 204,297 | | |
| 39130 | DEPT OF REVENUE | 2,715,656 | 1,147,032 | 1,320,797 | 245,401 | | |
| 39750 | OFFICE OF SECRETARY | 277,838 | 50,455 | 134,458 | 36,018 | | |
| 39757 | FIN OFFICE OF INSP GENERAL | (25,737) | (41,701) | (40,212) | 2,325 | | |
| 39758 | OFF OF THE CONTROLLER | 204,819 | 52,834 | 129,286 | 24,388 | | |
| 39785 | DEPT FACILITIES SUPP SVCS | 601,377 | 174,986 | 338,637 | 67,763 | | |
| 50235 | KY STATE FAIR BOARD | 878,215 | 480,179 | 509,390 | 62,092 | | |
| 50410 | COMM KY HERITAGE COUNCIL | 123,402 | 81,248 | 79,966 | 6,619 | | |
| 50529 | KY ARTS COUNCIL | (51,472) | (70,469) | (15,581) | 3,539 | | |
| 50550 | KY HISTORICAL SOCIETY | 36,156 | (36,570) | (14,502) | 11,330 | | |
| 50660 | DEPT OF FISH & WILDLIFE | 1,082,391 | 435,080 | 494,552 | 100,673 | | |
| 50665 | COMM KY HORSE PARK | 38,009 | (64,599) | 36,570 | 16,828 | | |
| 50670 | DEPT OF PARKS | 1,040,093 | 56,262 | 454,539 | 156,045 | | |
| 50850 | COMM OFFICE OF SECRETARY | 15,881 | (43,909) | 18,474 | 9,968 | | |
| 50852 | KY ARTISANS CTR AT BEREA | 28,336 | 6,722 | 13,269 | 3,422 | | |
| 50860 | DEPT OF TOURISM | (4,284) | (52,590) | 414 | 7,991 | | |
| 51183 | EDUC PROF STANDARDS BD | (205,126) | (202,283) | (146,971) | | | |
| 51340 | KY COMM DEAF/HARD OF HEAR | 28,708 | 5,223 | 23,283 | 3,842 | | |
| 51407 | KY ENVIRONMENTAL EDUC COU | 9,989 | 6,116 | 4,003 | 576 | | |
| 51530 | EDUC OFFICE OF SECRETARY | 643,006 | 430,698 | 372,195 | 32,588 | | |
| 51531 | DEPT WORKFORCE INVESTMENT | (143,422) | (877,894) | 355,332 | 127,593 | | |
| 51532 | KY COMM ON PROPRIETARY ED | 11,126 | 7,202 | 6,902 | 609 | | |
| 51540 | EDUC DEPT OF EDUCATION | 1,131,959 | 636,879 | 690,740 | 77,842 | | |
| 51545 | KY EDUCATIONAL TV AUTHOR | 730,563 | 442,967 | 346,637 | 43,865 | | |
| 51555 | KY DEPT LIBRARY & ARCHIVE | (179,105) | (262,883) | (69,686) | 14,936 | | |
| 53713 | OFFICE OF THE KY HEALTH BENEFIT EXCHANGE | (340,479) | (324,248) | (97,739) | | | |
| 53721 | H&FS OFF OF THE SECRETARY | 3,113,630 | 2,192,922 | 1,739,925 | 139,995 | | |
| 53723 | OFFICE INSPECTOR GENERAL | 431,386 | 839 | 99,395 | 66,960 | | |
| 53724 | OFFICE OF HEALTH POLICY | (165,627) | (162,841) | (114,976) | | | |
| 53725 | DEPT OF AGING/INDEP LIVIN | 909,043 | 583,097 | 516,154 | 50,093 | | |
| 53727 | DEPT FOR INCOME SUPPORT | 572,219 | (131,766) | 534,980 | 116,097 | | |
| 53728 | DEPT FOR PUBLIC HEALTH | 1,500,028 | 718,161 | 858,930 | 123,016 | | |
| 53729 | OFF HUMAN RESOURCE MANAGE | (1,764,843) | (2,353,291) | (395,522) | 112,097 | | |
| 53730 | SERVE KY | 132,503 | 92,910 | 62,512 | 5,867 | | |
| 53736 | H&FS DEPT FOR COMM BASE S | 17,149,416 | 9,127,425 | 7,920,682 | 1,226,779 | | |
| 53739 | HEALTH DATA AND ANALYTICS | 408,239 | 358,715 | 284,157 | 7,138 | | |
| 53746 | DEPT FOR MEDICAID SERVICE | 78,011 | (212,059) | 18,728 | 46,940 | | |
| 53767 | OFFICE FOR CHILDREN WITH SPECIAL HEALTH CARE NEEDS | 189,090 | (60,435) | 80,593 | 39,952 | | |
| 54500 | J&PS OFF OF SECRETARY | 1,230,240 | 894,149 | 665,324 | 50,340 | | |
| 54515 | DEPT OF PUBLIC ADVOCACY | 3,459,214 | 2,202,770 | 1,986,162 | 194,619 | | |
| 54520 | J&PS DEPT OF KY STATE POL | 3,320,488 | 1,863,998 | 2,026,603 | 228,970 | | |
| 54523 | J&PS OF JUVENILE JUSTICE | (3,529,007) | (4,895,967) | (2,689,084) | 222,563 | | |
| 54525 | DEPT OF CRIMINAL JUST TRN | 947,413 | 611,003 | 571,858 | 52,372 | | |
| 54527 | J&PS DEPT OF CORRECTIONS | 1,876,157 | 1,180,656 | 1,155,324 | 108,384 | | |
| 55790 | OFFICE OF THE SECRETARY | 134,660 | (95,822) | 22,311 | 36,544 | | |
| 55793 | DEPT PERSONNEL ADMIN | 62,645 | (15,404) | 113,203 | 13,728 | | |
| 55794 | DEPT FOR EMPLOYEE INS | 138,518 | 37,009 | 100,422 | 16,407 | | |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------------|---|-----------|-----------|---------|------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (30) | (31) | (32) | (33) | (34) | (35) |
| 56102 | OFFICE OF THE SECRETARY | 656,313 | 475,836 | 185,268 | 24,430 | - | - |
| 56106 | DEPT OF WRKPLACE STANDARD | 513,199 | 281,478 | 344,104 | 37,186 | - | - |
| 56107 | DEPT OF WORKERS CLAIMS | 127,778 | (129,574) | 18,325 | 41,110 | - | - |
| 56113 | KY OSH REVIEW COMMISSION | 15,310 | 4,739 | 11,767 | 1,725 | - | - |
| 56114 | WORKERS COMP FUNDING COMM | 55,301 | 21,617 | 40,179 | 5,403 | - | - |
| 56115 | GEN ADM PROG SUPP S SERVI | (743,800) | (706,483) | (188,990) | - | - | - |
| 56116 | OFF OF INSPCT GEN S SVCS | (61,114) | (58,106) | (16,288) | - | - | - |
| 57122 | MINE SAFETY REV COMM | - | - | - | - | - | - |
| 57123 | KY PUBLIC SVC COMMISSION | 239,242 | 68,619 | 225,853 | 28,489 | - | - |
| 57124 | KY STATE NATURE PRES COMM | (211,200) | (209,238) | (165,966) | - | - | - |
| 57126 | OFFICE OF THE SECRETARY | 329,922 | 219,953 | 193,898 | 16,983 | - | - |
| 57127 | DEPT FOR ENERGY DEV & IND | (218,776) | (220,758) | (225,251) | - | - | - |
| 57128 | DEPT FOR NATURAL RESOURCE | 1,572,578 | 591,279 | 1,194,772 | 160,092 | - | - |
| 57129 | DEPT FOR ENVIRONM PROTECT | 3,044,715 | 1,640,259 | 1,947,094 | 223,846 | - | - |
| 57139 | OFFICE OF ADMINISTRATIVE SERVICES | 1,576,560 | 1,352,434 | 702,143 | 28,093 | - | - |
| 57140 | KY NATURE PRESERVES | 425,511 | 377,850 | 303,033 | 7,034 | - | - |
| 57141 | OFFICE OF ENERGY POLICY | 129,982 | 114,846 | 94,622 | 2,232 | - | - |
| 58175 | BRD OF CLMS & CRIME VICTI | (41,908) | (38,998) | - | - | - | - |
| 58300 | KY BOARD OF TAX APPEALS | (10,489) | (9,761) | - | - | - | - |
| 58374 | KY HORSE RACING AUTHORITY | 291,907 | 188,749 | 146,072 | 15,661 | - | - |
| 58671 | KY CLAIMS COMMISSION | (36,321) | (50,256) | (43,551) | 2,131 | - | - |
| 58675 | OFFICE OF THE SECRETARY | 440,109 | 298,324 | 175,455 | 20,688 | - | - |
| 58676 | DEPT OF INSURANCE | 142,517 | (31,980) | 29,662 | 27,330 | - | - |
| 58677 | OFF OF OCCUP & PROFESSION | 188,427 | 123,078 | 63,670 | 9,410 | - | - |
| 58678 | KY BOXING & WRESTLING AUT | 20,838 | 17,368 | 4,692 | 398 | - | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | (47,411) | (79,048) | 30,720 | 6,191 | - | - |
| 58681 | DEPT OF CHARITABLE GAMING | 69,801 | 21,727 | 32,231 | 7,600 | - | - |
| 58685 | DEPT OF FINANCIAL INSTITU | 594,281 | 353,568 | 334,609 | 37,422 | - | - |
| 58690 | DEPT OF HOUSING & BUILD C | 869,622 | 472,087 | 558,399 | 63,216 | - | - |
| 014A | BRECKINRIDGE CO ATTORNEY | (2,402) | (5,759) | (3,082) | 529 | - | - |
| 024A | CHRISTIAN COUNTY ATTORNEY | 2,082 | 1,026 | 1,161 | 164 | - | - |
| 031A | EDMONSON COUNTY ATTORNEY | 4,740 | 2,729 | 3,706 | 331 | - | - |
| 060A | KNOTT COUNTY ATTORNEY | 13,831 | 8,756 | 8,607 | 790 | - | - |
| 071A | LOGAN COUNTY ATTORNEY | (3,438) | (6,974) | (1,360) | 591 | - | - |
| 086A | MONROE CO ATTORNEY | (11,464) | (11,385) | (7,851) | - | - | - |
| 116A | WAYNE COUNTY ATTORNEY | (42,128) | (41,801) | (32,401) | - | - | - |
| W002 | ALLEN COUNTY ATTORNEY | 14,380 | 9,371 | 13,380 | 850 | - | - |
| W003 | ANDERSON COUNTY ATTORNEY | (11,917) | (11,386) | (2,907) | 9 | - | - |
| W005 | BARREN COUNTY ATTORNEY | 8,369 | (1,333) | 6,149 | 1,565 | - | - |
| W007 | BELL COUNTY ATTORNEY | 8,560 | 432 | 3,064 | 1,287 | - | - |
| W008 | BOONE COUNTY ATTORNEY | 42,884 | 14,566 | 24,806 | 4,511 | - | - |
| W011 | BOYLE COUNTY ATTORNEY | 3,439 | 2,770 | 3,872 | 126 | - | - |
| W015 | BULLITT COUNTY ATTORNEY | (10,705) | (11,965) | (6,669) | 247 | - | - |
| W021 | CARROLL COUNTY ATTORNEY | 8,044 | 4,395 | 4,621 | 570 | - | - |
| W022 | CHILD SUPPORT ENFORCEMENT | 18,016 | 14,079 | 13,021 | 602 | - | - |
| W023 | CASEY COUNTY ATTORNEY | 458 | (2,609) | (1,157) | 485 | - | - |
| W025 | CLARK COUNTY ATTORNEY | 23,857 | 16,129 | 18,710 | 1,262 | - | - |
| W028 | CRITTENDEN CO ATTORNEY | (3,705) | (4,863) | 826 | 250 | - | - |
| W030 | DAVIESS COUNTY ATTORNEY | (5,068) | (6,813) | (2,332) | 315 | - | - |
| W036 | FLOYD COUNTY ATTORNEY | (110,582) | (111,581) | (83,209) | 359 | - | - |
| W037 | FRANKLIN COUNTY ATTORNEY | 11,411 | 51 | 5,392 | 1,808 | - | - |
| W039 | GALLATIN COUNTY ATTORNEY | (1,173) | (1,091) | - | - | - | - |
| W040 | GARRARD COUNTY ATTORNEY | 3,317 | (278) | 1,200 | 574 | - | - |
| W041 | GRANT COUNTY CHLD SUPPOR | 6,328 | 4,640 | 3,888 | 258 | - | - |
| W042 | GRAVES COUNTY ATTORNEY | 101 | (7,648) | (3,110) | 1,237 | - | - |
| W046 | HANCOCK COUNTY ATTORNEY | 76 | (865) | (181) | 150 | - | - |
| W049 | HARRISON COUNTY ATTORNEY | (4,258) | (7,734) | (4,867) | 561 | - | - |
| W053 | HICKMAN COUNTY ATTORNEY | 6,352 | 4,376 | 4,261 | 314 | - | - |
| W054 | HOPKINS COUNTY ATTORNEY | 921 | (11,455) | (6,315) | 1,946 | - | - |
| W055 | JACKSON COUNTY ATTORNEY | (4,152) | (4,238) | (2,863) | 18 | - | - |
| W056 | JEFFERSON CO ATTORNEY | (58,125) | (58,694) | (31,322) | 344 | - | - |
| W062 | LARUE COUNTY ATTORNEY | 6,377 | 1,736 | 4,208 | 750 | - | - |
| W063 | LAUREL COUNTY ATTORNEY | 3,502 | 2,076 | 2,853 | 229 | - | - |
| W065 | LEE COUNTY ATTORNEY | (3,199) | (5,166) | (3,039) | 323 | - | - |
| W073 | MCCRACKEN COUNTY ATTORNEY | 1,713 | (175) | 2,512 | 341 | - | - |
| W074 | MCCREARY COUNTY ATTORNEY | 10,758 | 4,973 | 6,127 | 909 | - | - |
| W076 | MADISON COUNTY ATTORNEY | 125,139 | 94,365 | 89,390 | 4,783 | - | - |



Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------------|-------------------|-------------------|----------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (30) | (31) | (32) | (33) | (34) | (35) |
| W077 | MAGOFFIN CO ATTORNEY | 4,486 | 1,014 | 3,333 | 564 | - | - |
| W082 | MEADE COUNTY ATTORNEY | 3,100 | (825) | 4,454 | 669 | - | - |
| W083 | MENIFEE COUNTY ATTORNEY | 2,172 | 1,278 | 1,535 | 145 | - | - |
| W084 | MERCER COUNTY ATTORNEY | 4,519 | 2,872 | 2,250 | 249 | - | - |
| W087 | MONTGOMERY CO ATTORNEY | 7,539 | 2,183 | 3,680 | 860 | - | - |
| W088 | MORGAN COUNTY ATTORNEY | 7,106 | 2,456 | 4,673 | 753 | - | - |
| W093 | OLDHAM COUNTY ATTORNEY | (5,833) | (16,128) | (3,866) | 1,715 | - | - |
| W094 | OWEN COUNTY ATTORNEY | 3,434 | 918 | 1,733 | 397 | - | - |
| W096 | PENDLETON COUNTY ATTORNEY | (16,933) | (16,747) | (13,067) | - | - | - |
| W100 | PULASKI COUNTY ATTORNEY | 3,344 | (7,016) | (2,581) | 1,639 | - | - |
| W102 | ROCKCASTLE CO ATTORNEY | 10,855 | 5,329 | 2,689 | 822 | - | - |
| W103 | ROWAN COUNTY ATTORNEY | 3,072 | (1,472) | 1,380 | 727 | - | - |
| W106 | SHELBY COUNTY ATTORNEY | 1,271 | (1,649) | 518 | 473 | - | - |
| W107 | SIMPSON COUNTY ATTORNEY | 5,782 | 2,813 | 3,197 | 468 | - | - |
| W108 | SPENCER COUNTY ATTORNEY | (3,035) | (5,800) | (6,146) | 406 | - | - |
| W110 | TODD COUNTY ATTORNEY | (7,576) | (7,415) | (4,700) | - | - | - |
| W111 | TRIGG COUNTY ATTORNEY | (8,497) | (11,760) | (7,144) | 531 | - | - |
| W112 | TRIMBLE COUNTY ATTORNEY | 9,741 | 6,548 | 6,928 | 509 | - | - |
| W113 | UNION COUNTY ATTORNEY | 11,363 | 6,959 | 5,916 | 677 | - | - |
| W117 | WEBSTER COUNTY ATTORNEY | 11,429 | 6,616 | 6,416 | 747 | - | - |
| W118 | WHITLEY COUNTY ATTORNEY | 7,865 | (168) | 3,158 | 1,272 | - | - |
| X034 | FAYETTE CO ATTORNEY OFF | (34,279) | (35,989) | (13,718) | 464 | - | - |
| X059 | KENTON COUNTY ATTORNEY | 6,861 | 3,394 | 3,804 | 541 | - | - |
| TOTAL | | 83,441,971 | 17,597,234 | 41,352,127 | 10,410,374 | - | - |



APPENDIX B

COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS SYSTEM

Appendix B: Collective OPEB Amounts for KERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | 2020 Proportionate Share (3) | 2019 Proportionate Share (4) | Employer Contributions for FYE June 30, 2020 | | | Net OPEB Liability as of June 30, 2020 | | | | |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--|-------------------------|----------------------------|--|---------------------------------------|--|--|--|
| | | | | Employer Contributions (5) | Implicit Subsidy (6) | Total Contributions (7) | Discount Rate 5.28% (8) | Discount Rate Less 1.00% 4.28% (9) | Discount Rate Plus 1.00% 6.28% (10) | Health Care Trend Rate 1% Decrease (11) | Health Care Trend Rate 1% Increase (12) |
| 1430 | EASTERN KY UNIV | 0.698633% | 0.722071% | 30,079 | 11,631 | 41,710 | 298,798 | 881,432 | (169,976) | (140,020) | 836,091 |
| 1440 | MOREHEAD STATE UNIVERSITY | 0.209271% | 0.277772% | 9,010 | 3,484 | 12,494 | 89,503 | 264,027 | (50,915) | (41,942) | 250,446 |
| 1445 | MURRAY STATE UNIV | 0.358863% | 0.399241% | 15,451 | 5,974 | 21,425 | 153,482 | 452,760 | (87,311) | (71,923) | 429,470 |
| 1450 | NORTHERN KY UNIVERSITY | 0.384513% | 0.372729% | 16,555 | 6,401 | 22,956 | 164,452 | 485,122 | (93,551) | (77,064) | 460,167 |
| 1465 | WESTERN KENTUCKY UNIV | 0.606582% | 0.693165% | 26,116 | 10,099 | 36,215 | 259,429 | 765,296 | (147,580) | (121,571) | 725,929 |
| 3801 | KENTUCKY STATE UNIVERSITY | 0.060586% | 0.071803% | 2,609 | 1,009 | 3,618 | 25,912 | 76,438 | (14,740) | (12,143) | 72,506 |
| 31040 | ATTORNEY GENERALS OFFICE | 0.499016% | 0.501906% | 21,485 | 8,308 | 29,793 | 213,424 | 629,585 | (121,410) | (100,013) | 597,199 |
| 31095 | DEPT MILITARY AFFAIRS | 1.032451% | 1.048625% | 44,452 | 17,189 | 61,641 | 441,569 | 1,302,595 | (251,193) | (206,923) | 1,235,589 |
| 35615 | TRAN DEPT OF AVIATION | 0.067945% | 0.091069% | 2,925 | 1,131 | 4,056 | 29,059 | 85,723 | (16,531) | (13,618) | 81,313 |
| 39079 | COMMONWEALTH OF TECHNOL | 0.148272% | 0.230397% | 6,384 | 2,468 | 8,852 | 63,414 | 187,068 | (36,074) | (29,717) | 177,445 |
| 50660 | DEPT OF FISH & WILDLIFE | 3.064205% | 3.229617% | 131,928 | 51,014 | 182,942 | 1,310,529 | 3,865,963 | (745,515) | (614,127) | 3,667,097 |
| 50665 | COMM KY HORSE PARK | 0.168260% | 0.203855% | 7,244 | 2,801 | 10,045 | 71,963 | 212,286 | (40,937) | (33,723) | 201,366 |
| 50670 | DEPT OF PARKS | 0.730733% | 0.838890% | 31,461 | 12,165 | 43,626 | 312,527 | 921,931 | (177,786) | (146,453) | 874,507 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 1.820408% | 2.151722% | 78,377 | 30,307 | 108,684 | 778,570 | 2,296,723 | (442,902) | (364,845) | 2,178,579 |
| 54520 | J&PS DEPT OF KY STATE POL | 2.862621% | 3.236625% | 123,249 | 47,658 | 170,907 | 1,224,314 | 3,611,634 | (696,470) | (573,725) | 3,425,850 |
| 54523 | J&PS OF JUVENILE JUSTICE | 7.897326% | 0.000000% | 340,017 | 131,477 | 471,494 | 3,377,606 | 9,963,683 | (1,921,404) | (1,582,779) | 9,451,149 |
| 54527 | J&PS DEPT OF CORRECTIONS | 78.266860% | 84.776185% | 3,369,756 | 1,303,011 | 4,672,767 | 33,473,946 | 98,745,594 | (19,042,169) | (15,686,214) | 93,666,106 |
| 58676 | DEPT OF INSURANCE | 0.215985% | 0.264411% | 9,299 | 3,596 | 12,895 | 92,375 | 272,498 | (52,549) | (43,288) | 258,481 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 0.907470% | 0.889917% | 39,071 | 15,108 | 54,179 | 388,116 | 1,144,912 | (220,786) | (181,875) | 1,086,018 |
| TOTAL | | 100.000000% | 100.000000% | 4,305,470 | 1,664,831 | 5,970,301 | 42,768,988 | 126,165,270 | (24,329,799) | (20,041,963) | 119,675,308 |



Appendix B: Collective OPEB Amounts for KERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | OPEB Expense | | | | Implicit Subsidy Year Ending 6/30/2021 (18) | |
|------------------------------------|------------------------------------|--|--|---|---|--|---|
| | | Proportionate Share of Aggregate Plan OPEB Expense (13) | Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (14) | Gross Employer OPEB Expense (15) | Proportionate Share of Nonemployer Contributions (16) | | Net Employer OPEB Expense (17) |
| 1430 | EASTERN KY UNIV | 158,066 | (9,307) | 148,759 | - | 148,759 | 17,443 |
| 1440 | MOREHEAD STATE UNIVERSITY | 47,348 | 5,284 | 52,632 | - | 52,632 | 5,225 |
| 1445 | MURRAY STATE UNIV | 81,193 | (1,115) | 80,078 | - | 80,078 | 8,960 |
| 1450 | NORTHERN KY UNIVERSITY | 86,996 | (4,643) | 82,353 | - | 82,353 | 9,600 |
| 1465 | WESTERN KENTUCKY UNIV | 137,239 | (4,896) | 132,343 | - | 132,343 | 15,145 |
| 3801 | KENTUCKY STATE UNIVERSITY | 13,708 | (2,817) | 10,891 | - | 10,891 | 1,513 |
| 31040 | ATTORNEY GENERALS OFFICE | 112,903 | (709) | 112,194 | - | 112,194 | 12,459 |
| 31095 | DEPT MILITARY AFFAIRS | 233,592 | (11,770) | 221,822 | - | 221,822 | 25,778 |
| 35615 | TRAN DEPT OF AVIATION | 15,373 | 3,132 | 18,505 | - | 18,505 | 1,696 |
| 39079 | COMMONWEALTH OF TECHNOL | 33,547 | 14,591 | 48,138 | - | 48,138 | 3,702 |
| 50660 | DEPT OF FISH & WILDLIFE | 693,278 | 28 | 693,306 | - | 693,306 | 76,505 |
| 50665 | COMM KY HORSE PARK | 38,069 | 1,423 | 39,492 | - | 39,492 | 4,201 |
| 50670 | DEPT OF PARKS | 165,329 | 1,317 | 166,646 | - | 166,646 | 18,244 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 411,868 | 18,883 | 430,751 | - | 430,751 | 45,451 |
| 54520 | J&PS DEPT OF KY STATE POL | 647,669 | 48,436 | 696,105 | - | 696,105 | 71,472 |
| 54523 | J&PS OF JUVENILE JUSTICE | 1,786,773 | (653,690) | 1,133,083 | - | 1,133,083 | 197,175 |
| 54527 | J&PS DEPT OF CORRECTIONS | 17,707,907 | (300,823) | 17,407,084 | - | 17,407,084 | 1,954,112 |
| 58676 | DEPT OF INSURANCE | 48,867 | 3,195 | 52,062 | - | 52,062 | 5,393 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 205,315 | (10,263) | 195,052 | - | 195,052 | 22,657 |
| TOTAL | | 22,625,040 | (903,747) | 21,721,293 | - | 21,721,293 | 2,496,731 |



Appendix B: Collective OPEB Amounts for KERS Hazardous System

| Participating Employer Code (1) | Participating Employer Name (2) | Outstanding Balance of Deferred Outflows of Resources | | | | | Outstanding Balance of Deferred Inflows of Resources | | | | |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
| | | Liability Experience (19) | Assumption Changes (20) | Investment Experience (21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (22) | Total Deferred Outflow of Resources (23) | Liability Experience (24) | Assumption Changes (25) | Investment Experience (26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions (27) | Total Deferred Inflow of Resources (28) |
| 1430 | EASTERN KY UNIV | 150,991 | 440,526 | 195,654 | - | 787,171 | 264,838 | 2,139 | 73,476 | 36,813 | 377,266 |
| 1440 | MOREHEAD STATE UNIVERSITY | 45,229 | 131,957 | 58,607 | 22,027 | 257,820 | 79,331 | 641 | 22,009 | 1,640 | 103,621 |
| 1445 | MURRAY STATE UNIV | 77,559 | 226,282 | 100,500 | 7,825 | 412,166 | 136,038 | 1,099 | 37,742 | 10,279 | 185,158 |
| 1450 | NORTHERN KY UNIVERSITY | 83,103 | 242,456 | 107,684 | 1,068 | 434,311 | 145,761 | 1,177 | 40,439 | 16,182 | 203,559 |
| 1465 | WESTERN KENTUCKY UNIV | 131,097 | 382,483 | 169,875 | 17,621 | 701,076 | 229,943 | 1,857 | 63,795 | 36,741 | 332,336 |
| 3801 | KENTUCKY STATE UNIVERSITY | 13,094 | 38,203 | 16,967 | 33,212 | 101,476 | 22,967 | 185 | 6,372 | 35,685 | 65,209 |
| 31040 | ATTORNEY GENERALS OFFICE | 107,849 | 314,657 | 139,751 | - | 570,447 | 189,167 | 1,528 | 52,482 | 10,683 | 253,860 |
| 31095 | DEPT MILITARY AFFAIRS | 223,138 | 651,016 | 289,140 | - | 1,163,294 | 391,382 | 3,161 | 108,583 | 42,522 | 545,648 |
| 35615 | TRAN DEPT OF AVIATION | 14,685 | 42,843 | 19,028 | 13,106 | 89,662 | 25,757 | 208 | 7,146 | 482 | 33,593 |
| 39079 | COMMONWEALTH OF TECHNOL | 32,045 | 93,493 | 41,524 | 56,176 | 223,238 | 56,207 | 454 | 15,594 | 1,474 | 73,729 |
| 50660 | DEPT OF FISH & WILDLIFE | 662,248 | 1,932,147 | 858,137 | 32,352 | 3,484,884 | 1,161,580 | 9,381 | 322,264 | 20,837 | 1,514,062 |
| 50665 | COMM KY HORSE PARK | 36,365 | 106,097 | 47,122 | 11,056 | 200,640 | 63,784 | 515 | 17,696 | 6,696 | 88,691 |
| 50670 | DEPT OF PARKS | 157,929 | 460,767 | 204,643 | 22,321 | 845,660 | 277,007 | 2,237 | 76,852 | 17,219 | 373,315 |
| 53729 | OFF HUMAN RESOURCE MANAGE | 393,434 | 1,147,865 | 509,809 | 90,459 | 2,141,567 | 690,081 | 5,573 | 191,453 | 14,777 | 901,884 |
| 54520 | J&PS DEPT OF KY STATE POL | 618,681 | 1,805,037 | 801,683 | 208,160 | 3,433,561 | 1,085,164 | 8,763 | 301,064 | 15,353 | 1,410,344 |
| 54523 | J&PS OF JUVENILE JUSTICE | 1,706,802 | 4,979,690 | 2,211,664 | - | 8,898,156 | 2,993,721 | 24,176 | 830,567 | 2,333,674 | 6,182,138 |
| 54527 | J&PS DEPT OF CORRECTIONS | 16,915,353 | 49,351,478 | 21,918,810 | 949,371 | 89,135,012 | 29,669,432 | 239,600 | 8,231,372 | 1,920,528 | 40,060,932 |
| 58676 | DEPT OF INSURANCE | 46,680 | 136,190 | 60,487 | 30,760 | 274,117 | 81,876 | 661 | 22,715 | 23,835 | 129,087 |
| 58680 | DEPT OF ALCOHOL & BEVERA | 196,126 | 572,209 | 254,139 | 9,281 | 1,031,755 | 344,004 | 2,778 | 95,439 | 40,949 | 483,170 |
| TOTAL | | 21,612,408 | 63,055,396 | 28,005,224 | 1,512,985 | 114,186,013 | 37,908,040 | 306,133 | 10,517,060 | 4,586,369 | 53,317,602 |



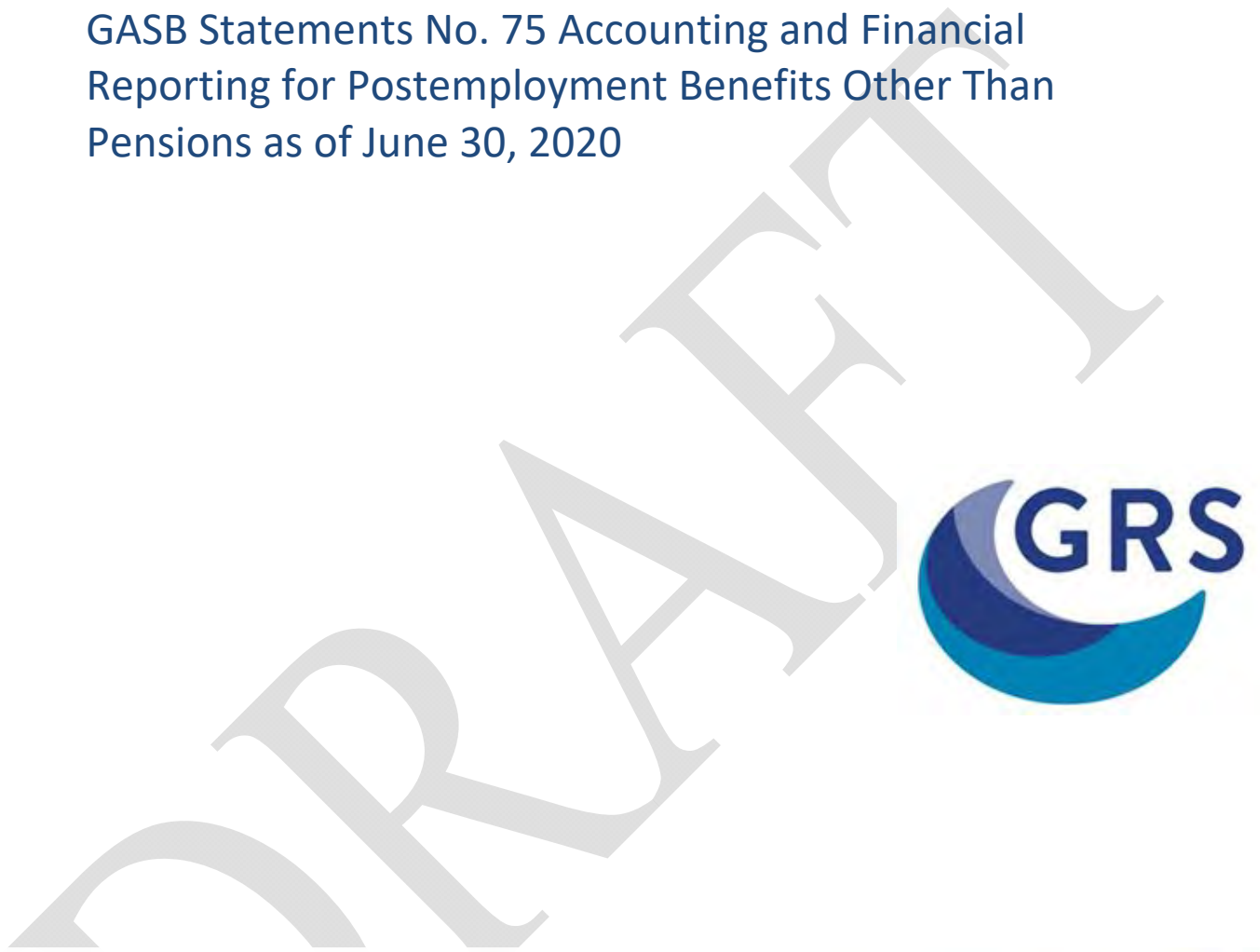
Appendix B: Collective OPEB Amounts for KERS Hazardous System

| | | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, | | | | | |
|--------------------------------|-----------------------------|---|-------------------|-------------------|------------------|-----------------|------------|
| Participating Employer Code | Participating Employer Name | 2021 | 2022 | 2023 | 2024 | 2025 | Thereafter |
| (1) | (2) | (29) | (30) | (31) | (32) | (33) | (34) |
| 1430 | EASTERN KY UNIV | 108,963 | 146,685 | 95,643 | 60,361 | (1,747) | - |
| 1440 | MOREHEAD STATE UNIVERSITY | 40,711 | 52,010 | 36,865 | 24,230 | 382 | - |
| 1445 | MURRAY STATE UNIV | 59,636 | 79,013 | 52,866 | 35,351 | 142 | - |
| 1450 | NORTHERN KY UNIVERSITY | 60,450 | 81,212 | 53,142 | 35,756 | 192 | - |
| 1465 | WESTERN KENTUCKY UNIV | 97,790 | 130,543 | 86,280 | 55,377 | (1,250) | - |
| 3801 | KENTUCKY STATE UNIVERSITY | 7,439 | 10,711 | 6,274 | 9,881 | 1,963 | - |
| 31040 | ATTORNEY GENERALS OFFICE | 83,768 | 110,712 | 74,367 | 47,810 | (69) | - |
| 31095 | DEPT MILITARY AFFAIRS | 163,011 | 218,758 | 143,379 | 93,478 | (980) | - |
| 35615 | TRAN DEPT OF AVIATION | 14,634 | 18,303 | 13,413 | 9,243 | 477 | - |
| 39079 | COMMONWEALTH OF TECHNOL | 39,692 | 47,697 | 37,158 | 23,783 | 1,178 | - |
| 50660 | DEPT OF FISH & WILDLIFE | 518,758 | 684,210 | 461,135 | 304,443 | 2,278 | - |
| 50665 | COMM KY HORSE PARK | 29,907 | 38,992 | 26,761 | 16,608 | (319) | - |
| 50670 | DEPT OF PARKS | 125,021 | 164,477 | 111,288 | 71,974 | (414) | - |
| 53729 | OFF HUMAN RESOURCE MANAGE | 327,054 | 425,348 | 293,134 | 192,476 | 1,672 | - |
| 54520 | J&PS DEPT OF KY STATE POL | 533,041 | 687,608 | 480,063 | 316,001 | 6,505 | - |
| 54523 | J&PS OF JUVENILE JUSTICE | 683,225 | 1,109,642 | 523,940 | 396,696 | 2,516 | - |
| 54527 | J&PS DEPT OF CORRECTIONS | 12,948,742 | 17,174,769 | 11,470,827 | 7,506,034 | (26,291) | - |
| 58676 | DEPT OF INSURANCE | 39,758 | 51,421 | 35,732 | 19,490 | (1,371) | - |
| 58680 | DEPT OF ALCOHOL & BEVERA | 143,360 | 192,359 | 126,127 | 85,863 | 876 | - |
| TOTAL | | 16,024,957 | 21,424,467 | 14,128,394 | 9,304,854 | (14,261) | - |



State Police Retirement System

GASB Statements No. 75 Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions as of June 30, 2020





December 22, 2020

Board of Trustees
Kentucky Retirement Systems
Perimeter Park West
1260 Louisville Road
Frankfort, KY 40601

Subject: GASB 75 Reporting Information for Measurement Period Ending June 30, 2020

Dear Members of the Board:

This report contains information for the **State Police Retirement System (SPRS)** in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This information can be used by the Commonwealth of Kentucky for fiscal years ending between (and including) June 30, 2020 and June 30, 2021, with the financial reporting and disclosure requirements of GASB Statement No. 75.

The liability calculations presented in this report were performed for the purpose of satisfying the requirements of GASB No. 75 and are not applicable for other purposes, such as determining the plans' funding requirements. The calculation of the plan's liability for other purposes may produce significantly different results. This report may be provided to parties other than the Board of Trustees of the Kentucky Retirement Systems only in its entirety and only with the permission of the Board. GRS is not responsible for unauthorized use of this report.

The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.76% to 5.40% (see information regarding the calculation of the single discount rate in the discussion section of this report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

Members of the Board
December 22, 2020
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Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

The fully-insured premiums KRS pays for the Kentucky Employees' Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to active employees, there is an implicit employer subsidy for the non-Medicare eligible retirees. GASB No. 75 requires that the liability associated with this implicit subsidy be included in the calculation of the Total OPEB Liability.

This report is based upon information furnished by the Retirement System, which includes benefit provisions, membership information, and financial data. We did not audit this data and information, but we did apply a number of tests and concluded that it was reasonable and consistent. GRS is not responsible for the accuracy or completeness of the information provided by the Retirement System.

This report complements the GASB 74 accounting valuation report as of June 30, 2020, which was provided to KRS for plan accounting purposes, and the "Actuarial Valuation Report as of June 30, 2019", which was provided for plan funding purposes and documents the assumptions used in this report. Together, these reports should be considered as a complete report for the measurement period that ended June 30, 2020. Please see the GASB 74 accounting valuation report as of June 30, 2020 for additional discussion of accounting information and the actuarial valuation report for information regarding the nature of actuarial calculations, participant data, economic and demographic assumptions, and benefit provisions.

Based on guidance issued by GASB in connection with GASB Statement No. 74, the 1% of pay contributions Tier 2 and Tier 3 members contribute to a 401(h) subaccount are considered an OPEB asset. As a result, the reported fiduciary net position includes these 401(h) assets. Additionally, these member contributions and associated investment income are included in the reconciliation of the fiduciary net position.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

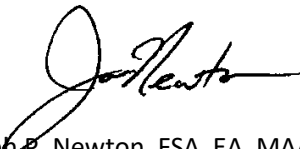


Members of the Board
December 22, 2020
Page 3

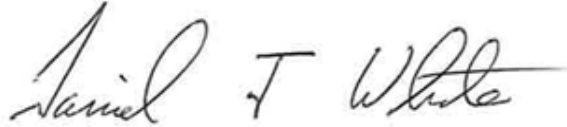
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All of the undersigned are Enrolled Actuaries, independent actuaries and members of the American Academy of Actuaries, and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. They are also experienced in performing valuations for large public retirement systems.

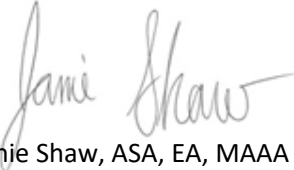
Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION 1

EXECUTIVE SUMMARY

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Executive Summary

Summary of Principal Results

| | |
|---|--------------------|
| Actuarial Valuation Date | June 30, 2019 |
| Measurement Date | June 30, 2020 |
| Membership Information | |
| Number of | |
| - Inactive employees or beneficiaries currently receiving benefits | 1,323 |
| - Inactive employees entitled to but not yet receiving benefits | 108 |
| - Active employees | 874 |
| - Total | <u>2,305</u> |
| Covered Payroll ¹ | \$ 48,231,070 |
| Net OPEB Liability | |
| Total OPEB Liability | \$ 339,941,827 |
| Plan Fiduciary Net Position | <u>201,340,037</u> |
| Net OPEB Liability | \$ 138,601,790 |
| Plan Fiduciary Net Position as a Percentage of Total OPEB Liability | 59.23% |
| Net OPEB Liability as a Percentage of Covered Payroll | 287.37% |
| OPEB Expense and Deferred Outflows/(Inflows) of Resources | |
| GASB 75 OPEB Expense | \$ 21,772,558 |
| Deferred Outflows of Resources | 36,611,396 |
| Deferred Inflow of Resources | 17,797,438 |
| Development of the Single Discount Rate | |
| Single Discount Rate | 5.40% |
| Long-Term Expected Rate of Return | 6.25% |
| Long-Term Municipal Bond Rate ² | 2.45% |

Notes:

¹ Based on derived compensation using the provided employer contribution information² Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020.

**Summary of Change in Net OPEB Liability
(\$ in thousands)**

| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability (1) - (2) |
|---|-------------------------------------|--|---|
| | (1) | (2) | (3) |
| Balance at June 30, 2019 | \$ 312,553 | \$ 201,206 | \$ 111,347 |
| 1. Service cost | 5,389 | | 5,389 |
| 2. Interest | 17,600 | | 17,600 |
| 3. Benefit changes | 0 | | 0 |
| 4. Assumption changes | 4,578 | | 4,578 |
| 5. Difference between expected and actual experience | 13,810 | | 13,810 |
| 6. Employer contributions ¹ | | 12,873 | (12,873) |
| 7. Member contributions | | 196 | (196) |
| 8. Net investment income | | 1,124 | (1,124) |
| 9. Benefit payments ² | (13,988) | (13,988) | 0 |
| 10. Administrative expense | | (71) | 71 |
| 11. Other changes | 0 | 0 | 0 |
| 12. Net changes | \$ 27,389 | \$ 134 | \$ 27,255 |
| Balance at June 30, 2020 | \$ 339,942 | \$ 201,340 | \$ 138,602 |

Notes:

¹ Employer contributions include expected benefits due to the implicit subsidy for members under age 65.

² Benefit payments include expected benefits due to the implicit subsidy for members under age 65.

They are also offset by insurance premiums received from retirees and Medicare Drug Reimbursements.



Report Purpose and Scope

GASB Statement No. 75 replaces the requirements of Statements No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than OPEBs, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB.

The following discussion provides a summary of the information that is required to be disclosed under GASB Statement No. 75. A number of the required disclosure items under this standard are provided in this report. However, certain information, such as notes regarding accounting policies and investments, are not included in this report. As a result, the Commonwealth is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards. Much of this additional information can be readily obtained from KRS's 2020 Comprehensive Annual Financial Report.

Financial Reporting Overview

GASB 75 requires employers to recognize the net OPEB liability and the OPEB expense on their financial statements. The net OPEB liability is the total OPEB liability, less the amount of the plan's fiduciary net position. In actuarial terms, this is analogous to the accrued liability as measured using the individual entry age normal actuarial cost method less the market value of assets (not the smoothed actuarial value of assets used in the actuarial funding calculations based on the Board's adopted assumptions and methods).

Timing of the Valuation

For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date" which may not be earlier than the employer's prior fiscal year-end date. The total OPEB liability, net OPEB liability, and sensitivity information shown in this report are based on an actuarial valuation performed as of June 30, 2019. The total OPEB liability was rolled forward from the valuation date to the measurement date at June 30, 2020, using generally accepted actuarial principles.

The discount rate used to calculate the total OPEB liability decreased from 5.76% to 5.40% (see information regarding the calculation of the single discount rate later in this section of the report). The assumed increase in future health care costs, or trend assumption, was reviewed during the June 30, 2019 valuation process and was updated to better reflect more current expectations relating to anticipated future increases in the medical costs. Also, the June 30, 2020 GASB No. 75 actuarial information reflects the anticipated savings from the repeal of the "Cadillac Tax" and "Health Insurer Fee", which occurred in December of 2019. The assumed load on pre-Medicare premiums to reflect the cost of the Cadillac Tax was removed and the Medicare premiums were reduced by 11% to reflect the repeal of the Health Insurer Fee. There were no other material assumption changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.



Senate Bill 249 passed during the 2020 legislative session and changed the funding period for the amortization of the unfunded liability to 30 years as of June 30, 2019. Gains and losses incurring in future years will be amortized over separate 20-year amortization bases. This change does not impact the calculation of the Total OPEB Liability and only impacts the calculation of the contribution rates that would be payable starting July 1, 2020. There were no other material plan provision changes and it is our opinion that these procedures are reasonable and appropriate, and comply with applicable requirements under GASB No. 75.

Employer Contributions after the Measurement Date and before the Employer's Fiscal Year End

GASB No. 75 indicates that employer contributions made subsequent to the measurement date of the Net OPEB Liability and prior to the end of the employer's reporting period should be reported by the employer as a deferred outflow of resources. The information contained in this report does not incorporate any contributions made to the plan subsequent to June 30, 2020.

Single Discount Rate

A single discount rate of 5.40% was used to measure the total OPEB liability as of June 30, 2020. The single discount rate is based on the expected rate of return on OPEB plan investments of 6.25% and a municipal bond rate of 2.45%, as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2020. Based on the stated assumptions and the projection of cash flows as of each fiscal year ending, the plan's fiduciary net position and future contributions were projected to be sufficient to finance the future benefit payments of the current plan members. Therefore, the long-term expected rate of return on insurance plan investments was applied to all periods of the projected benefit payments paid from the retirement system. However, the cost associated with the implicit employer subsidy is not currently being included in the calculation of the System's actuarial determined contributions, and it is our understanding that any cost associated with the implicit subsidy will not be paid out of the System's trust. Therefore, the municipal bond rate was applied to future expected benefit payments associated with the implicit subsidy.

The projection of cash flows used to determine the single discount rate must include an assumption regarding actual employer contributions made each future year. The future contributions are projected assuming that the full actuarially determined contribution is contributed each future year, calculated in accordance with the current funding policy, as most recently revised by Senate Bill 249, passed during the 2020 legislative session.



Summary of Membership Information

The total OPEB liability described in this report is based on the plan membership as of June 30, 2019:

Membership Status

| | |
|--|-------|
| Inactive plan members currently receiving benefits: | 1,323 |
| Inactive plan members entitled to but no yet receiving benefits: | 108 |
| Active plan members: | 874 |
| Total plan members: | 2,305 |

Note, the membership counts for the health insurance funds are different than the membership counts for the retirement funds due to differences in vesting provisions and the coordination of the delivery of health insurance benefits to members that have earned service in more than one system maintained by KRS.

Recognition of Deferred Outflows and Inflows of Resources

According to paragraph 86 of GASB Statement No. 75, *differences between expected and actual experience and changes in assumptions* are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive members) determined as of the beginning of the measurement period.

At the beginning of the 2020 measurement period, the expected remaining service lives of all employees was 10,511 years and the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the 2020 measurement period was 4.56 years (10,511 total expected remaining service period divided 2,305 plan members).

Differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.



Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

As of June 30, 2020, the Net OPEB Liability is \$138,601,790. Below is a table providing the sensitivity of the Net OPEB Liability to changes in the discount rate. In particular, the table shows the plan's Net OPEB Liability if it were calculated using a single discount rate that is one-percentage point lower or one-percentage point higher than the single discount rate:

| 1% Decrease 4.40% | Current Single Rate Assumption 5.40% | 1% Increase 6.40% |
|------------------------------|---|------------------------------|
| \$187,527,969 | \$138,601,790 | \$99,093,084 |

Below is a table providing the sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates. In particular, the table shows the plan's Net OPEB Liability if it were calculated using healthcare cost trend rates that are one-percentage point lower or one-percentage point higher:

| 1% Decrease | Current Healthcare Cost Trend Rate | 1% Increase |
|--------------------|---|--------------------|
| \$98,159,451 | \$138,601,790 | \$188,130,912 |



Implicit Subsidy

GASB Statements No. 75 and No. 68 are conceptually very similar in terms of the liability which is recognized on the balance sheet, the expense calculation, and the corresponding deferred outflows and inflows of resources. The main differences between the standards are related to the differences between pension and health care benefits. In particular, there is a concept referred to as the “implicit subsidy” that applies to health plans which utilize a blended premium, which has no counterpart in GASB Statement No. 68. The “implicit” or “hidden” subsidy refers to the difference between the underlying retiree claims costs and the overall health care premiums paid on behalf of retirees. By “overall”, we mean the combined employer and retiree portions of the premiums. GASB defines the employer provided OPEB benefit as the difference between the underlying claims costs (or age-adjusted premiums) and the premium contributions made by retirees. If the overall premiums for retirees were developed solely on the claims experience of the retirees, there would be no implicit subsidy and the employer portion of the overall retiree premiums would coincide with GASB’s definition of the OPEB benefit. However, the fully-insured premiums KRS pays for the Kentucky Employees’ Health Plan are blended rates based on the combined experience of active and retired members. Because the average cost of providing health care benefits to retirees under age 65 is higher than the average cost of providing health care benefits to all participants, there is an implicit employer subsidy for the non-Medicare eligible retirees.

This is important because the retiree health insurance trust is used to pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. In order to account for the employer provided OPEB benefit, as it’s defined by GASB, the payments made by the retiree health insurance trust need to be adjusted to reflect the implicit subsidy (the difference between the retiree claims and the overall premiums). Similarly, the employer contributions need to be adjusted to reflect the cost of the implicit subsidy. It’s important to keep in mind that the implicit subsidy is an employer contribution. Because the implicit subsidy does not pass through the trust, it is considered a benefit payment that was paid “as it came due”. For plans that use a blended premium structure, Illustrations B1-1 and B1-2 of Implementation Guide No. 2017-3 describe how a portion of the payments made on behalf of the active employees should be reclassified as benefit payments for retiree healthcare to reflect the retirees’ underlying claims costs. Adjusting the explicit health care costs for active employees and retirees by the implicit subsidy estimates provided in this report is equivalent to the reclassification described in the Implementation Guide.

To summarize, the distributions from the retiree health insurance trust pay the employers’ portion of the blended premiums, not the employers’ portion of the underlying retiree claims costs. As a result, the benefit payments and contribution amounts disclosed for GASB Statement Nos. 74 and 75 purposes need to include an adjustment related to the implicit subsidy. This adjustment is needed for contributions made during the measurement period (i.e. fiscal year ending June 30, 2020) and also for the purpose of the deferred outflow related to contributions made after the measurement date.

| | <u>Implicit Subsidy</u> |
|----------------------------------|-------------------------|
| Fiscal Year ending June 30, 2020 | \$ (260,450) |
| Fiscal Year ending June 30, 2021 | \$ 120,318 Estimated |

Note, the Commonwealth’s estimated implicit subsidy for the measurement period was a negative \$260,450. In other words, the Commonwealth’s contributions during the measurement period were decreased by \$260,450 for the purposes of GASB Statement Nos. 74 and 75.



SECTION 2

ACCOUNTING EXHIBITS

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Exhibit 1

Schedule of OPEB Expense as of June 30, 2020

| | |
|--|------------------|
| 1. Service cost | \$ 5,388,601 |
| 2. Interest on the Total OPEB Liability | 17,600,177 |
| 3. Current period benefit changes | 0 |
| 4. Member contributions | (195,616) |
| 5. Projected earnings on plan investments | (12,544,392) |
| 6. Administrative expense | 71,257 |
| 7. Other changes in fiduciary net position | 0 |
| 8. Recognition of outflows (inflow) of resources - liability experience | (6,284,207) |
| 9. Recognition of outflows (inflow) of resources - assumption changes | 18,255,107 |
| 10. Recognition of outflows (inflow) of resources - investment experience | <u>(518,369)</u> |
| 12. OPEB Expense | \$ 21,772,558 |



Exhibit 2

Outstanding Balance of Deferred Outflows and Inflows of Resources to be Recognized in Future Years

| | Deferred Outflow of Resources | Deferred Inflow of Resources |
|---|-------------------------------------|------------------------------------|
| | (1) | (2) |
| 1. Differences between expected and actual liability experience | \$ 10,782,075 | \$ 13,593,624 |
| 2. Changes in assumptions | 16,034,483 | 95,510 |
| 3. Differenced between projected and actual earnings on plan investments | 9,794,838 | 4,108,304 |
| 4. Employer contributions subsequent to the measurement date ¹ | Unknown | - |
| 5. Total | \$ 36,611,396 | \$ 17,797,438 |

Notes:

¹ Employer contributions to the Retirement System made after the measurement date and up to the fiscal year end should be reported as a deferred outflow of resources.



Exhibit 3

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

Differences Between Expected and Actual Liability Experience

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Expected and Actual Liability Experience | | | | | |
|-----------|------------------------------|---|-------------------------------|-------------|--|-------------|-----------|-----------|-----------|------------|
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (571,519) | (39,875) | 4.30 | (132,911) | (39,875) | - | - | - | - | - |
| 2017-2018 | (23,320,977) | (6,215,127) | 4.09 | (5,701,950) | (5,701,950) | (513,177) | - | - | - | - |
| 2018-2019 | (14,294,660) | (7,338,622) | 4.11 | (3,478,019) | (3,478,019) | (3,478,019) | (382,584) | - | - | - |
| 2019-2020 | 13,810,748 | 10,782,075 | 4.56 | 3,028,673 | 3,028,673 | 3,028,673 | 3,028,673 | 1,696,056 | - | - |
| | | (2,811,549) | | (6,284,207) | (6,191,171) | (962,523) | 2,646,089 | 1,696,056 | - | - |

Differences Between Projected and Actual Earnings on OPEB Plan Investments

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Differences Between Projected and Actual Earnings on OPEB Plan Investments | | | | | |
|-----------|------------------------------|---|-------------------------------|-------------|--|-------------|-----------|-----------|-----------|------------|
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | (9,678,841) | (1,935,769) | 5.00 | (1,935,768) | (1,935,769) | - | - | - | - | - |
| 2017-2018 | (5,431,339) | (2,172,535) | 5.00 | (1,086,268) | (1,086,268) | (1,086,267) | - | - | - | - |
| 2018-2019 | 1,099,154 | 659,492 | 5.00 | 219,831 | 219,831 | 219,831 | 219,830 | - | - | - |
| 2019-2020 | 11,419,182 | 9,135,346 | 5.00 | 2,283,836 | 2,283,836 | 2,283,836 | 2,283,836 | 2,283,838 | - | - |
| | | 5,686,534 | | (518,369) | (518,370) | 1,417,400 | 2,503,666 | 2,283,838 | - | - |

Effects of Changes of Assumptions

| Year | Original Outflow/(Inflow) | Deferred Outflow/(Inflow) as of June 30, 2020 | Recognition Period (Years) | 2019-2020 | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects of Changes of Assumptions | | | | | |
|-----------|------------------------------|---|-------------------------------|------------|--|-----------|-----------|-----------|-----------|------------|
| | | | | | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | Thereafter |
| 2016-2017 | 57,311,905 | 3,998,505 | 4.30 | 13,328,350 | 3,998,505 | - | - | - | - | - |
| 2017-2018 | (358,376) | (95,510) | 4.09 | (87,622) | (87,622) | (7,888) | - | - | - | - |
| 2018-2019 | 16,483,114 | 8,462,134 | 4.11 | 4,010,490 | 4,010,490 | 4,010,490 | 441,154 | - | - | - |
| 2019-2020 | 4,577,733 | 3,573,844 | 4.56 | 1,003,889 | 1,003,889 | 1,003,889 | 1,003,889 | 562,177 | - | - |
| | | 15,938,973 | | 18,255,107 | 8,925,262 | 5,006,491 | 1,445,043 | 562,177 | - | - |



Exhibit 4

Summary of Deferred Outflows and Inflows of Resources Arising from Current and Prior Reporting Periods

| Period | Amount |
|--------------------|----------------------|
| (1) | (2) |
| 1. Fiscal Year + 1 | \$ 2,215,721 |
| 2. Fiscal Year + 2 | 5,461,368 |
| 3. Fiscal Year + 3 | 6,594,798 |
| 4. Fiscal Year + 4 | 4,542,071 |
| 5. Fiscal Year + 5 | - |
| 6. Thereafter | - |
| 7. Total | \$ 18,813,958 |



Exhibit 5

Schedule of Changes in the Employers' Net OPEB Liability (\$ in thousands)

| | 2020 | 2019 | 2019 | 2018 |
|--|-------------------|-----------------------|-----------------------|-------------------|
| Total OPEB liability | | | | |
| 1. Service Cost | \$ 5,389 | \$ 4,816 | \$ 6,087 | \$ 4,147 |
| 2. Interest (on the Total OPEB Liability) | 17,600 | 17,724 | 18,432 | 17,993 |
| 3. Benefit Changes | 0 | 0 | 34 | 0 |
| 4. Difference between expected and actual experience | 13,810 | (14,295) | (23,320) | (573) |
| 5. Changes of assumptions | 4,578 | 16,483 | (358) | 57,312 |
| 6. Benefit payments ¹ | <u>(13,988)</u> | <u>(13,187)</u> | <u>(13,097)</u> | <u>(12,123)</u> |
| 7. Net change in total OPEB liability | \$ 27,389 | \$ 11,541 | \$ (12,222) | \$ 66,756 |
| 8. Total OPEB liability – beginning | \$ 312,553 | \$ 301,012 | \$ 313,234 | \$ 246,478 |
| 9. Total OPEB liability – ending | \$ 339,942 | \$ 312,553 | \$ 301,012 | \$ 313,234 |
| Plan fiduciary net position | | | | |
| 1. Contributions – employer ² | \$ 12,873 | \$ 12,623 | \$ 8,535 | \$ 7,862 |
| 2. Contributions – member | 196 | 176 | 155 | 131 |
| 3. Net investment income | 1,124 | 10,815 | 16,470 | 21,627 |
| 4. Benefit payments ¹ | (13,988) | (13,187) | (13,097) | (12,123) |
| 5. Administrative Expense | (71) | (69) | (62) | (66) |
| 6. Other | <u>0</u> | <u>1</u> ⁴ | <u>8</u> ⁴ | <u>0</u> |
| 7. Net change in plan fiduciary net position | \$ 134 | \$ 10,359 | \$ 12,009 | \$ 17,431 |
| 8. Plan fiduciary net position – beginning | \$ 201,206 | \$ 190,847 | \$ 178,838 | \$ 161,407 |
| 9. Plan fiduciary net position – ending | \$ 201,340 | \$ 201,206 | \$ 190,847 | \$ 178,838 |
| Net OPEB liability | \$ 138,602 | \$ 111,347 | \$ 110,165 | \$ 134,396 |
| Plan fiduciary net position as a percentage of the total OPEB liability | 59.23% | 64.38% | 63.40% | 57.09% |
| Covered-employee payroll³ | \$ 48,231 | \$ 48,780 | \$ 50,064 | \$ 48,873 |
| Net OPEB liability as a percentage of covered employee payroll | 287.37% | 228.26% | 220.05% | 274.99% |

Notes:

¹ Benefit payments include expected benefits due to the implicit subsidy for members under age 65. They are also offset by insurance premiums received from retirees, Medicare Drug Reimbursements, and Humana Gain Share Payments (in applicable years).

² Employer contributions include expected benefits due to the implicit subsidy for members under age 65.

³ Based on derived compensation using the provided employer contribution information.

⁴ Northern Trust Settlement



Exhibit 6

Schedule of the Employers' Contributions (\$ in thousands)

| Fiscal Year Ending ¹ | Actuarially Determined Contribution ² | Total Employer Contributions ³ | Contribution Deficiency (Excess) | Covered Employee Payroll ⁴ | Actual Contributions as a Percentage of Covered Payroll |
|---------------------------------------|--|---|--|---|---|
| 2020 | \$ 13,133 | \$ 13,133 | \$ 0 | \$ 48,231 | 27.23% |
| 2019 | 13,283 | 13,288 | (5) | 48,780 | 27.24% |
| 2018 | 9,062 | 9,397 | (335) | 50,064 | 18.77% |
| 2017 | 9,222 | 9,222 | 0 | 48,873 | 18.87% |
| 2016 | 8,553 | 10,237 | (1,684) | 45,551 | 22.47% |
| 2015 | 9,890 | 10,382 | (492) | 45,765 | 22.69% |
| 2014 | 20,879 | 14,493 | 6,386 | 44,616 | 32.48% |
| 2013 | 27,234 | 16,829 | 10,405 | 45,256 | 37.19% |
| 2012 | 28,247 | 11,960 | 16,287 | 48,373 | 24.72% |
| 2011 | 25,773 | 11,051 | 14,722 | 48,693 | 22.70% |

Notes:

¹ Data for years prior to 2018 are based on contribution data provided in the 2017 CAFR, based on calculations provided by the prior actuary.

² Actuarially determined contribution for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

³ Employer contributions do not include the expected implicit subsidy included in exhibit 5.

⁴ Based on derived compensation using the provided employer contribution information for fiscal years 2018 and later.



Notes to Schedule of Employers' Contributions

The actuarially determined contribution rate effective for fiscal year ending 2020 that is documented in the schedule on the previous page was calculated as of June 30, 2017. Based on the June 30, 2017 actuarial valuation report, the actuarial methods and assumptions used to calculate this contribution rate is below:

| Item | SPRS |
|--|---|
| Determined by the Actuarial Valuation as of: | June 30, 2017 |
| Actuarial Cost Method: | Entry Age Normal |
| Asset Valuation Method: | 20% of the difference between the market value of assets and the expected actuarial value of assets is recognized |
| Amortization Method: | Level Percent of Pay |
| Amortization Period: | 26 Years, Closed |
| Payroll Growth Rate: | 0.00% |
| Investment Return: | 6.25% |
| Inflation: | 2.30% |
| Salary Increases: | 3.05% to 15.55% varies by service |
| Mortality: | RP-2000 Combined Mortality Table, projected to 2013 with Scale BB (set back 1 year for females) |
| Healthcare Trend Rates (Pre-65) | Initial trend starting at 7.25% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 13 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement. |
| Healthcare Trend Rates (Post-65) | Initial trend starting at 5.10% at January 1, 2019 and gradually decreasing to an ultimate trend rate of 4.05% over a period of 11 years. The 2018 premiums were known at the time of the valuation and were incorporated into the liability measurement. |



SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

The long-term expected rate of return was determined by using a building block method in which best estimate ranges of expected future real rates of returns are developed for each asset class. The ranges are combined by weighting the expected future real rate of return by the target asset allocation percentage. The target allocation and best estimates of arithmetic real rate of return for each major asset class is summarized in the table below. The current long term inflation assumption is 2.30% per annum.

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|--|-------------------|--|
| Growth | 62.50% | |
| US Equity | 18.75% | 4.50% |
| Non-US Equity | 18.75% | 5.25% |
| Private Equity | 10.00% | 6.65% |
| Specialty Credit/High Yield | 15.00% | 3.90% |
| Liquidity | 14.50% | |
| Core Bonds | 13.50% | -0.25% |
| Cash | 1.00% | -0.75% |
| Diversifying Strategies | 23.00% | |
| Real Estate | 5.00% | 5.30% |
| Opportunistic | 3.00% | 2.25% |
| Real Return | 15.00% | 3.95% |
| Expected Real Return | 100.00% | 3.96% |
| Long Term Inflation Assumption | | 2.30% |
| Expected Nominal Return for Portfolio | | 6.26% |

Source: Kentucky Retirement Systems





KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

1260 Louisville Road • Frankfort, Kentucky 40601
kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



To: Members of the Audit Committee

From: D’Juan Surratt
Director of Employer Reporting, Compliance and Education

Date: 01/28/2021

Subject: Hazardous Position Classification

AGENCIES ARE REQUESTING HAZARDOUS DUTY COVERAGE FOR THE FOLLOWING POSITIONS:

| <u>Agency</u> | <u>Position</u> | <u>Effective Date</u> |
|--|----------------------------------|-----------------------|
| Shelby County Fiscal Court | Captain/EMT/Training Coordinator | 03/01/2021 |
| City of Bowling Green | Senior Fire Investigator | 08/01/2020 |
| City of Bowling Green | Fire Investigator | 08/01/2020 |
| Woodford County Fire Protection District | Captain (Fire) | 03/01/2021 |

Kentucky Retirement Systems has reviewed the above requests and determined that they meet the statutory guidelines for Hazardous coverage. Position Questionnaires and Job Descriptions are attached.

*The City of Bowling Green is requesting retroactive effective dates for the Senior Fire Investigator and Fire Investigator positions.

61.592 Retirement of persons working in hazardous positions.

- (1)
- (a) "Hazardous position" for employees participating in the Kentucky Employees Retirement System, and for employees who begin participating in the County Employees Retirement System before September 1, 2008, means:
 1. Any position whose principal duties involve active law enforcement, including the positions of probation and parole officer and Commonwealth detective, active fire suppression or prevention, or other positions, including, but not limited to, pilots of the Transportation Cabinet and paramedics and emergency medical technicians, with duties that require frequent exposure to a high degree of danger or peril and also require a high degree of physical conditioning;
 2. Positions in the Department of Corrections in state correctional institutions and the Kentucky Correctional Psychiatric Center with duties that regularly and routinely require face-to-face contact with inmates; and
 3. Positions of employees who elect coverage under KRS 196.167(3)(b)2. and who continue to provide educational services and support to inmates as a Department of Corrections employee.
 - (b) "Hazardous position" for employees who begin participating in the County Employees Retirement System on or after September 1, 2008, means police officers and firefighters as defined in KRS 61.315(1), paramedics, correctional officers with duties that routinely and regularly require face-to-face contact with inmates, and emergency medical technicians if:
 1. The employee's duties require frequent exposure to a high degree of danger or peril and a high degree of physical conditioning; and
 2. The employee's duties are not primarily clerical or administrative.
 - (c) The effective date of participation under hazardous duty coverage for positions in the Department of Alcoholic Beverage Control shall be April 1, 1998. The employer and employee contributions shall be paid by the employer and forwarded to the retirement system for the period not previously reported.
- (2)
- (a) Each employer may request of the board hazardous duty coverage for those positions as defined in subsection (1) of this section. Upon request, each employer shall certify to the system, in the manner prescribed by the board, the names of all employees working in a hazardous position as defined in subsection (1) of this section for which coverage is requested. The certification of the employer shall bear the approval of the agent or agency responsible for the budget of the department or county indicating that the required employer contributions have been provided for in the budget of the employing department or county. The system shall determine whether the employees whose names have been certified by the employer are working in positions meeting the definition of a hazardous position as provided by subsection (1) of this section. This process shall not be required for employees who elect coverage under KRS 196.167(3)(b)2.

September 4, 2019

61.315 Benefits payable on death of certain peace officers, firefighters, correctional officers, jailers, school resource officers, members of a state National Guard or Reserve component, and emergency medical services personnel -- Administrative regulations -- Estates to be exempted from probate fees -- Funds allotted to a self-insuring account -- Presumption that firefighter's death from cancer resulted from act in the line of duty under certain conditions. (Effective July 15, 2020)

(1) As used in this section:

- (a) "Police officer" means every paid police officer, sheriff, or deputy sheriff, corrections employee with the power of a peace officer pursuant to KRS 196.037, any metropolitan or urban-county correctional officer with the power of a peace officer pursuant to KRS 446.010, any jailer or deputy jailer, any auxiliary police officer appointed pursuant to KRS 95.445, any police officer of a public institution of postsecondary education appointed pursuant to KRS 164.950, any school resource officer as defined in KRS 158.441, or any citation or safety officer appointed pursuant to KRS 83A.087 and 83A.088, elected to office, or employed by any county, airport board created pursuant to KRS Chapter 183, city, local board of education, or by the state;
- (b) "Firefighter" means every paid firefighter or volunteer firefighter who is employed by or volunteers his or her services to the state, airport board created pursuant to KRS Chapter 183, any county, city, fire district, or any other organized fire department recognized, pursuant to KRS 95A.262, as a fire department operated and maintained on a nonprofit basis in the interest of the health and safety of the inhabitants of the Commonwealth and shall include qualified civilian firefighters employed at Kentucky-based military installations; and
- (c) "Emergency medical services personnel" means any paid or volunteer emergency medical services personnel who is certified or licensed pursuant to KRS Chapter 311A and who is employed directly by, or volunteering directly for, any:
 - 1. County;
 - 2. City;
 - 3. Fire protection district created under KRS 75.010 to 75.260; or
 - 4. Emergency ambulance service district created under KRS 108.080 to 108.180;to provide emergency medical services.

(2) The spouse of any police officer, sheriff, deputy sheriff, corrections employee with the power of a peace officer pursuant to KRS 196.037, any metropolitan or urban-county correctional officer with the power of a peace officer pursuant to KRS 446.010, any jailer or deputy jailer, any auxiliary police officer appointed pursuant to KRS 95.445, any police officer of a public institution of postsecondary education appointed pursuant to KRS 164.950, any school resource officer as defined in KRS 158.441, or any citation or safety officer appointed pursuant to KRS 83A.087 and



KENTUCKY RETIREMENT SYSTEMS
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Form 7025
Revised 09/2010

Position Questionnaire

Instructions

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008

Employer: SHELBY COUNTY FISCAL COURT Position Title: CAPTAIN/EMT/TRAINING COORDINATOR

- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Does this position require active fire suppression or prevention? Yes No

Section 2: For Employees With a CERS Participation Date On or After September 1, 2008

Employer: SHELBY COUNTY FISCAL COURT Position Title: CAPTAIN/EMT/TRAINING COORDINATOR

- Please select the appropriate classification and answer all that are applicable.
- Police Officer
- Firefighter Does this position require active fire suppression? Yes No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates? Yes No
- Other Specify: _____
- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
- Does this position require frequent exposure to a high degree of danger or peril? Yes No
- Does this position require a high degree of physical conditioning? Yes No
- Are the employee's duties primarily clerical or administrative? Yes No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):
Percentage of Time Spent: 50%

Description of Duties:
MANAGING DAY TO DAY TRAINING OPERATIONS, INCLUDING GATHERING DATA, IMPLEMENTING TRAINING COURSES, INSTRUCTION, PERFORMING REPORTS AS REQUESTED. THIS POSITION WOULD MANAGE TRAINING RECORDS, CERTIFICATIONS AND LICENSES FOR PERSONNEL AT THE SERVICE.

Agency Head Signature: Don Damm Date: 1/15/2021

Agency Head Title: SHELBY COUNTY JUDGE EXECUTIVE

Employer: SHELBY COUNTY FISCAL COURT

Position Title: CAPTAIN/EMT/TRAUMA COORDINATOR

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: RENDERING AED TO THE ILL AND INJURED

Percentage of Time Spent: 50%

Description of Duties:

IN ADDITION TO ADMINISTRATION OUTSIDE THIS POSITION WOULD REQUIRE THE TREATMENT OF THE ILL AND INJURED AS NEEDED, MAKING 911 CALLS AND CONDUCT TRAININGS AS NEEDED. THIS POSITION WILL PLACE THE EMPLOYEE IN HAZARDOUS SITUATIONS AND EXPOSED TO VARIOUS TYPES OF COMMUNICABLE DISEASES.

Position Duty: _____

Percentage of Time Spent: _____

Description of Duties:

Position Duty: _____

Percentage of Time Spent: _____

Description of Duties:

Agency Head Signature: Jan Dean

Date: 1/15/2021

Agency Head Title: SHELBY COUNTY SVOLE EXECUTIVE

Shelby County Fiscal Court

POSITION DESCRIPTION

| | | | |
|------------------------|----------------------------------|----------------------|------------------------|
| POSITION TITLE: | Captain/EMT/Training Coordinator | DEPARTMENT: | EMS |
| CLASSIFICATION: | Technician | SUBMITTED BY: | Human Resources |
| SALARY RANGE: | Based on Experience | APPROVED BY: | County Judge Executive |

REPORTING RELATIONSHIPS

POSITION REPORTS TO: Chief of Operations

POSITIONS SUPERVISED: EMS Personnel

POSITION PURPOSE

Under supervision, performs highly responsible duties of rendering emergency care and transportation to the ill and injured persons. The nature of the work requires decision making abilities under pressure and also requires a calm, professional demeanor. Considerable health and physical strength requirements are necessary. Although safety and risk management measures are implemented wherever possible, there remains numerous unavoidable aspects of this class which may place the Captain at risk of personal harm or illness resulting from the performance of their duties. Situations which may result in such personal harm or illness include but are not limited to: Driving of an emergency vehicle using lights and siren, exposure to hostile or combative patients, response to violent crime scenes, response to accidents involving hazardous chemical spills, exposure to communicable diseases, danger to moving traffic at highway/roadway accidents, response to hazardous environments, exposure to dirty needle sticks, and performance of certain high risk procedures in the delivery of Basic Life Support. This position will be responsible for directing, planning, organizing, evaluating and coordinating the training for the department.

ESSENTIAL FUNCTIONS AND BASIC DUTIES

1. Ensures all personnel maintain necessary certifications required to perform work responsibly.
2. Drives an ambulance to scenes and facilities in a safe and expeditious manner while observing traffic ordinances and regulations concerning emergency vehicle operation.
3. Administers appropriate medications when required by clinical situations and local protocol.
4. Provides basic airway control utilizing acceptable methods following local protocol.
5. Performs other forms of basic life support as specified in State and Local Emergency Medical Technician Regulations and Policy.
6. Assumes the role of highest medical authority in the pre-hospital setting, unless a Paramedic is in attendance. If a Paramedic is in attendance, then the Paramedic will assume the highest medical authority. If a Paramedic is not in attendance and a physician is, the physician in attendance will assume the highest medical authority with the patient and remains so through transportation to the receiving medical facility.

Captain/EMT/Training Coordinator

Rev. 1/2021

7. Ensures appropriate personnel are on scene.
8. Maintains adequate supply and control of medications carried on the ambulance.
9. Maintains radio contact with base at all times.
10. Reports (via radio or other method) to receiving hospitals on the nature and extent of injuries/illness of patient(s) being transported.
11. Presents a reassuring and professional attitude at all times.
12. Complies with guidelines and recommendations on the handling of medical waste. Assures all medical waste generated at the scene is removed from the scene and disposed of properly.
13. Employs techniques to minimize the risk of acquiring infection or spread of communicable diseases.
14. Prepares a detailed written medical report of each patient attended to and provides a copy of the report to the receiving facility.
15. Obtains and completes all necessary forms for billing purposes.
16. Performs other duties as established in the EMT Job Description.
17. Maintains all credentials and required for certification.
18. Attends meetings, conferences and seminars as required.
19. Develops class objectives for education based on recommendations from Quality Assurance Officer and other staff members.
20. Performs periodic skill, driving, and street/roadway familiarity evaluations of applicable department personnel utilizing results to improve performance.
21. Assists with monitoring documentation of electronic patient care reports and remediates employees with poor documentation skills.
22. Maintains departmental training records and performs administrative work required for re-credentialing of applicable staff, maintains continuing education records and mandatory class requirements, compliance for employees.
23. Participates in the recruitment of employees and oversees the orientation of new employees including teaching protocols, procedures, departmental standard operating procedures, and demonstration of the proper use of applicable equipment.
24. Schedules, oversees, and evaluates emergency response drills and exercise for EMS, assists in the development of other multi-jurisdictional exercise where needed or required for other department, and prepares and delivers oral and/or written reports pertaining to the efficiency of staff.
25. Coordinates department outreach and provides public relations and educational programs through presentations as needed.
26. Consults with the Chief of Operations in the preparation of educational needs.
27. Any and other related duties as required.

Captain/EMT/Training Coordinator

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QUALIFICATIONS

EDUCATION/CERTIFICATION:

- Graduate of High School or GED equivalent
- Graduate of a 2-year college or trade school (desired)
- Current EMT Certification in the State of Kentucky
- ACLS Certification
- PALS or BPPV Certification
- CPR Certification
- ACLS, CPR, PALS Instructor (or able to obtain)
- KBEMS Level II or III Instructor (or able to obtain)
- KBEMS Level III Evaluator (or able to obtain)

EXPERIENCE REQUIRED:

- 2 to 5 years supervisory experience
- 2 years educational experience
- 2 years OSHA experience
- 5 to 10 years EMT experience

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

1. Knowledge of Business Management Principles and Techniques.
2. Knowledge of Local, State and Federal Laws and Regulations applicable to EMS.
3. Ability to analyze complex budget, inventory and agency issues.
4. Ability to maintain confidential information and exercise professional judgment.
5. Ability to deal with the public, government officials and other agencies professionally.
6. Ability to organize and administer the agency programs.
7. Ability to communicate orally and in writing.
8. Ability to react quickly and competently in an emergency situation.
9. Understands the healthcare delivery system.
10. Knowledge of fleet management.
11. Knowledge of Employee/Employer relationship.
12. Knowledge of and training in the care and use of emergency equipment commonly accepted and employed by EMS agencies, such as oxygen, delivery systems, suction apparatus, anti-shock trousers, splinting devices, backboards, stretcher, etc.
13. Knowledge of the use and care of basic life support equipment, including heart monitors, basic airway equipment, pulse oximeters, blood glucometers, and medications.

Captain/EMT/Training Coordinator

Rev. 1/2021

14. Considerable knowledge and skill in treatment of trauma, cardiac, cardiac arrest, childbirth, respiratory emergencies, pediatric emergencies, shock, etc.
15. Ability to manage stressful situations.
16. Ability to perform related duties as assigned.

CONDITIONS OF EMPLOYMENT:

- Resident of Shelby County (desired)
- Direct Deposit Participation
- Background Check
- Drug Screening

WORKING CONDITIONS PHYSICAL EFFORT:

- Moderate to extreme physical/mental activity under extreme weather conditions.
- Potential for hostile environments.
- Ability to lift 75 pounds on a regular basis.

OVERTIME REQUIREMENTS: Exempt

AVAILABILITY: Regular be contacted on emergency basis.

INTENT AND FUNCTIONS OF JOB DESCRIPTIONS

Job descriptions assist organizations in ensuring that the hiring process is fairly administered and that qualified employees are selected. They are also essential to an effective appraisal system and related promotion, transfer, layoff, and termination decisions. Well-constructed job descriptions are an integral part of any effective compensation system.

All descriptions have been reviewed to ensure that only essential functions and basic duties have been included. Peripheral tasks, only incidentally related to each position, have been excluded. Requirements, skills, and abilities however, should the duties, responsibilities, and requirements delineated be interpreted as all inclusive. Additional functions and requirements may be assigned by supervisors as deemed appropriate.

In accordance with the American Disabilities Act, it is possible that requirements may be modified to reasonably accommodate disabled individuals. However, no accommodations will be made which may pose serious health or safety risks to the employee or others or which impose undue hardships on the organization.

Job descriptions are not intended as and do not create employment contracts. The organization maintains its status as an at-will employer. Employees can be terminated for any reasons not prohibited by law.

Captain/EMT/Training Coordinator

Rev. 1/2021



KENTUCKY RETIREMENT SYSTEMS
1260 Louisville Road · Frankfort, Kentucky 40601
kyret.ky.gov · Phone: 502-696-8800 · Fax: 502-696-8822



Form 7025
Revised 09/2010

Position Questionnaire

Instructions

- To petition the Board for approval of hazardous duty positions for KERS employees, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008

Employer: **CITY OF BOWLING GREEN**

Position Title: _____

- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Does this position require active fire suppression or prevention? Yes No

Section 2: For Employees With a CERS Participation Date On or After September 1, 2008

Employer: **CITY OF BOWLING GREEN**

Position Title: Senior Fire Investigator

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression? Yes No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates? Yes No
- Other Specify: _____
- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No

Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

- Does this position require frequent exposure to a high degree of danger or peril? Yes No
- Does this position require a high degree of physical conditioning? Yes No
- Are the employee's duties primarily clerical or administrative? Yes No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: _____

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: [Signature]
Agency Head Title: Mayor

Date: Dec 16 2020
JAN 8, 2021

Employer: CITY OF BOWLING GREEN

Position Title: Senior Fire Investigator

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: On scene operations

Percentage of Time Spent: 80%

Description of Duties: incidents throughout the year.

Investigates fires, arson fires, reports of fumes, false alarms, complaints (internal investigations). The position requires full & continuous training as a firefighter so that the employee can respond appropriately in emergency situations.

See job description.

Position Duty: Clerical / Administrative / training

Percentage of Time Spent: 20%

Description of Duties:

Develops arson cases & instructs classes in fire prevention & inspections.

See job description.

Position Duty:

Percentage of Time Spent:

Description of Duties:

Agency Head Signature: Bruce Wilkerson

Date: Dec 16 2020

JAN 8, 2021

Agency Head Title: Mayor

2202

CITY OF BOWLING GREEN, KENTUCKY POSITION DESCRIPTION

| | |
|--|---|
| Position Title: Senior Fire Investigator | Department: Fire |
| Date: November 1999 | Reports To: Assistant Fire Chief-Prevention |

Purpose of Position

The purpose of this position is to plan, coordinate, and supervise fire investigations including arson fires, and to instruct in fire prevention. Duties and responsibilities include investigating and preparing reports for all fires, reports of fumes, false alarms, and codes complaints; instructing classes in fire safety and prevention; conducting fire safety inspections; performing public relations duties by giving information on fire codes and fire prevention and safety.

As this position is held by a sworn firefighter, the employee is subject to hazardous duty in times of emergency or when necessitated by circumstances. The position requires full and continuous training as a firefighter so that the employee can respond appropriately in emergency situations.

Essential Duties and Responsibilities

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Investigate fires, arson fires, reports of fumes, false alarms, fire codes complaints, and internal investigations and assists other agencies with fire investigation; supervises shift personnel when their duties involve performing fire investigations and inspections.
- Develops arson cases for prosecution, including interviewing firefighters, witnesses and suspects; seeks assistance when necessary from various law enforcement agencies; presents cases for prosecution to attorneys; prepares and reviews investigation reports for possible court action.
- Instructs classes in fire prevention and fire safety for local businesses, hospitals, and schools.
- Performs public relations duties by giving the public information regarding fire safety through various forms of media. Assists in planning Fire Prevention Week, Toys For Tots, United Way, and the local Emergency Planning Committee.
- Conducts fire safety inspections of various public buildings; writes fire evacuation plans for various facilities.
- Assists in various planning exercises such as preparation of hazardous material and disaster plans for various facilities.
- Instructs suppression personnel in use of meters; advises other departments on purchase of meters; maintains, calibrates, and repairs various air monitoring meters.
- Advises contractors and others regarding fire codes.
- Serves as acting Assistant Chief of Prevention Division in the assigned Assistant

SENIOR FIRE INVESTIGATOR - 2202 NOVEMBER 1999

Chief's absence; as a sworn peace officer, has the power of arrest.

- Assists other departments in areas such as condemnation of property and reviewing plans for water distribution.
- Attends staff meetings, training seminars and classes, and assists on special projects as necessary.

Additional Job Functions

- If trained at hazardous materials technician level, can be expected to perform technician duties in the event of a hazardous chemical spill or incident.
- As a sworn firefighter, employee is subject to perform all duties and responsibilities listed in job description of firefighter. This includes filling in on a shift when a fire suppression company is shorthanded or when additional suppression personnel are called into a fire scene.
- Remains on-call after normal work hours to respond to all undetermined and significant fires requiring immediate investigation.
- Performs other related duties as required.

Minimum Training and Experience Required to Perform Essential Job Functions

High School diploma, or GED required, with at least six years of experience as a firefighter; experience as a fire apparatus operator desired. Bachelors degree with Fire Science course emphasis is preferred. Prior to employment, applicant must (1) be in good physical condition as determined by medical examination, (2) meet minimum physical fitness requirements mandated by the City of Bowling Green, (3) possess a valid Kentucky driver's license. Must also possess thorough knowledge of City geography and related laws, ordinances, rules, and regulations.

As a sworn firefighter, the employee must be able to meet minimum training requirements provided in the National Fire Protection Association (NFPA) standards 1001, 1021, and 1041.

Requires certification as a Certified Fire Investigator; must obtain appropriate training to have power of arrest within one year of appointment as Senior Fire Investigator. Requires familiarity with tools needed to collect and secure evidence including cameras, evidence containers, air monitoring equipment, submission of evidence samples, and tools used by other investigative agencies.

Physical and Mental Abilities Required to Perform Essential Job Functions

Language Ability and Interpersonal Communication

- Ability to analyze data and information using established criteria, in order to define consequences and to consider and select alternatives. Ability to compare, count, differentiate, measure, and/or sort data and information. Ability to assemble, copy, record and transcribe data. Ability to classify, compute, tabulate, and categorize data.
- Ability to advise and interpret on how to apply policies, procedures and standards to specific situations. Ability to explain, demonstrate and clarify to others within well-established policies, procedures and standards.

SENIOR FIRE INVESTIGATOR - 2202 NOVEMBER 1999

• **Ability to utilize design data and information such as high tech manuals, engineering manuals and educational curricula.**

• Ability to use stand alone computer to provide security in storing information regarding specific investigations or trends in fire occurrences, including information gathered through interrogations and witness statements, and types of tires and the areas in which they occur.

• Ability to successfully interrogate both willing and reluctant individuals, and draw the correct conclusions, or determine the need for additional investigation; ability to successfully interact with fire suppression personnel in conducting investigations and collecting evidence, often while they are suffering from various degrees of exhaustion, and to be able to interact with bystanders at the fire scene; ability to interact with people who are highly excited or agitated, as well as being able to make arrest appropriately and safely.

Mathematical Ability

• Ability to calculate percentages, fractions and decimals; ability to calculate volume, ratios, present values, spatial relationships; and ability to interpret basic descriptive statistical reports.

• Ability to use weights, measures, and distances in reconstructing the fire incident, fire building layout, and various fire load calculations; and ability to reasonably determine the total dollar loss involved in fires and present this information to various agencies.

Judgement and Situational Reasoning Ability

• Ability to apply situational reasoning ability by exercising judgment, decisiveness and creativity in situations involving the evaluation of information against measurable criteria.

• Ability to use functional reasoning development in performing activities within rational systems involving diversified work requiring exercise of judgement.

Physical Requirements

• Ability to operate equipment and machinery requiring complex and rapid adjustments. Ability to handle, load and unload, and move and guide material using simple tools.

• Ability to coordinate eyes, hands, feet and limbs in performing skilled movements such as equipment operation.

• Ability to exert inoderate physical effort in light to moderately heavy work, involving stooping, kneeling, crouching and crawling. Ability to handle, finger and feel. Ability to lift, carry, push and pull.

Environmental Adaptability

• Ability, in regard to environmental factors such as temperature variations, odors, toxic agents, violence, noise, vibrations, wetness, disease and/or dust, to work under moderately safe and comfortable conditions.



KENTUCKY RETIREMENT SYSTEMS

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Form 7025
Revised 09/2010

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- To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.
- To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008

Employer: CITY OF BOWLING GREEN Position Title: _____

- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Does this position require active fire suppression or prevention? Yes No

Section 2: For Employees With a CERS Participation Date On or After September 1, 2008

Employer: CITY OF BOWLING GREEN Position Title: Fire Investigator

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression? Yes No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates? Yes No
- Other Specify: _____
- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
- Does this position require frequent exposure to a high degree of danger or peril? Yes No
- Does this position require a high degree of physical conditioning? Yes No
- Are the employee's duties primarily clerical or administrative? Yes No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: _____

Description of Duties:

[Empty box for Description of Duties]

Agency Head Signature: Brian Hillman

Date: Dec 16, 2020
Jan 8, 2021

Agency Head Title: Mayor

Employer: CITY OF BOWLING GREEN

Position Title: Fire Investigator

Section 3) For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: On scene operations

Percentage of Time Spent: 80%

Description of Duties:

Investigates fires, arson fires, reports of fumes, false alarms, complaints, internal investigations. The position requires full & continuous training as a fire fighter so that the employee can respond appropriately in emergency situations

See job description.

Position Duty: Clerical / Administrative / Training

Percentage of Time Spent: 20%

Description of Duties:

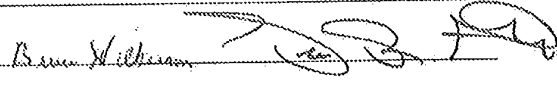
Assists in development of arson cases & assists in planning exercises for training & other various situations

See job description.

Position Duty:

Percentage of Time Spent:

Description of Duties:

Agency Head Signature: 

Date: Dec 16 2020

Agency Head Title: Mayor

JAN 8, 2021

**CITY OF BOWLING GREEN, KENTUCKY
POSITION DESCRIPTION**

TITLE: FIRE INVESTIGATOR

DATE: AUGUST 2020

PURPOSE OF POSITION

The purpose of this position is to assist in planning, coordinating, and supervising fire investigations including suspicious fires; conduct building inspections for code violations and follow-up for compliance; and instruct in fire prevention. Duties and responsibilities include conducting and preparing reports for fire investigations, reports of fumes, false alarms, and code complaints; reviewing blueprint specifications; conducting fire safety inspections; teaching and supervising fire safety and prevention classes; and performing public relations duties in the area of fire prevention, fire codes, and safety.

As this position is held by a sworn firefighter, the employee is subject to hazardous duty in times of emergency or when necessitated by circumstances. The position requires full and continuous training as a firefighter so that the employee can respond appropriately in emergency situations.

ESSENTIAL DUTIES AND RESPONSIBILITIES

The following duties are normal for this position. These are not to be construed as exclusive or all-inclusive. Other duties may be required and assigned.

- Investigates fires, reports of fumes, false alarms, and fire code complaints; performs internal investigations; interacts with and assists other agencies with fire investigations; prepares and reviews investigation reports for possible legal action.
- Assists with development of arson cases for prosecution, including interviewing firefighters, witnesses and suspects, and collecting and preserving evidence/data; prepares reports for Department and for court.
- Assists other departments in areas such as condemnation of property and reviewing plans for water distribution.
- Assists in various planning exercises such as preparation of hazardous materials and disaster plans for various facilities.
- Instructs classes in fire prevention, fire safety, and fire extinguishers for local businesses, hospitals, and schools.

FIRE INVESTIGATOR – 2228

AUGUST 2020

- Inspects existing buildings/structures and new construction for code compliance and violations; directs inspections by shift personnel and assists as necessary; follows up on complaints and code judgments and interacts with building contractors on fire codes.
- Assists Fire Prevention Assistant Chief and Fire Captain / Investigator in preparing memos, letters, and other correspondence for businesses and contractors; answers phone; and enters inspection reports into the computer and files them.
- Performs public relations duties by giving information regarding fire safety and prevention through various forms of media.
- Conducts fire safety inspections on new and existing structures; writes fire evacuation plans for various facilities; responds to fire code related complaints in the city.
- Attends staff meetings, training seminars and classes; assists with special projects as necessary.

ADDITIONAL JOB FUNCTIONS

- If trained at hazardous materials technician level, can be expected to perform technician duties in the event of a hazardous chemical spill or incident.
- As a sworn firefighter, employee is subject to perform all duties and responsibilities of firefighter and/or fire engineer. This includes filling in on a shift when a fire suppression company is shorthanded or when additional suppression personnel are called into a fire scene.
- Performs other related duties as required.

MINIMUM TRAINING AND EXPERIENCE REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

High school diploma or GED required, with at least four years' experience as a firefighter. Requires successful completion of fire engineer testing process. Associate degree with Fire Science course emphasis is preferred. Prior to employment, applicant must (1) be in good physical condition as determined by medical examination; (2) meet minimum physical fitness requirements mandated by the City of Bowling Green' and (3) possess a valid driver's license. As a sworn firefighter, must be able to meet minimum training requirements provided in the National Fire Protection Association (NFPA) standards 1001, 1021, and 1041. Must also possess thorough knowledge of City geography and related laws, ordinances, rules, and regulations.

Requires successful completion of courses in Fire Investigation and Interview/Interrogation within the first year. Other specialized training will be required as needed and as available. A successful employee shall be expected to commit to the position for a period of at least three years, with the first year being a probationary period. Employee will be eligible to test for other promotional openings within the department after completing 24 months in this position, as long as he/she is otherwise eligible.

If receiving EMT certification pay, must possess Emergency Medical Technician certification and complete all necessary training classes and seminars to maintain such certification.

PHYSICAL AND MENTAL ABILITIES REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

LANGUAGE ABILITY AND INTERPERSONAL COMMUNICATION

- Ability to analyze data and information using established criteria, in order to define consequences and to consider and select alternatives. Ability to compare, count, differentiate, measure, and/or sort data and information. Ability to assemble, copy, record and transcribe data. Ability to classify, compute, tabulate, and categorize data.
- Ability to advise on and interpret how to apply policies, procedures and standards to specific situations. Ability to explain, demonstrate and clarify to others within well-established policies, procedures and standards.
- Ability to utilize design data and information such as high tech manuals, engineering manuals and educational curricula.
- Ability to use stand-alone computer to provide security in storing information regarding specific investigations or trends in fire occurrences, including information gathered through interrogations and witness statements, and types of fires and the areas in which they occur.
- Ability to successfully interrogate both willing and reluctant individuals, and draw the correct conclusions, or determine the need for additional investigation; ability to successfully interact with fire suppression personnel in conducting investigations and collecting evidence, often while they are suffering from various degrees of exhaustion, and to be able to interact with bystanders at the fire scene; ability to interact with people who are highly excited or agitated, as well as being able to make arrest appropriately and safely.

MATHEMATICAL ABILITY

- Ability to calculate percentages, fractions and decimals; ability to calculate volume, ratios, present values, spatial relationships; ability to use algebra; and ability to interpret basic descriptive statistical reports.
- Ability to use weights, measures, and distances in reconstructing the fire incident, fire building layout, and various fire load calculations; and ability to reasonably determine the total dollar loss involved in fires and present this information to various agencies.

JUDGMENT AND SITUATIONAL REASONING ABILITY

- Ability to apply situational reasoning ability by exercising judgment, decisiveness and creativity in situations involving the evaluation of information against measurable criteria.

FIRE INVESTIGATOR – 2228

AUGUST 2020

- Ability to use functional reasoning development in performing activities within rational systems involving diversified work requiring exercise of judgement.

PHYSICAL REQUIREMENTS

- Ability to operate equipment and machinery requiring complex and rapid adjustments. Ability to handle, load and unload, and move and guide material using simple tools.
- Ability to coordinate eyes, hands, feet and limbs in performing skilled movements such as firefighting equipment or firearm operation.
- Ability to exert moderate physical effort in light to moderately heavy work, involving stooping, kneeling, crouching and crawling. Ability to handle, finger, and feel. Ability to lift, carry, push and pull.
- Ability to climb and balance.

Essential Functions:

1. Must be able to perform victim rescue.
2. Must be able to perform tasks associated with forcible entry of buildings/vehicles and tasks associated with ventilation.
3. Must be able to perform daily and periodic cleaning/maintenance tasks on rescue equipment and vehicles as necessary.
4. Must be able to perform investigative duties requiring both physical and mental aptitude.
5. Must maintain records of daily activities and prepare routine reports.
6. Must attend staff meetings, in-service training and technical/professional classes or seminars as required.

Physical Demands of Job:

| Never | Occasional | Frequent | Constant |
|------------------------|------------------------|-------------------------|--------------------------|
| 0% of an 8 hour day | 1-33% of an 8 hour day | 34-66% of an 8 hour day | 67-100% of an 8 hour day |
| 0 hrs of an 8 hour day | ≤ 2.6 hours | ≤ 2.7 - 5.2 hours | ≥ 5.3 hours |

Standing: (Constant) Required to complete various duties associated with essential job functions.

Walking: (Constant) Required to complete various duties associated with essential job functions.

Sitting: (Constant) Required to complete various duties associated with essential job functions.

Lifting: (Occasional) Required to lift various equipment or persons weighing up to **100 pounds from ground to waist level**. Also, required to lift equipment weighing up to **75 pounds to overhead/crown level**.

Carrying: (Occasional) Required to complete either front or side carries of equipment or materials weighing up to **100 pounds for distances of up to 100 feet**.

FIRE INVESTIGATOR – 2228

AUGUST 2020

Pushing/Pulling: (Constant) Required to generate **push and pull forces of ≥ 100 pounds** for the moving of equipment, vehicles and persons in emergency and non-emergency situations.

Climbing: (Constant) Required to ascend/descend steps varying from 7–12 inches in height, ladders with 12-inch rung heights, fences, walls and/or various outdoor terrain.

Forward Bending/Stooping: (Constant) Required to complete various duties associated with essential job functions.

Trunk Rotation: (Constant) Required to complete various duties associated with essential job functions.

Kneeling: (Occasional) Required to complete various duties associated with essential job functions.

Crouching: (Occasional) Required to complete various duties associated with essential job functions.

Crawling: (Occasional) Required to complete various duties associated with essential job functions.

Squatting: (Occasional) Required to complete various duties associated with essential job functions.

Reaching: (Constant) Required to complete overhead and forward reaching to complete various duties associated with essential job functions

Manipulating/Handling/Gripping: (Constant) Required to allow for gripping, pinching and manipulation of various pieces of equipment utilized for the performance of essential job functions. A **grip force of ≥ 100 pounds** is necessary for the completion of essential job functions.

Postural Balancing: (Constant) Required to complete various duties associated with essential job functions.

Work Level:

Heavy Work: (Level 4) as defined by the Dictionary of Occupational Titles.

| | Sedentary (1) | Light (2) | Medium (3) | Heavy (4) | Very Heavy (5) |
|-------------------|----------------------|------------------|-------------------|------------------|-----------------------|
| Occasional | ≤ 10 lbs. | ≤ 20 lbs | ≤ 50 lbs. | ≤ 100 lbs. | > 100 lbs. |
| Frequent | Negligible | ≤ 10 lbs | ≤ 25 lbs. | ≤ 50 lbs. | > 50 lbs. |
| Constant | | | ≤ 10 lbs | ≤ 20 lbs. | > 20 lbs |

Significant Worksite Measurements:

Equipment: weighing up to 100 pounds (i.e. smoke ejector, ladders, hose packs, extinguishers).

Other: weighing ≥ 100 pounds (i.e., various materials or individuals).

Tools/Equipment Used to Perform Job:

Smoke ejector, ladders, hose packs, extinguishers, pry bar, ax, sledgehammer, etc.

Tools/Equipment Used to Perform Job:

Smoke ejector, ladders, hose packs, extinguishers, pry bar, ax, sledgehammer, etc.

ENVIRONMENTAL ADAPTABILITY

- Ability, in regard to environmental factors such as temperature variations, odors, toxic agents, violence, noise, vibrations, wetness, disease and/or dust, to work under unsafe and uncomfortable conditions.

AMERICANS WITH DISABILITIES ACT COMPLIANCE

The City of Bowling Green is an Equal Opportunity Employer. ADA requires the City to provide adequate accommodations to qualified persons with disabilities. Prospective and current employees are encouraged to discuss ADA accommodations with management.



KENTUCKY RETIREMENT SYSTEMS

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Revised 09/2010

Position Questionnaire

Instructions

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To petition for CERS employees with a CERS participation date prior to 9/1/2008, complete Sections 1 and 3.

To petition for CERS employees with a CERS participation date on or after 9/1/2008, complete Sections 2 and 3.

Section 1: For KERS Employees or Employees With a CERS Participation Date Prior to September 1, 2008

Employer: WOODFORD COUNTY FIRE DISTRICT Position Title: _____

- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Does this position require active fire suppression or prevention? Yes No

Section 2: For Employees With a CERS Participation Date On or After September 1, 2008

Employer: WOODFORD COUNTY FIRE DISTRICT Position Title: Captain

Please select the appropriate classification and answer all that are applicable.

- Police Officer
- Firefighter Does this position require active fire suppression? Yes No
- Paramedic
- Correctional Officer Does this position routinely require face to face contact with inmates? Yes No
- Other Specify: _____
- Is this position required to have Peace Officer Professional Standards and Certification? Yes No
- If no, is this position required to carry a firearm? Yes No
- Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)
- Does this position require frequent exposure to a high degree of danger or peril? Yes No
- Does this position require a high degree of physical conditioning? Yes No
- Are the employee's duties primarily clerical or administrative? Yes No

Position Duty: Clerical or Administrative (Complete only if EMT is selected):

Percentage of Time Spent: _____

Description of Duties:

Agency Head Signature: Bill C

Date: 1-25-2021

Agency Head Title: Chairman

Employer: **WOODFORD COUNTY FIRE DISTRICT**

Position Title: **Captain**

Section 3: For All Positions

1. List the exact position title as it appears on your job description.
2. List the position's duties (i.e. training, field duties, etc.), the percentage of time spent performing each duty (percentages must equal 100% including the clerical/administrative duties on the first page (for EMT positions), and a description of each duty in the box provided.
3. BE AS DETAILED AS POSSIBLE. The Board of Trustees will use this document in determining if the position meets the definition of hazardous duty per KRS 61.592.

Position Duty: Maintenance

Percentage of Time Spent: 50 %

Description of Duties:

Fire Captain manages a team of Firefighters. Fire Captain will ensure all equipment is properly maintained and serviced and help over see operation around the station.

Position Duty: Training

Percentage of Time Spent: 20 %

Description of Duties:

The Captain will assist the instructor with training of personnel.

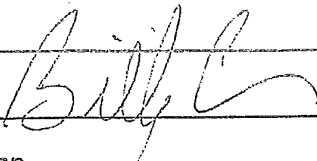
Position Duty: Fire Scene

Percentage of Time Spent: 30%

Description of Duties:

The Captain will work with the Chief on Emergency scenes to fight fires and coordinate appropriate action needed on the scene, will also help with accountability and safety. The Captain will have the responsibility of running the scene when the Chief or Assistant Chief are not on a scene.

Agency Head Signature: _____



Date: 1/25/2021

Agency Head Title: Chairman

WOODFORD COUNTY FIRE PROTECTION DISTRICT



P.O. BOX 531
VERSAILLES, KENTUCKY 40383
PHONE 859-873-5481



Captain manages a team of Firefighters. Ensures all equipment is properly maintained and serviced. Being a Captain assist with training and conditioning activities. The Captain will fight fires as needed. The Captain manages staff in day to day performance of their jobs. Ensures that project and department goals are met. Extensive knowledge of the function and department processes.

A handwritten signature in black ink, appearing to read "Bill".

Chairman

1/25/2021

Woodford Co. Fire Protection District



Kentucky Retirement Systems

Internal Audit Administration



To: Members of the Audit Committee of the KRS Board of Trustees

From: Kristen N. Coffey, CICA *KNC*
Division Director, Internal Audit Administration

Date: February 4, 2021

Subject: Trustee Application Updates

In May 2021, the Division of Internal Audit will begin accepting applications for the Kentucky Employee Retirement Systems Board of Trustees. The current application needs to be updated before we begin accepting applications. Since the next Audit Committee meeting will likely not occur until after we begin accepting applications, we are requesting approval of the updated application today. Below is a summary of the changes. The updated version of the application as well as the current version are included in Board Books for your review.

Summary of Changes

1. Will replace Kentucky Retirements Systems logo with Kentucky Public Pensions Authority logo.
2. Added a check box for the applicant to indicate in which system they have the most service.
3. Added a box for the applicant to list the positions held in the selected system. This is information we need for the ballot, but we do not always get it with the current application. Items #2 and #3 will be verified by Internal Audit staff.
4. Removed the request for physical address and email address. This information is required to be provided on the résumé so we did not duplicate the request on the application. In the past, these boxes have not always been completed by applicants.
5. Reworded the question pertaining to constitutional eligibility. Applicants do not always know if they are constitutionally eligible. We have changed this to ask if they hold a Constitutional Office through election or appointment. We also added a note to the second page of the updated application indicating that applicants will be reviewed by the Attorney General to determine if they are constitutionally eligible.
6. Updated the wording pertaining to interest an applicant holds in an entity. This used to say "controlling" interest; however, the regulation states "more than 5%" interest. We updated the wording to match the regulation.
7. Replaced "KRS" with "CERS Board, KRS Board, or KPPA" where applicable under the "Conflict of Interest" section.
8. Removed the "Education History" and "Employment History" sections of the application. This information is required to be provided on the résumé so we did not duplicate the request on the application. In the past, many applicants have referred to their résumé rather than completing these sections.

9. Expanded the “Licenses/Certificates and Membership in Organization” sections. The current application only allows for two entries per section, but many applicants have more than two of these items.
10. Removed the “Additional Information about Qualifications” section. We considered this a duplicative section since that same information must be presented in the Cover Letter. In the past, many applicants have left this section blank.
11. Removed the “Ballot Information” section. The ballot must follow a standard format. We create the ballot using the information provided on the documents submitted by the applicant. Often times this section was either left blank or completed with information we could not include on the ballot.
12. Added a checklist of items that are required by statute to be submitted in order to be considered for the position of Trustee:
 - a. Cover Letter – this must explain the applicant’s qualifications and reason for wanting to be a Trustee.
 - b. Detailed résumé – this must include name, physical address, email address, educational background, and employment history. We also noted that Employment History must include dates of employment, job title, employer name and address, and type of business.
 - c. Color picture – we will provide an email address where these can be submitted electronically.
 - d. Release for criminal background check. We added a note that payment for the background check will be made by the retirement system conducting the election.

Action Needed: We request the Audit Committee approve the updated application for Trustee elections.



APPLICATION FOR TRUSTEE

1260 Louisville Rd. • Frankfort KY 40601-6124
 Phone: (502) 696-8800 • Fax: (502) 696-8801 • kyret.ky.gov
 Deaf/Hard of Hearing TTY (502)564-4306

Trustee Information

Today's Date (mm/dd/yyyy)

Date of Birth (mm/dd/yyyy)
For identification purposes only

| | |
|--|----------------|
| Phone (select type) <input type="checkbox"/> Mobile <input type="checkbox"/> Home | Work Phone No. |
|--|----------------|

| | | | |
|-----------|------------|-------------|---------------------|
| Last Name | First Name | Middle Name | Other Name (if any) |
|-----------|------------|-------------|---------------------|

Select Retirement System in which you have majority of service:
 CERS CERS-H KERS KERS-H SPRS

Position(s) held in above selected system:

Background

Yes No Have you ever been convicted of or plead guilty to a felony? If yes, list offense(s), date(s) of offense(s), date(s) of conviction(s) or plea(s), and jurisdiction(s) in which the offense(s) occurred. Conviction is not an automatic rejection of application.

Conflict of Interest

Yes No Do you hold a Constitutional Office either through election or appointment?

Yes No Do you or any member(s) of your immediate family own more than 5% interest in an entity that does business or might seek to do business with the CERS Board, KRS Board, or KPPA? If yes, please list below.

Yes No Do you or any member(s) of your immediate family serve in a leadership or fiduciary capacity with an entity that does business or might seek to do business with the CERS Board, KRS Board, or KPPA? If yes, please list below.

Yes No Do you have any other actual or potential conflicts of interest that may hinder or prevent you from serving as a Trustee? If yes, please list below.

Name: _____

Date _____

Licenses or Certificates: Please list any professional licenses or certifications you currently hold.

| License or Certification Title & Number | Original Issue Date | Current Expiration Date | Name, Address & Phone of Licensing Agency |
|---|---------------------|-------------------------|---|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Membership in Organizations: Indicate current membership in professional organizations, if you wish for the organization to be listed in your biography.

| ORGANIZATION | TITLE | DATE MEMBERSHIP EXPIRES |
|--------------|-------|-------------------------|
| | | |
| | | |
| | | |
| | | |
| | | |

In order to be considered as an applicant for the position of Trustee, along with the completed application, you must submit the following items:

1. Cover Letter explaining your qualifications for serving as a trustee and why you would like to serve as a trustee.
2. Detailed résumé which includes name, address, phone number, e-mail address, educational background, and employment history. Employment history must include dates of employment, job title, employer name and address, and type of business.
3. Color picture, 5x7 or larger, in PNG or JPG format submitted to [\[add link to email\]](#)
4. Release for criminal background check to be completed by Kentucky State Police. Payment for the background check will be made by the retirement system conducting the election.

Please note that name and current work related information provided by applicants will be forwarded to the Office of the Attorney General of Kentucky who will then determine whether the member is constitutionally eligible to join the Board of Trustees.

Signature - Please read and sign the following statement:

I certify, under penalty of law, that the information given in this application is correct and complete to the best of my knowledge.

Date _____

Signature: _____



Kentucky Retirement Systems
 APPLICATION FOR TRUSTEE
 1260 Louisville Rd. • Frankfort KY 40601-6124
 Phone: (502) 696-8800 • Fax: (502) 696-8801 • kyret.ky.gov
 Deaf/Hard of Hearing TTY (502)564-4306

Application for Trustee

Information provided on this form will be used in your biography for the ballot if you are selected as a candidate.

Trustee Information

Today's Date (mm/dd/yyyy)

Date of Birth (mm/dd/yyyy)
For identification purposes only

Home Phone No. Work Phone No.

| | | | |
|-----------|------------|-------------|---------------------|
| Last Name | First Name | Middle Name | Other Name (if any) |
|-----------|------------|-------------|---------------------|

| | | | | |
|-------------------------------------|------|-------|----------|--------|
| Address (Street, R.F.D. or Box No.) | City | State | Zip Code | County |
|-------------------------------------|------|-------|----------|--------|

E-mail Address (if available)

Background

Yes No Have you ever been convicted of or plead guilty to a felony? If yes, list offense(s), date(s) of offense(s), date(s) of conviction(s) or plea(s), and jurisdiction(s) in which the offense(s) occurred. Conviction is not an automatic rejection of application.

Conflict of Interest

Yes No Are you a constitutionally eligible individual, which means a prospective candidate who does not have a conflict of interest on the basis of holding a constitutionally elected or appointed position pursuant to KRS 61.645 and Kentucky Constitution Section 165? If no, please list any elected or appointed position you currently hold that you believe may be constitutionally incompatible with serving as a trustee.

Yes No Do you or any member(s) of your immediate family own a controlling interest in an entity that does business or might seek to do business with KRS? If yes, please list below.

Yes No Do you or any member(s) of your immediate family serve in a leadership or fiduciary capacity with an entity that does business or might seek to do business with KRS? If yes, please list below.

Yes No Do you have any other actual or potential conflicts of interest that may hinder or prevent you from serving as a Trustee? If yes, please list below.

Name: _____

Date _____

Education/Training: Complete accurately and provide highest grade or year completed at all levels of school below.

| School | Name and Address of School | Dates Attended | | Date of Graduation mo/yr | Number of Hours | | Fields of Study | | Degree, Diploma, or Certificate Earned |
|--------------------------------------|----------------------------|----------------|---------------|---|-----------------|--|-----------------|-------|--|
| | | To mo/yr | From mo/yr | | Earned | Now Carrying | Major | Minor | |
| High School | | | | | | | | | Diploma: <input type="checkbox"/> Yes <input type="checkbox"/> No or GED: <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Under Graduate College or University | | | | | ** | ** | | | |
| Graduate College or University | | | | | ** | ** | | | |
| Vocational, Business, Technical | | | | | *** | *** | | | |
| Apprenticeship | | | | Journeyman: <input type="checkbox"/> Yes <input type="checkbox"/> No | | Length of Program: <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 | | | |

Please indicate if college hours are semester or quarter **OR *** indicate number of vocational / technical school clock hours.

Employment History

If you need additional space to list employment, please print additional pages.

A. Employed From _____ (mm/dd/yyyy) To _____ (mm/dd/yyyy)

Title of Position _____

Name of Employer _____

City _____ State _____

Type of Business _____

B. Employed From _____ (mm/dd/yyyy) To _____ (mm/dd/yyyy)

Title of Position _____

Name of Employer _____

City _____ State _____

Type of Business _____

C. Employed From _____ (mm/dd/yyyy) To _____ (mm/dd/yyyy)

Title of Position _____

Name of Employer _____

City _____ State _____

Type of Business _____

Name: _____

Date _____

Ballot Information: Please provide information as you would like it to appear with the printed election ballot.

Note: The education section is limited to institutions where a degree was granted and associations must have a relationship to service on the KRS Board. Submit one 5x7 color photo in PDF or JPG format along with your application.

Name: _____

Position: _____

**Submit
5x7 or Larger
Color Photo
PDF or JPG Format**

Education,
Certifications &
Associations

**SPACE IS
LIMITED TO
VISIBLE
AREA**

Residence: _____

- IMPORTANT - THIS SECTION MUST BE COMPLETED -

Signature - Please read and sign the following statement:

I certify, under penalty of law, that the information given in this application is correct and complete to the best of my knowledge.

Date _____

Signature: _____



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

1260 Louisville Road • Frankfort, Kentucky 40601
 kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



MEMORANDUM

TO: Kristen Coffey, Director of Internal Audit Administration

FROM: Carrie Bass, Staff Attorney Supervisor, Office of Legal Services

DATE: January 28, 2021

SUBJECT: Potential Information Disclosures/Breaches, 4th Quarter Calendar Year 2020

The following memo outlines the potential information disclosure/breach incidents involving Kentucky Retirement Systems (“the Systems”) that were investigated during the 4th Quarter of Calendar Year 2020 (October through December), and compares them to the first three quarters of Calendar Year 2020 (January through September).

SUMMARY OF POTENTIAL DISCLOSURES/BREACHES IN THE 4TH QUARTER OF CALENDAR YEAR 2020

The Systems investigated four (4) possible information disclosures/breaches by the Systems during the 4th Quarter of Calendar Year 2020, and determined that none of these incidents were disclosures or security breaches under state or federal law. However, the Systems determined that one (1) incident was a data disclosure incident warranting member notification under its internal Data Disclosure Notification Policy.

| Potential Information Disclosures/Breaches - Calendar Year 2020 | | | | |
|---|----------|--------------|----------|------------|
| | 1st Q | 2nd Q | 3rd Q | 4th Q |
| Number of Potential Disclosures by Type | | | | |
| Email | 0 | 2 | 0 | 2 |
| Postal Mail | 0 | 3 | 2 | 2 |
| Fax | 1 | 1 | 0 | 0 |
| Other | 1 | 1 | 0 | 0 |
| TOTAL | 2 | 7 | 2 | 4 |
| Members Affected --- KRS | 2 | 1,054 | 3 | 321 |
| Members Affected --- External | 0 | 5 | 0 | 0 |
| Number of Incidents by Source | | | | |
| KRS | 2 | 5 | 2 | 4 |
| External Agency (Employer/Bus. Assocs) | 0 | 2 | 0 | 0 |
| TOTAL | 2 | 7 | 2 | 4 |

POTENTIAL DISCLOSURES/BREACHES BY THE SYSTEMS IN THE 4TH QUARTER OF CALENDAR YEAR 2020

HIPAA/federal law: No breaches of protected health information by the Systems occurred during the 4th Quarter of Calendar Year 2020.

State law (KRS 61.931, et seq.): No “security breaches” by the Systems as defined by state law occurred during the 4th Quarter of Calendar Year 2020.

Additional information: In one (1) instance, a spreadsheet containing information for 318 members was securely emailed in error to a representative of the wrong participating employer. The spreadsheet did not contain any protected health information under federal law or any “personal information” that could constitute a “security breach” under state law for these 318 members. The representative of the participating employer that erroneously received the secure email containing the spreadsheet signed an affidavit stating that the email and spreadsheet were completely deleted and that the information contained in the spreadsheet was not saved or duplicated in any manner.

In two (2) instances (each instance affecting only one (1) member), in addition to there being no breach of information under state or federal law, the Systems’ Executive Staff (in consultation with the Office of Legal Services) determined that no disclosure occurred pursuant to the Systems’ Data Disclosure Policy.

In the last instance affecting only one (1) member, even though there was no breach of information under state or federal law, there was a disclosure under the Systems’ internal Data Disclosure Policy and the affected member was notified by letter of the disclosure. In that case, the Kentucky Retirement Systems’ automated batch mailing system inadvertently placed a document intended for one member into an envelope that was mailed to another member. The member that received the document in error signed an affidavit stating that the document was returned to the Systems and the information contained in the document was not saved or duplicated in any manner.

EXTERNAL DISCLOSURES/BREACHES IN THE 4TH QUARTER OF CALENDAR YEAR 2020

The Office of Legal Services is unaware of any external source disclosures or breaches during the 4th Quarter of Calendar Year 2020.

RECOMMENDATION

This memorandum is provided for informational purposes only.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF FIDUCIARY NET POSITION
PENSION FUNDS
As of December 31, 2020
(Unaudited)(In Whole Dollars)

| | CERS | CHAZ | KERS | KHAZ | SPRS | 2021 | 2020 | | |
|---|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|--------------------------|--------------------------|------|----|
| ASSETS | | | | | | | | | |
| Cash and Short-term Investments | | | | | | | | | |
| Cash Deposits | 447,887 | 190,723 | 600,942 | 36,873 | 59,930 | 1,336,355 | 5,318,589 | -75% | 1 |
| Short-term Investments | 257,734,564 | 90,685,855 | 196,068,344 | 32,809,225 | 23,228,827 | 600,526,815 | 458,409,131 | 31% | 2 |
| Total Cash and Short-term Investments | \$ 258,182,451 | \$ 90,876,578 | \$ 196,669,285 | \$ 32,846,099 | \$ 23,288,757 | \$ 601,863,170 | \$ 463,727,720 | | |
| RECEIVABLES | | | | | | | | | |
| Accounts Receivable | 58,146,958 | 22,819,881 | 51,393,371 | 4,328,281 | 9,244,956 | 145,933,445 | 185,814,286 | -21% | 3 |
| Accounts Receivable - Investments | 217,597,475 | 74,907,843 | 88,925,733 | 22,030,868 | 9,808,335 | 413,270,254 | 167,712,421 | 146% | 4 |
| Total Receivables | \$ 275,744,433 | \$ 97,727,723 | \$ 140,319,104 | \$ 26,359,149 | \$ 19,053,291 | \$ 559,203,699 | \$ 353,526,707 | | |
| INVESTMENTS, AT FAIR VALUE | | | | | | | | | |
| Fixed Income | 1,077,498,865 | 370,935,950 | 573,123,021 | 113,106,998 | 73,478,309 | 2,208,143,142 | 2,463,228,367 | -10% | 5 |
| Public Equities | 3,627,825,108 | 1,222,979,398 | 889,212,400 | 357,565,431 | 114,710,607 | 6,212,292,944 | 5,263,581,026 | 18% | 6 |
| Specialty Credit | 1,298,609,432 | 444,737,294 | 464,016,946 | 135,281,303 | 54,011,757 | 2,396,656,732 | 2,025,827,166 | 18% | 7 |
| Private Equities | 659,936,514 | 222,216,291 | 178,924,266 | 60,525,357 | 17,634,506 | 1,139,236,934 | 1,116,015,335 | 2% | |
| Absolute Return | 80,230,545 | 25,414,151 | 25,782,181 | 6,726,722 | 2,790,993 | 140,944,591 | 196,168,801 | -28% | 8 |
| Real Estate | 330,576,522 | 105,787,935 | 103,637,769 | 31,122,095 | 13,040,772 | 584,165,092 | 547,123,496 | 7% | |
| Real Return | 482,406,990 | 163,759,932 | 157,793,879 | 46,773,002 | 19,036,769 | 869,770,571 | 1,133,883,660 | -23% | 9 |
| Opportunistic | 211,973,570 | 70,075,177 | 61,984,073 | 19,216,863 | 7,656,241 | 370,905,924 | 183,538,333 | 102% | 10 |
| Derivatives | 2,161,510 | 741,505 | 825,530 | 214,450 | 88,077 | 4,031,072 | (1,206,069) | 434% | 11 |
| Total Investments, at Fair Value | \$ 7,771,219,055 | \$ 2,626,647,633 | \$ 2,455,300,063 | \$ 770,532,221 | \$ 302,448,029 | \$ 13,926,147,002 | \$ 12,928,160,116 | | |
| CAPITAL/INTANGIBLE ASSETS | | | | | | | | | |
| Capital Assets | 1,700,704 | 153,235 | 929,074 | 91,375 | 11,003 | 2,885,391 | 2,885,391 | | |
| Intangible Assets | 9,960,922 | 826,734 | 5,919,584 | 493,581 | 100,005 | 17,300,826 | 17,300,826 | | |
| Accumulated Depreciation | (1,689,651) | (151,982) | (922,146) | (90,539) | (11,670) | (2,865,987) | (2,786,143) | | |
| Accumulated Amortization | (9,344,166) | (795,632) | (5,464,670) | (466,977) | (111,281) | (16,182,726) | (15,252,456) | | |
| Total Capital Assets | \$ 627,809 | \$ 32,355 | \$ 461,842 | \$ 27,441 | \$ (11,944) | \$ 1,137,503 | \$ 2,147,619 | -47% | 12 |
| Total Assets | \$ 8,305,773,748 | \$ 2,815,284,290 | \$ 2,792,750,294 | \$ 829,764,909 | \$ 344,778,133 | \$ 15,088,351,374 | \$ 13,747,562,162 | | |
| LIABILITIES | | | | | | | | | |
| Accounts Payable | 3,822,205 | 683,367 | 1,558,858 | 168,680 | 209,198 | 6,442,309 | 6,309,209 | 2% | |
| Investment Accounts Payable | 302,061,201 | 103,870,499 | 124,846,348 | 30,562,964 | 13,726,625 | 575,067,638 | 168,703,577 | 241% | 13 |
| Total Liabilities | \$ 305,883,407 | \$ 104,553,866 | \$ 126,405,206 | \$ 30,731,644 | \$ 13,935,823 | \$ 581,509,947 | \$ 175,012,785 | | |
| Total Fiduciary Net Position Restricted for Pensions | \$ 7,999,890,341 | \$ 2,710,730,424 | \$ 2,666,345,088 | \$ 799,033,265 | \$ 330,842,310 | \$ 14,506,841,428 | \$ 13,572,549,376 | | |

NOTE - Variance Explanation

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account.
- 2 Short Term Investments is primarily comprised of the cash on hand with the custodial bank along with any small amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow.
- 3 Decrease in Accounts Receivables due to the recording and qualification of the first half of the KHRIS payroll. The receivables only decreased in KERS, KHAZ, and SPRS.
- 4 The increase is due to pending trades within the Real Return Portfolio.
- 5 The decrease in Core Fixed Income is a result of a movement of funds to Public Equity.
- 6 The increase in Public Equities is due to additional funding and positive market conditions resulting in increased market values.
- 7 The increase in Specialty Credit is due to additional funding and positive market conditions increasing market values.
- 8 The decline in Absolute Return is due to the continued redemption of the entire portfolio.
- 9 The decline in Real Return is a result of redemption of PIMCO, Nuveen and the Internal TIPS account as well as negative performance resulting in a decline in market values.
- 10 The increase in Opportunistic is due to additional funding and positive market conditions increasing market values.
- 11 Variance is a result of hedging and arbitration of risk within the portfolios.
- 12 The decrease in total Fixed Assets is due to the increase in the amortization of the fixed assets.
- 13 The increase is due to pending trades within the Real Return Portfolio.

Audit Committee Meeting - February 4, 2021 - KRS Division Reports

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
PENSION FUNDS
For the Quarter Ended December 31, 2020
(Unaudited)(In Whole Dollars)

| | CERS | CHAZ | KERS | KHAZ | SPRS | 2021 | 2020 | | |
|--|-------------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------------|-------------------------|-------|--------|
| ADDITIONS | | | | | | | | | |
| Member Contributions | 79,008,095 | 31,792,158 | 44,203,221 | 10,182,619 | 2,418,837 | 167,604,929 | 178,047,715 | -6% | |
| Employer Contributions | 226,872,518 | 88,839,646 | 478,824,125 | 31,266,831 | 29,479,481 | 855,282,602 | 896,222,675 | -5% | |
| General Fund Appropriations | - | - | - | - | - | - | 1,086,200 | -100% | 1 |
| Pension Spiking Contributions | 28,160 | 54,962 | 38,675 | 4,563 | 2,037 | 128,398 | 226,743 | -43% | 2 |
| Health Insurance Contributions (HB1) | 71 | 733 | (6,132) | 1,738 | - | (3,590) | 12,116 | -130% | 3 |
| Total Contributions | \$ 305,908,844 | \$ 120,687,499 | \$ 523,059,890 | \$ 41,455,751 | \$ 31,900,355 | \$ 1,023,012,339 | \$ 1,075,595,449 | | |
| INVESTMENT INCOME | | | | | | | | | |
| From Investing Activities | | | | | | | | | |
| Net Appreciation in FV of Investments | 949,506,905 | 320,770,445 | 274,087,496 | 93,312,024 | 32,978,327 | 1,670,655,198 | 560,168,233 | 198% | 4 |
| Interest/Dividends | 94,379,444 | 31,768,811 | 28,315,872 | 9,270,203 | 3,586,488 | 167,320,818 | 175,040,692 | -4% | |
| Total Investing Activities Income | \$ 1,043,886,349 | \$ 352,539,257 | \$ 302,403,368 | \$ 102,582,227 | \$ 36,564,815 | \$ 1,837,976,017 | \$ 735,208,925 | | |
| Investment Expense | | | | | | | | | |
| Performance Fee/Carried Interest | 17,542,356 | 5,805,778 | 4,058,650 | 1,637,420 | 559,532 | 29,603,736 | 29,911,761 | -1% | |
| | 15,903,840 | 5,512,394 | 3,152,417 | 1,413,368 | 323,078 | 26,305,098 | 9,930,391 | 165% | 5 |
| Net Income from Investing Activities | \$ 1,010,440,152 | \$ 341,221,085 | \$ 295,192,301 | \$ 99,531,440 | \$ 35,682,205 | \$ 1,782,067,183 | \$ 695,366,773 | | |
| From Securities Lending Activities | | | | | | | | | |
| Securities Lending Income | 250,422 | 86,124 | 85,523 | 25,673 | 10,425 | 458,168 | 4,265,877 | | |
| Securities Lending Expense | | | | | | | | | |
| Securities Lending Borrower Rebates | (172,243) | (58,667) | (50,594) | (17,202) | (6,344) | (305,050) | 2,681,207 | | |
| Securities Lending Agent Fee | 63,348 | 21,701 | 20,402 | 6,426 | 2,514 | 114,389 | 186,506 | | |
| Net Income from Securities Lending | \$ 359,317 | \$ 123,090 | \$ 115,716 | \$ 36,449 | \$ 14,256 | \$ 648,828 | \$ 1,398,164 | | -54% 6 |
| Total Investment Income | \$ 1,010,799,469 | \$ 341,344,176 | \$ 295,308,017 | \$ 99,567,889 | \$ 35,696,460 | \$ 1,782,716,011 | \$ 696,764,937 | | |
| Total Additions | \$ 1,316,708,314 | \$ 462,031,674 | \$ 818,367,906 | \$ 141,023,640 | \$ 67,596,816 | \$ 2,805,728,350 | \$ 1,772,360,386 | | |
| DEDUCTIONS | | | | | | | | | |
| Benefit Payments | 409,833,657 | 143,477,623 | 504,073,935 | 36,759,029 | 31,573,236 | 1,125,717,480 | 1,096,860,955 | -3% | |
| Refunds | 7,387,780 | 2,595,886 | 4,704,946 | 1,999,378 | 108,373 | 16,796,363 | 19,455,375 | -14% | 7 |
| Administrative Expenses | 10,485,677 | 916,130 | 5,474,523 | 597,566 | 116,796 | 17,590,692 | 17,826,940 | -1% | |
| Total Deductions | \$ 427,707,114 | \$ 146,989,639 | \$ 514,253,404 | \$ 39,355,973 | \$ 31,798,405 | \$ 1,160,104,535 | \$ 1,134,143,270 | | |
| Net Increase (Decrease) in Fiduciary Net Position | \$ 889,001,200 | \$ 315,042,036 | \$ 304,114,503 | \$ 101,667,667 | \$ 35,798,410 | \$ 1,645,623,816 | \$ 638,217,116 | | |
| FIDUCIARY NET POSITION HELD IN TRUST FOR PENSION BENEFITS | | | | | | | | | |
| Beginning of Period | \$ 7,110,889,139 | \$ 2,395,688,389 | \$ 2,362,230,585 | \$ 697,365,599 | \$ 295,043,909 | \$ 12,861,217,621 | \$ 12,934,332,269 | | |
| End of Period | \$ 7,999,890,339 | \$ 2,710,730,424 | \$ 2,666,345,088 | \$ 799,033,266 | \$ 330,842,320 | \$ 14,506,841,437 | \$ 13,572,549,385 | | |

NOTE - Variance Explanation

- 1 General Fund Appropriations have significantly decreased in FY 2021. We expect to receive \$384,000 for SPRS from the General Fund.
- 2 Pension Spiking contributions decreased due to a change in statute. Pension spiking is now the member's responsibility.
- 3 Health Insurance Contributions will continue to decrease in the Pension Funds, as they are now qualified in the Insurance Fund.
- 4 The increase in Net Appreciation in Fair Value of Investments is a result of favorable market conditions, particularly in the public equity portfolio.
- 5 The increase in Performance fees is due to favorable market conditions resulting in higher performance fees.
- 6 Variance is a result of the demand of the Securities Lending Program.
- 7 Refunds taken by members who terminated employment and were not eligible for a retirement benefit decreased significantly in CERS and KERS, but increased slightly in CHAZ, KHAZ and SPRS.

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF FIDUCIARY NET POSITION
INSURANCE FUNDS
As of December 31, 2020
(Unaudited)(In Whole Dollars)

| | CERS | CHAZ | KERS | KHAZ | SPRS | 2021 | 2020 | | |
|---|------------------|------------------|------------------|----------------|----------------|------------------|------------------|------|----|
| ASSETS | | | | | | | | | |
| Cash and Short-Term Investments | | | | | | | | | |
| Cash Deposits | 191,173 | 6,342 | 151,735 | 22,827 | 8,362 | 380,438 | 1,086,985 | -65% | 1 |
| Short-term Investments | 118,367,563 | 55,067,238 | 49,141,548 | 19,005,553 | 8,188,450 | 249,770,351 | 148,261,842 | 68% | 2 |
| Total Cash and Short-term Investments | \$ 118,558,735 | \$ 55,073,580 | \$ 49,293,282 | \$ 19,028,380 | \$ 8,196,812 | \$ 250,150,789 | \$ 149,348,827 | | |
| RECEIVABLES | | | | | | | | | |
| Accounts Receivable | 14,095,567 | 6,046,826 | 15,961,255 | 399,837 | 940,312 | 37,443,797 | 37,083,510 | 1% | |
| Investment Accounts Receivable | 80,347,408 | 41,348,963 | 35,533,263 | 16,229,167 | 6,296,558 | 179,755,359 | 58,983,345 | 205% | 3 |
| Total Receivables | \$ 94,442,975 | \$ 47,395,789 | \$ 51,494,518 | \$ 16,629,004 | \$ 7,236,870 | \$ 217,199,156 | \$ 96,066,855 | | |
| INVESTMENTS, AT FAIR VALUE | | | | | | | | | |
| Fixed Income | 374,891,865 | 197,371,005 | 169,853,927 | 74,409,157 | 29,199,582 | 845,725,536 | 992,539,245 | -15% | 4 |
| Public Equities | 1,251,744,365 | 642,157,901 | 559,911,975 | 252,655,487 | 98,460,917 | 2,804,930,645 | 2,347,546,288 | 19% | 5 |
| Specialty Credit | 484,880,772 | 239,032,046 | 200,827,773 | 102,976,204 | 37,125,104 | 1,064,841,898 | 844,066,913 | 26% | 6 |
| Private Equities | 262,080,005 | 147,408,125 | 65,623,812 | 50,103,640 | 22,836,667 | 548,052,248 | 543,956,015 | 1% | |
| Absolute Return | 25,838,790 | 14,476,622 | 9,102,196 | 6,044,048 | 2,266,551 | 57,728,207 | 80,431,483 | -28% | 7 |
| Real Estate | 113,175,085 | 62,036,349 | 35,479,469 | 26,092,046 | 9,970,447 | 246,753,396 | 227,617,657 | 8% | |
| Real Return | 167,737,285 | 87,495,837 | 68,678,186 | 34,531,342 | 13,397,393 | 371,840,043 | 482,600,081 | -23% | 8 |
| Opportunistic | 85,590,410 | 46,628,652 | 30,600,880 | 19,023,040 | 7,024,597 | 188,867,580 | 93,458,849 | 102% | 9 |
| Derivatives | 814,490 | 421,151 | 359,954 | 165,344 | 64,478 | 1,825,417 | (498,991) | 466% | 10 |
| Total Investments, at Fair Value | \$ 2,766,753,066 | \$ 1,437,027,688 | \$ 1,140,438,171 | \$ 566,000,308 | \$ 220,345,737 | \$ 6,130,564,970 | \$ 5,611,717,538 | | |
| Total Assets | \$ 2,979,754,776 | \$ 1,539,497,056 | \$ 1,241,225,972 | \$ 601,657,692 | \$ 235,779,418 | \$ 6,597,914,915 | \$ 5,857,133,220 | | |
| LIABILITIES | | | | | | | | | |
| Accounts Payable | 256,971 | 63,436 | 107,556 | 6,906 | 9,069 | 443,939 | 494,033 | -10% | 11 |
| Investment Accounts Payable | 111,058,902 | 57,214,829 | 49,764,441 | 22,447,469 | 8,718,436 | 249,204,077 | 63,642,625 | 292% | 12 |
| Total Liabilities | \$ 111,315,873 | \$ 57,278,265 | \$ 49,871,996 | \$ 22,454,376 | \$ 8,727,505 | \$ 249,648,016 | \$ 64,136,659 | | |
| Total Fiduciary Net Position Restricted for Insurance | \$ 2,868,438,903 | \$ 1,482,218,791 | \$ 1,191,353,975 | \$ 579,203,317 | \$ 227,051,913 | \$ 6,348,266,900 | \$ 5,792,996,561 | | |

NOTE - Variance Explanation

- 1 Variance is a result of continuous fluctuation of deposits and transactions that flow through the cash account.
- 2 Short Term Investments is primarily comprised of the cash on hand with the custodial bank along with any small amounts of cash managers and brokers may have; therefore, the variance is driven by cash flow.
- 3 The increase is due to pending trades within the Real Return Portfolio.
- 4 The decrease in Core Fixed Income is a result of a movement of funds to Public Equity.
- 5 The increase in Public Equities is due to additional funding and positive market conditions resulting in increased market values.
- 6 The increase in Specialty Credit is due to additional funding and positive market conditions increasing market values.
- 7 The decline in Absolute Return is due to the continued redemption of the entire portfolio.
- 8 The declined in Real Return is a result of redemption of PIMCO, Nuveen and the Internal TIPS account as well as negative performance resulting in a decline in market values.
- 9 The increase in Opportunistic is due to additional funding and positive market conditions increasing market values.
- 10 Variance is a result of hedging and arbitration of risk within the portfolios
- 11 The decrease in Accounts Payable is due to a continued effort to resolve outstanding employer invoices.
- 12 The increase is due to pending trades within the Real Return Portfolio.

Audit Committee Meeting - February 4, 2021 - KRS Division Reports

KENTUCKY RETIREMENT SYSTEMS
COMBINING STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
INSURANCE FUNDS
For the Quarter Ended December 31, 2020
(Unaudited)(In Whole Dollars)

| | CERS | CHAZ | KERS | KHAZ | SPRS | 2021 | 2020 | |
|--|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-------------------------|-----------------------|--------|
| ADDITIONS | | | | | | | | |
| Employer Contributions | 59,785,128 | 30,229,809 | 77,125,180 | 8,477 | 4,690,161 | 171,838,755 | 183,083,322 | -6% |
| Medicare Drug Reimbursement | 1,058 | - | 2 | - | - | 1,060 | 4,501 | -76% 1 |
| Insurance Premiums | 286,677 | (19,404) | 96,766 | 2,609 | (1,501) | 365,146 | 412,578 | -11% 2 |
| Humana Gain Share Payment | 20,675,819 | 2,989,844 | 17,166,936 | 1,252,560 | 810,732 | 42,895,891 | - | |
| Retired Reemployed Healthcare | 2,694,013 | 644,211 | 2,217,570 | 637,620 | - | 6,193,415 | 6,053,094 | 2% |
| Health Insurance Contributions (HB1) | 6,396,424 | 1,568,195 | 3,152,066 | 583,524 | 104,511 | 11,804,719 | 11,128,627 | 6% |
| Total Contributions | \$ 89,839,119 | \$ 35,412,655 | \$ 99,758,519 | \$ 2,484,790 | \$ 5,603,903 | \$ 233,098,986 | \$ 200,682,122 | |
| INVESTMENT INCOME | | | | | | | | |
| From Investing Activities | | | | | | | | |
| Net Appreciation in FV of Investments | 334,732,608 | 174,502,364 | 140,791,532 | 68,287,964 | 27,197,204 | 745,511,674 | 241,223,366 | 209% 3 |
| Interest/Dividends | 33,016,160 | 17,185,772 | 13,283,912 | 6,785,631 | 2,580,886 | 72,852,361 | 75,050,571 | -3% |
| Total From Investing Activities | \$ 367,748,768 | \$ 191,688,136 | \$ 154,075,444 | \$ 75,073,596 | \$ 29,778,091 | \$ 818,364,034 | \$ 316,273,937 | |
| Investment Expense | 6,672,680 | 3,603,044 | 2,393,492 | 1,377,942 | 548,206 | 14,595,363 | 11,808,586 | 24% 4 |
| Performance Fee | 7,180,803 | 4,144,927 | 2,056,195 | 1,546,531 | 645,618 | 15,574,074 | 6,186,931 | 152% 5 |
| Net Income from Investing Activities | \$ 353,895,285 | \$ 183,940,165 | \$ 149,625,757 | \$ 72,149,123 | \$ 28,584,267 | \$ 788,194,597 | \$ 298,278,420 | |
| From Securities Lending | | | | | | | | |
| Securities Lending Income | 86,070 | 43,742 | 36,910 | 16,813 | 6,367 | 189,903 | 1,795,316 | |
| Securities Lending Expense | (60,962) | (31,588) | (27,329) | (12,231) | (4,804) | (136,913) | 1,181,034 | |
| Security Lending Borrower Rebates | 22,022 | 11,284 | 9,622 | 4,351 | 1,674 | 48,951 | 82,330 | |
| Net Income from Securities Lending | \$ 125,011 | \$ 64,046 | \$ 54,617 | \$ 24,694 | \$ 9,497 | \$ 277,865 | \$ 531,951 | -48% 6 |
| Total Net Income from Investments | \$ 354,020,296 | \$ 184,004,211 | \$ 149,680,374 | \$ 72,173,816 | \$ 28,593,764 | \$ 788,472,462 | \$ 298,810,372 | |
| Total Additions | \$ 443,859,415 | \$ 219,416,866 | \$ 249,438,894 | \$ 74,658,607 | \$ 34,197,667 | \$ 1,021,571,448 | \$ 499,492,493 | |
| DEDUCTIONS | | | | | | | | |
| Healthcare Premiums Subsidies | 71,411,570 | 41,958,320 | 63,427,027 | 10,095,274 | 7,347,724 | 194,239,914 | 182,740,481 | 6% |
| Administrative Expense | 426,289 | 218,097 | 396,218 | 55,990 | 34,193 | 1,130,788 | 1,242,861 | -9% |
| Self Funded Healthcare Costs | 1,633,641 | 153,941 | 759,659 | 43,252 | 9,387 | 2,599,881 | 3,151,551 | -18% 7 |
| Excise Tax Insurance | - | - | - | - | - | - | 28 | |
| Total Deductions | \$ 73,471,500 | \$ 42,330,358 | \$ 64,582,904 | \$ 10,194,516 | \$ 7,391,305 | \$ 197,970,582 | \$ 187,134,922 | |
| Net Increase (Decrease) in Fiduciary Net Position | \$ 370,387,915 | \$ 177,086,508 | \$ 184,855,990 | \$ 64,464,091 | \$ 26,806,362 | \$ 823,600,865 | \$ 312,357,572 | |
| FIDUCIARY NET POSITION HELD IN TRUST FOR INSURANCE BENEFITS | | | | | | | | |
| Beginning of Period | \$ 2,498,050,987 | \$ 1,305,132,283 | \$ 1,006,497,976 | \$ 514,739,226 | \$ 200,245,552 | \$ 5,524,666,024 | \$ 5,480,638,979 | |
| End of Period | \$ 2,868,438,902 | \$ 1,482,218,791 | \$ 1,191,353,965 | \$ 579,203,317 | \$ 227,051,914 | \$ 6,348,266,890 | \$ 5,792,996,551 | |

NOTE - Variance Explanation

- 1 Medicare drug reimbursement payments fluctuate year to year based on claims reviewed.
- 2 The decrease in Insurance Premiums received is due to refunds processed to hazardous retirees for premiums paid for dependents that should have been covered by KRS.
- 3 The increase in Net Appreciation in Fair Value of Investments is a result of favorable market conditions, particularly in the public equity portfolio.
- 4 The management fees remained relatively constant; however, in 2019 in one of the private equity accounts there was a coding error. A negative performance fee was coded as a partnership expense. All partnership expenses roll up into the Investment Advisory Fee. Due to this coding error, the Investment Advisory Fees are understated and the Performance Fees are overstated for the period.
- 5 The increase in Performance fees is due to favorable market conditions resulting in higher performance fees.
- 6 Variance is a result of the demand of the Securities Lending Program.
- 7 The decrease in Self Funded Healthcare Claims is due to a decrease in claims billed from the self funded insurance plan.

**KRS ADMINISTRATIVE BUDGET 2020-2021
SECOND QUARTER BUDGET-TO-ACTUAL ANALYSIS**

Fiscal 21

| Acc't # | Account Name | Budgeted | Actual Expenditures | Remaining | % Remaining |
|----------------|--------------------------------------|---------------------|----------------------------|---------------------|--------------------|
| | PERSONNEL | | | | |
| 111 | Salaries | \$15,500,000 | \$7,824,564 | \$7,675,436 | 49.52% |
| 115 | Wages (Overtime) | \$265,000 | \$36,699 | \$228,301 | 86.15% |
| 119 | Wages (Block 50) | \$28,500 | \$0 | \$28,500 | 100.00% |
| 121 | Emp Paid FICA | \$1,135,000 | \$557,156 | \$577,844 | 50.91% |
| 122 | Emp Paid Retirement | \$13,086,645 | \$6,251,083 | \$6,835,562 | 52.23% |
| 123 | Emp Paid Health Ins | \$2,550,000 | \$1,258,840 | \$1,291,160 | 50.63% |
| 124 | Emp Paid Life Ins | \$3,500 | \$1,733 | \$1,767 | 50.49% |
| 128 | Emp Paid Sick Leave | \$75,000 | \$6,092 | \$68,908 | 91.88% |
| 131 | Workers Compensation | \$13,200 | \$75,163 | (\$61,963) | -469.42% |
| 132 | Unemployment | \$10,000 | \$5,412 | \$4,588 | 45.88% |
| 133 | Tuition Assistance | \$13,100 | \$4,843 | \$8,257 | 63.03% |
| 133I | Investment Tuition Assistance | \$5,000 | \$0 | \$5,000 | 100.00% |
| 133T | Audit Tuition Assistance | \$2,500 | \$0 | \$2,500 | 100.00% |
| 141 | LEGAL & AUDITING SERVICES | | | | |
| 141A | Legal Hearing Officers | \$91,200 | \$20,683 | \$70,518 | 77.32% |
| 141B | Legal (Stoll, Keenon) | \$340,500 | \$65,411 | \$275,089 | 80.79% |
| 141D | Frost Brown | \$114,300 | \$108,875 | \$5,425 | 4.75% |
| 141E | Reinhart | \$444,000 | \$0 | \$444,000 | 100.00% |
| 141F | Ice Miller | \$187,200 | \$133,966 | \$53,234 | 28.44% |
| 141L | Legal Expense | \$125,500 | \$202 | \$125,298 | 99.84% |
| 142 | Auditing | \$176,500 | \$46,360 | \$130,140 | 73.73% |
| 146 | CONSULTING SERVICES | | | \$0 | |
| 146A | Medical Reviewers | \$273,865 | \$64,525 | \$209,340 | 76.44% |
| 146E | Escrow for Actuary Fees | \$12,000 | \$0 | \$12,000 | |
| 150 | CONTRACTUAL SERVICES | | | \$0 | |
| 150C | Miscellaneous Contracts | \$22,750 | \$5,944 | \$16,806 | 73.87% |
| 150G | Human Resources Consulting | \$7,500 | \$5,794 | \$1,706 | 22.75% |
| 159 | Actuarial Services | \$612,000 | \$207,053 | \$404,947 | 66.17% |
| 162 | Facility Security Charges | \$80,500 | \$35,029 | \$45,471 | 56.49% |
| | PERSONNEL SUBTOTAL | \$35,175,260 | \$16,715,426 | \$18,459,834 | 52.48% |

**KRS ADMINISTRATIVE BUDGET 2020-21
SECOND QUARTER BUDGET-TO-ACTUAL ANALYSIS**

| Acc't # | Account Name | Budgeted | Actual Expenditures | Remaining | % Remaining |
|---------|----------------------------------|---------------------|---------------------|---------------------|---------------|
| | OPERATIONAL | | | | |
| 211 | Natural Gas | \$22,500 | \$5,536 | \$16,964 | 75.40% |
| 212 | Electric | \$176,500 | \$68,569 | \$107,931 | 61.15% |
| 221 | Rent-NonState Building | \$71,600 | \$30,121 | \$41,479 | 57.93% |
| 222 | Building Rental - PPW | \$1,100,000 | \$533,516 | \$566,484 | 51.50% |
| 223 | Equipment Rental | \$0 | \$7,163 | (\$7,163) | 0.00% |
| 224 | Copier Rental | \$73,000 | \$28,217 | \$44,783 | 61.35% |
| 226 | Rental Carpool | \$9,100 | \$1,940 | \$7,160 | 78.68% |
| 232 | Vehicle/Equip. Mainten. | \$1,350 | \$0 | \$1,350 | 100.00% |
| 241 | Postage | \$455,000 | \$146,228 | \$308,772 | 67.86% |
| 242 | Freight | \$46 | \$0 | \$46 | 100.00% |
| 251 | Printing (State) | \$11,700 | \$2,425 | \$9,276 | 79.28% |
| 252 | Printing (non-state) | \$102,700 | \$25,753 | \$76,947 | 74.92% |
| 254 | Insurance | \$11,650 | \$3,591 | \$8,059 | 69.18% |
| 256 | Garbage Collection | \$5,500 | \$2,647 | \$2,853 | 51.87% |
| 259 | Conference Expense | \$18,250 | \$6,501 | \$11,750 | 64.38% |
| 259I | Conference Exp. Investment | \$6,000 | \$0 | \$6,000 | 100.00% |
| 259T | Conference Exp. Audit | \$1,500 | \$0 | \$1,500 | 100.00% |
| 300 | MARS Usage | \$51,300 | \$23,823 | \$27,477 | 53.56% |
| 302 | COVID-19 Expenses | \$146,800 | \$ 91,585.88 | \$55,214 | 37.61% |
| 321 | Office Supplies | \$89,125 | \$13,828 | \$75,297 | 84.49% |
| 346 | Furniture & Office Equipment | \$25,075 | \$0 | \$25,075 | 100.00% |
| 361 | Travel (In-State) | \$30,000 | \$933 | \$29,067 | 96.89% |
| 361I | Travel (In-State) Investment | \$300 | \$0 | \$300 | 100.00% |
| 361T | Travel (In-State) Audit | \$500 | \$0 | \$500 | 100.00% |
| 362 | Travel (Out of State) | \$20,150 | \$0 | \$20,150 | 100.00% |
| 362I | Travel (Out of State) Invest | \$38,700 | (\$169) | \$38,869 | 100.44% |
| 362T | Travel (Out of State) Audit | \$450 | \$0 | \$450 | 100.00% |
| 381 | Dues & Subscriptions | \$60,250 | \$22,983 | \$37,267 | 61.85% |
| 381I | Dues & Subscriptions Invest | \$1,375 | \$4,000 | (\$2,625) | -190.91% |
| 381T | Dues & Subscriptions Audit | \$5,000 | \$0 | \$5,000 | 100.00% |
| 399 | Miscellaneous | \$2,700 | \$618 | \$2,082 | 77.11% |
| 399I | Miscellaneous Investment | \$200 | \$0 | \$200 | 100.00% |
| 399T | Miscellaneous Audit | \$200 | \$0 | \$200 | 100.00% |
| 802 | COT Charges | \$22,225 | \$6,350 | \$15,875 | 71.43% |
| 814 | Telephone - Wireless | \$5,100 | \$2,387 | \$2,713 | 53.19% |
| 815 | Telephone - Other | \$119,000 | \$49,265 | \$69,735 | 58.60% |
| 847 | Computer Equip./Software | \$3,325,500 | \$1,015,433 | \$2,310,067 | 69.47% |
| | Major Legislative Implementation | \$7,702,594 | \$0 | \$7,702,594 | 100.00% |
| | | | | | |
| | OPERATIONAL SUBTOTAL | \$13,712,940 | \$2,093,244 | \$11,619,696 | 84.74% |
| | | | | | |
| | TOTALS | \$48,888,200 | \$18,808,670 | \$30,079,530 | 61.53% |





Kentucky Retirement Systems

Audit Committee

February 4, 2021






Pension Fund Contribution Report
(CERS-Non Hazardous and CERS-Hazardous)
December 31, 2020 (compared to December 31, 2019)
 (\$ in millions)

| |  | |  | |
|---------------------------------|---|------------------|---|------------------|
| | FY21 | FY20 | FY21 | FY20 |
| Contributions | | | | |
| <i>Member Contributions</i> | \$79.0 | \$81.9 | \$31.8 | \$32.4 |
| <i>Employer Contributions</i> | 226.9 | 226.4 | 88.9 | 84.8 |
| Contribution Inflows | 305.9 | 308.3 | 120.7 | 117.2 |
| <i>Benefit Payments/Refunds</i> | 417.2 | 403.6 | 146.1 | 137.9 |
| <i>Administrative Expenses</i> | 10.5 | 10.6 | 0.9 | 1.0 |
| Contribution Outflows | 427.7 | 414.2 | 147.0 | 138.9 |
| NET Contributions | (121.8) | (105.9) | (26.3) | (21.7) |
| <i>Net Investment Income</i> | 61.3 | 73.9 | 20.5 | 25.1 |
| <i>Realized Gain/(Loss)</i> | 100.0 | 229.6 | 34.2 | 76.8 |
| <i>Unrealized Gain/(Loss)</i> | 849.5 | 95.7 | 286.6 | 31.1 |
| NET Investment Activity | 1,010.8 | 399.2 | 341.3 | 133.0 |
| Change in Net Position | 889.0 | 293.3 | 315.0 | 111.3 |
| <i>Beginning of Period</i> | 7,110.9 | 7,243.0 | 2,395.7 | 2,429.6 |
| <i>End of Period</i> | \$7,999.9 | \$7,536.3 | \$2,710.7 | \$2,540.9 |



Pension Fund Contribution Report
(KERS Non Hazardous, KERS Hazardous & SPRS)
December 31, 2020 (compared to December 31, 2019)
 (\$ in millions)

| |  | |  | |  | |
|---------------------------------|--|------------------|---|----------------|---|----------------|
| Contributions | FY21 | FY20 | FY21 | FY20 | FY21 | FY20 |
| <i>Member Contributions</i> | \$44.2 | \$51.8 | \$10.2 | \$9.4 | \$2.4 | \$2.4 |
| <i>Employer Contributions</i> | 478.8 | 520.5 | 31.3 | 32.5 | 29.5 | 33.5 |
| Contribution Inflows | 523.0 | 572.3 | 41.5 | 41.9 | 31.9 | 35.9 |
| <i>Benefit Payments/Refunds</i> | 508.8 | 505.9 | 38.8 | 37.7 | 31.7 | 31.1 |
| <i>Administrative Expenses</i> | 5.4 | 5.6 | 0.6 | 0.6 | 0.1 | 0.1 |
| Contribution Outflows | 514.2 | 511.5 | 39.4 | 38.3 | 31.8 | 31.2 |
| NET Contributions | 8.8 | 60.8 | 2.1 | 3.6 | 0.1 | 4.7 |
| <i>Net Investment Income</i> | 21.2 | 22.3 | 6.3 | 7.2 | 2.7 | 3.0 |
| <i>Realized Gain/(Loss)</i> | 31.0 | 58.0 | 9.8 | 21.1 | 3.6 | 7.8 |
| <i>Unrealized Gain/(Loss)</i> | 243.1 | 31.8 | 83.5 | 9.7 | 29.4 | 3.6 |
| NET Investment Activity | 295.3 | 112.1 | 99.6 | 38.0 | 35.7 | 14.4 |
| Change in Net Position | 304.1 | 172.9 | 101.7 | 41.6 | 35.8 | 19.1 |
| <i>Beginning of Period</i> | 2,362.2 | 2,286.6 | 697.3 | 687.9 | 295.0 | 287.2 |
| <i>End of Period</i> | \$2,666.3 | \$2,459.5 | \$799.0 | \$729.5 | \$330.8 | \$306.3 |






Insurance Fund Contribution Report
(CERS Non Hazardous and CERS Hazardous)
December 31, 2020 (compared to December 31, 2019)
(in \$millions)

| | FY21 | FY20 | FY21 | FY20 |
|---|------------------|------------------|------------------|------------------|
| Contributions | | | | |
| <i>Employer Contributions</i> | \$59.8 | \$59.3 | \$30.2 | \$28.6 |
| <i>Insurance Premiums</i> | 21.0 | 0.3 | 3.0 | - |
| <i>Retired Reemployed Healthcare</i> | 2.7 | 2.7 | 0.6 | 0.6 |
| <i>Health Insurance Contributions (HB1)</i> | 6.4 | 6.1 | 1.6 | 1.4 |
| Contribution Inflows | 89.9 | 68.4 | 35.4 | 30.6 |
| <i>Healthcare Premiums</i> | 73.1 | 67.4 | 42.1 | 40.0 |
| <i>Administrative Expenses</i> | 0.4 | 0.4 | 0.2 | 0.2 |
| Contribution Outflows | 73.5 | 67.8 | 42.3 | 40.2 |
| NET Contributions | 16.4 | 0.6 | (6.9) | (9.6) |
| <i>Net Investment Income</i> | 19.3 | 24.9 | 9.5 | 13.1 |
| <i>Realized Gain/(Loss)</i> | 34.2 | 68.0 | 18.1 | 36.7 |
| <i>Unrealized Gain/(Loss)</i> | 300.5 | 43.4 | 156.4 | 21.6 |
| NET Investment Activity | 354.0 | 136.3 | 184.0 | 71.4 |
| Change in Net Position | 370.4 | 136.9 | 177.1 | 61.8 |
| <i>Beginning of Period</i> | 2,498.0 | 2,486.5 | 1,305.1 | 1,324.8 |
| <i>End of Period</i> | \$2,868.4 | \$2,623.4 | \$1,482.2 | \$1,386.6 |



**Insurance Fund Contribution Report
(KERS Non-Haz, KERS Haz & SPRS)
December 31, 2020 (compared to December 31, 2019)
(\$ in millions)**

| |  | |  | |  | |
|---|--|------------------|---|----------------|---|----------------|
| Contributions | FY21 | FY20 | FY21 | FY20 | FY21 | FY20 |
| <i>Employer Contributions</i> | \$77.1 | \$86.1 | - | \$2.2 | \$4.7 | \$6.8 |
| <i>Insurance Premiums</i> | 17.3 | 0.1 | 1.3 | - | 0.8 | - |
| <i>Retired Reemployed Healthcare</i> | 2.2 | 2.2 | 0.6 | 0.6 | - | - |
| <i>Health Insurance Contributions (HB1)</i> | 3.2 | 3.0 | 0.5 | 0.5 | 0.1 | 0.1 |
| Contribution Inflow | 99.8 | 91.4 | 2.4 | 3.3 | 5.6 | 6.9 |
| <i>Healthcare Premiums</i> | 64.2 | 61.7 | 10.1 | 9.7 | 7.4 | 7.1 |
| <i>Administrative Expenses</i> | 0.4 | 0.4 | - | - | - | - |
| Contribution Outflow | 64.6 | 62.1 | 10.1 | 9.7 | 7.4 | 7.1 |
| NET Contributions | 35.2 | 29.3 | (7.7) | (6.4) | (1.8) | (0.2) |
| <i>Net Investment Income</i> | 8.9 | 10.4 | 3.9 | 5.4 | 1.4 | 2.0 |
| <i>Realized Gain/(Loss)</i> | 13.3 | 20.6 | 6.7 | 13.7 | 2.7 | 5.4 |
| <i>Unrealized Gain/(Loss)</i> | 127.5 | 21.3 | 61.6 | 8.8 | 24.5 | 3.4 |
| NET Investment Activity | 149.7 | 52.3 | 72.2 | 27.9 | 28.6 | 10.8 |
| Change in Net Position | 184.9 | 81.6 | 64.5 | 21.5 | 26.8 | 10.6 |
| Beginning of Period | 1,006.5 | 942.1 | 514.7 | 527.1 | 200.2 | 200.1 |
| Ending of Period | \$1,191.4 | \$1,023.7 | \$579.2 | \$548.6 | \$227.0 | \$210.7 |

**KENTUCKY RETIREMENT SYSTEMS
Outstanding Invoices by Type and Employer**

| Invoice Type | 12/31/2020 | 9/30/2020 | Change H/(L) |
|--|---------------|---------------|--------------|
| Averaging Refund to Employer | \$ (317,992) | \$ (371,437) | -14% |
| Employer Free Military and Decompression Service | \$ 481,172 | \$ 471,374 | 2% |
| Member Pension Spiking Refund | \$ (25,114) | \$ (22,674) | 11% |
| Monthly Reporting Invoice | \$ (343,415) | \$ (208,280) | 65% |
| Penalty – Monthly Reporting | \$ 290,775 | \$ 306,492 | -5% |
| Reinstatement | \$ 385,874 | \$ 327,867 | 18% |
| Total | \$ 515,496 | \$ 547,445 | -6% |
| Health Insurance Reimbursement | \$ 2,203,155 | \$ 2,226,910 | -1% |
| Omitted Employer | \$ 1,646,388 | \$ 1,322,862 | 24% |
| Pension Spiking* | \$ 1,865,106 | \$ 1,875,039 | -1% |
| Standard Sick Leave | \$ 9,763,503 | \$ 9,555,688 | 2% |
| Total | \$ 15,478,152 | \$ 14,980,500 | 3% |
| Grand Total | \$ 15,993,648 | \$ 15,527,945 | 3% |

*By statute Pension Spiking invoices are due 12 months from invoice date. Of the 305 outstanding invoices, 286 of them (totaling \$1,811,988) are greater than 12 months old.

| Employer Name (Top Ten) | 12/31/2020 | 9/30/2020 | |
|---|--------------|--------------|-----|
| Kentucky State Police | \$ 9,269,766 | \$ 8,976,851 | 3% |
| Department of Highways | \$ 699,166 | \$ 500,457 | 40% |
| City of Covington | \$ 368,843 | \$ 366,646 | 1% |
| Kenton County Airport Board | \$ 309,301 | \$ 306,648 | 1% |
| Kentucky River Regional Jail | \$ 230,955 | \$ 230,955 | 0% |
| City of Villa Hills | \$ 212,533 | \$ 212,533 | 0% |
| City of Fort Thomas | \$ 210,934 | \$ 208,336 | 1% |
| Lexington Fayette Urban County Government | \$ 209,036 | \$ 135,881 | 54% |
| Henry County Fiscal Court | \$ 205,321 | \$ 205,135 | 0% |
| Daviess County Fiscal Court | \$ 169,985 | \$ 160,664 | 6% |

KYRET\cdavis

1/15/2021 12:00:00 AM

**Kentucky Retirement Systems
Penalty Waivers Report**

From: 10/1/2020 To: 12/31/2020

Note: Delinquent Interest amounts are included in the totals for the invoice

| <u>Invoice Amount</u> | <u>Invoice Remaining Balance</u> | <u>Invoice Delinquent Interest</u> | <u>Invoice Status Date</u> | <u>Invoice Due Date</u> | <u>Invoice Status</u> | <u>Employer Classification</u> | <u>Plan</u> | <u>Comments</u> |
|-----------------------|----------------------------------|------------------------------------|----------------------------|-------------------------|-----------------------|--------------------------------|-------------|---|
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 3/21/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 4/3/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 4/3/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 4/3/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 4/3/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 4/3/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 4/3/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 4/5/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 8/22/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 9/11/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 9/27/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 11/8/2013 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 11/19/2020 | 2/16/2014 | CANC | Special Districts & Boards | CERS | Agency in good standing with KRS |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 3/17/2016 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 10/23/2016 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 11/19/2020 | 1/18/2017 | CANC | Riverport Authorities | CERS | Agency in good standing with KRS |
| \$1,000.00 | \$0.00 | \$0.00 | 11/19/2020 | 1/18/2017 | CANC | Riverport Authorities | CERS | Agency in good standing with KRS |
| \$1,000.00 | \$0.00 | \$0.00 | 11/19/2020 | 2/22/2017 | CANC | Riverport Authorities | CERS | Agency in good standing with KRS |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 6/2/2017 | CANC | Cities | CERS | Agency in good standing with KRS |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 1/26/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 2/2/2019 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 10/27/2020 | 11/15/2020 | CANC | Health Departments | KERS | Agency in good standing with KRS |
| \$1,000.00 | \$0.00 | \$0.00 | 11/4/2020 | 11/15/2020 | CANC | Libraries | CERS | Agency in good standing with KRS |
| \$10,273.50 | \$0.00 | \$0.00 | 11/17/2020 | 11/26/2020 | CANC | Boards of Education | CERS | KRS at fault |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 12/25/2020 | CANC | Boards of Education | CERS | New employer reporting official |
| \$9,212.88 | \$0.00 | \$0.00 | 12/15/2020 | 1/1/2021 | CANC | Utility Boards | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 8/30/2012 | CANC | Fiscal Courts | CERS | Circumstances outside of agency control |
| \$1,000.00 | \$0.00 | \$0.00 | 11/19/2020 | 1/23/2013 | CANC | Special Districts & Boards | CERS | Agency in good standing with KRS |
| Total | \$51,486.38 | | | | | | | |

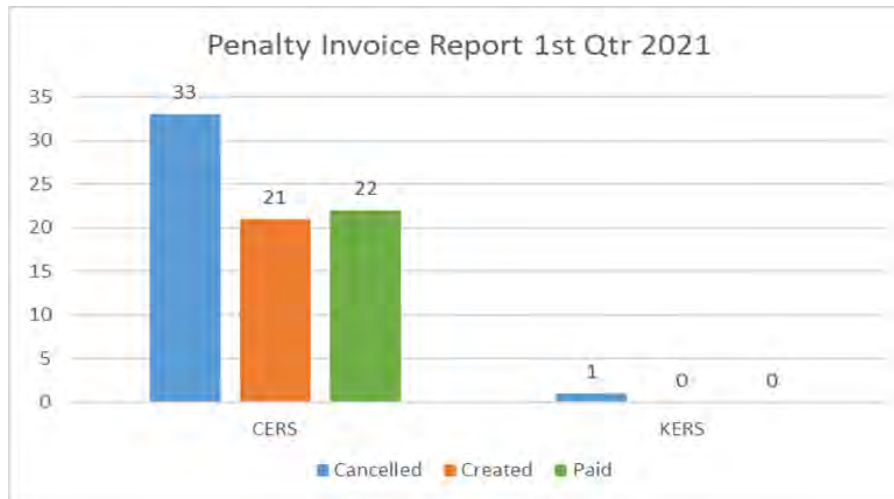
| <u>Invoice</u> | <u>Invoice</u> | <u>Delinquent</u> | <u>Invoice</u> | <u>Invoice Due</u> | <u>Invoice</u> | | | | |
|----------------|---------------------------|-------------------|--------------------|--------------------|----------------|--------------------------------|-------------|-----------------|--|
| <u>Amount</u> | <u>Remaining</u> | <u>Interest</u> | <u>Status Date</u> | <u>Date</u> | <u>Status</u> | <u>Employer Classification</u> | <u>Plan</u> | <u>Comments</u> | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/1/2020 | 10/31/2020 | CRTD | Cities | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/16/2020 | 11/15/2020 | CRTD | Cities | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/20/2020 | 11/19/2020 | CRTD | Fiscal Courts | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/20/2020 | 11/19/2020 | CRTD | Planning Commissions | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/21/2020 | 11/20/2020 | CRTD | Special Districts & Boards | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/21/2020 | 11/20/2020 | CRTD | Sanitation Districts | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/23/2020 | 11/22/2020 | CRTD | Special Districts & Boards | CERS | | |
| \$2,281.94 | \$2,281.94 | \$0.00 | 10/26/2020 | 11/25/2020 | CRTD | Boards of Education | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 10/30/2020 | 11/29/2020 | CRTD | Cities | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 11/6/2020 | 12/6/2020 | CRTD | Libraries | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 11/11/2020 | 12/11/2020 | CRTD | Fiscal Courts | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 11/19/2020 | 12/19/2020 | CRTD | Utility Boards | CERS | | |
| \$2,411.90 | \$2,411.90 | \$0.00 | 11/20/2020 | 12/20/2020 | CRTD | Boards of Education | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/4/2020 | 1/3/2021 | CRTD | Libraries | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/11/2020 | 1/10/2021 | CRTD | Libraries | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/11/2020 | 1/10/2021 | CRTD | Libraries | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/11/2020 | 1/10/2021 | CRTD | Libraries | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/14/2020 | 1/13/2021 | CRTD | Libraries | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/14/2020 | 1/13/2021 | CRTD | Cities | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/15/2020 | 1/14/2021 | CRTD | Conservation Districts | CERS | | |
| \$1,000.00 | \$1,000.00 | \$0.00 | 12/16/2020 | 1/15/2021 | CRTD | Cities | CERS | | |
| Total | <u>\$23,693.84</u> | | | | | | | | |

| <u>Invoice Amount</u> | <u>Invoice Remaining Balance</u> | <u>Invoice Delinquent Interest</u> | <u>Invoice Status</u> | <u>Invoice Due Date</u> | <u>Invoice Status</u> | <u>Employer Classification</u> | <u>Plan</u> | <u>Comments</u> |
|-----------------------|----------------------------------|------------------------------------|-----------------------|-------------------------|-----------------------|--------------------------------|-------------|-----------------|
| \$1,000.00 | \$0.00 | \$0.00 | 11/12/2020 | 11/22/2020 | PAID | Cities | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/21/2020 | 1/15/2017 | PAID | Fiscal Courts | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 12/12/2020 | PAID | Utility Boards | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/29/2020 | 6/17/2018 | PAID | Special Districts & Boards | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/2/2020 | 12/12/2020 | PAID | Riverport Authorities | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/29/2020 | 7/6/2019 | PAID | Special Districts & Boards | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/29/2020 | 2/6/2020 | PAID | Special Districts & Boards | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 11/17/2020 | 10/15/2020 | PAID | Ambulance Services | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 11/17/2020 | 10/15/2020 | PAID | Ambulance Services | CERS | |
| \$1,410.96 | \$0.00 | \$0.00 | 11/5/2020 | 10/21/2020 | PAID | Fire Departments | CERS | |
| \$1,803.10 | \$0.00 | \$0.00 | 10/6/2020 | 10/21/2020 | PAID | Boards of Education | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 10/8/2020 | 10/24/2020 | PAID | Libraries | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/3/2020 | 11/15/2020 | PAID | Fire Departments | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 11/3/2020 | 11/15/2020 | PAID | Cities | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/10/2020 | 11/19/2020 | PAID | Cities | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/1/2020 | 11/21/2020 | PAID | Housing Authorities | CERS | |
| \$1,797.30 | \$0.00 | \$0.00 | 11/24/2020 | 11/21/2020 | PAID | Fire Departments | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 11/12/2020 | 12/4/2020 | PAID | Boards of Education | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/14/2020 | 12/17/2020 | PAID | Ambulance Services | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/14/2020 | 12/17/2020 | PAID | Ambulance Services | CERS | |
| \$1,347.78 | \$0.00 | \$0.00 | 12/14/2020 | 12/17/2020 | PAID | Fire Departments | CERS | |
| \$1,000.00 | \$0.00 | \$0.00 | 12/14/2020 | 12/17/2020 | PAID | Ambulance Services | CERS | |
| Total | \$24,359.14 | | | | | | | |

Notes:

Invoice

Status: CANC - Cancelled
 CRTD - Created
 PAID - Paid



MEMORANDUM

Date: February 4, 2021

To: Members of the Audit Committee of the Board of Trustees

From: Connie A. Davis, CIA, CGAP, CRMA,
Director of Accounting

Re: Fiscal Year End June 30, 2021, End of Audit Requirements

KRS is required to submit its audited financial statements to the Legislative Research Commission (LRC), and the Auditor of Public Accounts (APA). Therefore, in accordance with Kentucky Revised Statute 45.149(2)(a), the Comprehensive Annual Financial Statements (CAFR), including the audited financial statements were electronically sent to LRC and the APA. Also, the CAFR was posted on KRS' website.

No action is required of the Committee.



KENTUCKY RETIREMENT SYSTEMS

David L. Eager, Executive Director

1260 Louisville Road • Frankfort, Kentucky 40601
kyret.ky.gov • Phone: 502-696-8800 • Fax: 502-696-8822



January 19, 2021

Mike Harmon
Auditor of Public Accounts
Commonwealth of Kentucky
209 St. Clair Street
Frankfort, KY 40601-1817

Dear Mr. Harmon:

The Kentucky Retirement Systems (KRS) requires annual audits of the pension and insurance trusts. We also have our auditors do sample census testing for GASB 68 – Accounting and Reporting for Pensions and GASB 75 – Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB).

Pursuant to KRS 45.149(2) and 61.645(2) (d), Kentucky Retirement Systems requests permission to enter into a contract with a certified public accounting firm to complete these audits for fiscal year 2021. KRS issued a Request for Proposal for external audit services for fiscal year 2021, with options to renew for 2 years. The CPA firm selected will perform the audit for fiscal year 2021, 2022, and 2024, with a break for fiscal year 2023, due to the APA audit required by statute.

We anticipate that the Auditor of Public Accounts (APA) will perform the KRS audits for the fiscal year ending June 30, 2023, in accordance with Kentucky Revised Statutes, since the last State audit was performed for the fiscal year ended June 30, 2018.

Please acknowledge your written approval that KRS may proceed with an external audit engagement for fiscal year 2021. Should you have any questions regarding this request, please don't hesitate to contact me.

Sincerely,

/s/ Rebecca H Adkins

Rebecca H. Adkins
Executive Director, Office of Operations
502-696-8604

h:/APA Letter 2021



MIKE HARMON
AUDITOR OF PUBLIC ACCOUNTS

January 20, 2021

David Eager
Executive Director
Kentucky Retirement Systems
1260 Louisville Road
Frankfort, KY 40601

RE: Request for Audit of Kentucky Retirement Systems for FYE June 30, 2021

Dear Mr. Eager:

We have received your request for audit of the Kentucky Retirement Systems, (KRS) for the fiscal year ending June 30, 2021. We are unable to perform the audit at this time. KRS 45.149, therefore, authorizes you to enter into a contract with a certified public accountant (CPA) for the audit. Please be aware that each year you are required to submit a written request to the Auditor of Public Accounts (APA) prior to entering into or renewing a contract with a private certified public accounting (CPA) firm.

As primary auditor of the Commonwealth of Kentucky's Comprehensive Annual Financial Report (CAFR), the APA is responsible for determining that Kentucky Retirement Systems, which is part of the Commonwealth's reporting entity, is properly reported in the CAFR. To accomplish this, we need certain audit procedures to be performed by the auditors of Agency Abbreviation annual financial statements.

We request you communicate the following information to your CPA firm for the fiscal year ending June 30, 2021:

New Effective Accounting Standards

As part of the Commonwealth's reporting entity, please be advised that the financial statements must be prepared in accordance with generally accepted accounting principles. Please be aware that the following new governmental accounting standards are in effect for FY 2021:

- GASB Statement No. 84, Fiduciary Activities
- GASB Statement No. 90, Majority Equity Interests – an amendment of GASB Statements No. 14 and No. 61

209 ST. CLAIR STREET
FRANKFORT, KY 40601-1817

TELEPHONE 502.564.5841
FACSIMILE 502.564.2912
WWW.AUDITOR.KY.GOV

AN EQUAL OPPORTUNITY EMPLOYER M/F/D



David Eager
Executive Director
Kentucky Retirement Systems
January 20, 2021
Page 2

- Paragraphs 4 and 5 of GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32
- Questions 4.3 and 4.5 of Implementation Guide 2019-2

Required Contract Provisions

The following provisions are required for audits performed in connection with the CAFR:

- 1) The scope of the audit shall be a financial statement audit of KRS to be performed in accordance with auditing standards generally accepted in the United States of America; and the standards applicable to financial audits contained in *Government Auditing Standards* (GAGAS), issued by the Comptroller General of the United States. This audit should include a determination as to whether KRS's federal expenditures have met the Single Audit threshold established by the Single Audit Act and the provisions of 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, And Audit Requirements For Federal Awards*, and the performance of a single audit in accordance with these standards, if required.
- 2) To facilitate the compilation of the Commonwealth's Comprehensive Annual Financial Report:
 - All statements of cash flows should be prepared in the direct method format;
 - All infrastructure should be recorded on the modified approach; and
 - Component auditors must provide the APA, as the group auditor of the Commonwealth's CAFR, information it has deemed necessary to meet relevant auditing standards for group audits. This includes information contained below in the section entitled "Required Auditor Correspondence with the APA", as well as subsequent requests made directly from the APA to the component auditor.
- 3) The scope shall also include updated subsequent events procedures for the period from the date of your auditor's report on KRS's financial statements until **December 9, 2021** for consideration of any additional disclosures warranted for the CAFR. Your auditor shall detail the application of subsequent events audit procedures and report the results of those procedures in a letter that shall be issued to the APA no later than **close of business, December 9, 2021**.

Required Auditor Correspondence with the APA

The APA is required to be in direct communication with KRS's auditor as required for the group audit of the CAFR. The following correspondence will be necessary:

David Eager
Executive Director
Kentucky Retirement Systems
January 20, 2021
Page 3

- 4) The Finance and Administration Cabinet (FAC) intends to issue the Commonwealth's Comprehensive Annual Financial Report by **December 14, 2021**. If this does not occur, it may be necessary for your auditor to extend the subsequent events procedures through a later date. The APA will contact you or your auditor if this extension of procedures becomes necessary. The audit contract should provide for this contingency and address whether and how your auditor will be compensated for this additional work.
- 5) Your auditor shall notify our office whenever matters, which may have a significant impact on the Commonwealth's financial statements, come to his/her attention. Your auditor shall be available to the APA to address questions about KRS's financial statements.
- 6) Please provide the following items, in either hard copy or electronic format, to the APA no later than the date specified below: (APA contact information is presented below):
 - a. Correspondence from your CPA firm identifying that the APA will be able to be involved in the work of the Kentucky Retirement Systems CPA and whether the APA (as the group engagement team) will be able to obtain information affecting the consolidation process;
Provide by: July 15, 2021
 - b. An auditor representation letter stating the auditor is in compliance with generally accepted auditing standards and *Government Auditing Standards* concerning continuing education requirements, independence, maintaining an internal quality control system and other peer review requirements. The representation letter should include the following language relating to independence:

In all matters relating to the audit of the Kentucky Retirement Systems as of and for the year ended June 30, 2020, our audit organization and our individual auditors, whether government or public, were independent both in mind and appearance.
Provide by: July 15, 2021
 - c. A copy of the CPA firm's most recent peer review, including any letter of comment, if applicable;
Provide by: July 15, 2021
 - d. Audited financial statements and an opinion on them;
Provide by: October 8, 2021
 - e. A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*;
Provide by: October 8, 2021

David Eager
Executive Director
Kentucky Retirement Systems
January 20, 2021
Page 4

- f. A copy of the letter to those charged with governance and/or management letter when applicable.
Provide by: October 8, 2021
- 7) If the reports due **October 8, 2021** are delayed for any reason, notification should be sent to the APA on or before that date with reasons for the delay and the expected timeframe for completion.
- 8) The APA shall be permitted to examine and copy all working papers and audit programs prepared as part of the audit process, if necessary.
- 9) The CPA firm is not required to, although it may do so at the request of the agency, issue a separate report on the agency's closing package submitted to the FAC. ***The CPA is strongly encouraged to perform appropriate procedures to ensure the closing package accurately classifies financial information*** since the closing package is used to reformat the audited financial statements for presentation in the Commonwealth's CAFR. However, the closing package is not required to be presented as supplementary information in the report on the financial statements for FY 2021.
- 10) KRS is not required to submit its single audit report or the Data Collection Form to the APA for FY 2021. This form is the responsibility of KRS and is not filed by our office. Please contact your CPA to ensure the timely submission of this form.

When you have selected a CPA firm to perform the audit for the fiscal year ending June 30, 2021, please send notification to the APA of the firm, contact name, address, and telephone number. Please send this notification via e-mail to Justin Ebert at Justin.Ebert@ky.gov. Also, reports and other documentation required may either be emailed or mailed to the APA at: mailed or mailed to the APA at:

Auditor of Public Accounts
ATTN: Justin Ebert, Manager
209 St. Clair Street
Frankfort, KY 40601-1817

David Eager
Executive Director
Kentucky Retirement Systems
January 20, 2021
Page 5

We have enclosed a timetable listing the reporting requirements stated in this letter as well as further correspondence applicable to the group audit engagement. Please note that the Finance and Administration Cabinet, Office of the Controller, has separate submission requests. KRS or your auditor should be in contact with the Office of the Controller regarding its specific requirements.

If we can be of further assistance, please contact Jason Johnson, Executive Director, Office of State Government Audits and Technology, or me.

Thanks and God Bless,

A handwritten signature in black ink, appearing to read "Mike Harmon", with a long horizontal stroke extending to the right.

Mike Harmon
Auditor of Public Accounts

**APA REPORTING REQUIREMENTS
KENTUCKY RETIREMENT SYSTEMS
AUDIT FOR THE YEAR ENDING JUNE 30, 2021**

| <u>DATE DUE</u> | <u>ITEMS TO BE SUBMITTED TO APA</u> |
|---|--|
| Upon Selection of Independent CPA by 5/30/2021 | Notification to the APA of the CPA firm (contact name, address, and phone number) under contract for audit services for the year ending June 30, 2021. |
| 7/15/2021 | CPA firm correspondence confirming that the CPA will cooperate with the APA as necessary in relation to CAFR group audit. Additionally, correspondence shall identify the extent, if any, to which the APA will be able to be involved in the work of the CPA and whether the APA will be able to obtain information affecting the consolidation process from the CPA firm. [Described in item 6a of this letter.] |
| 7/15/2021 | Representation letter stating that the CPA firm is in compliance with auditing standards generally accepted in the United States of America and the <i>Government Auditing Standards</i> . [Described in item 6b of this letter.] |
| 7/15/2021 | A copy of the CPA firm's most recent peer review, including any letter of comment, if applicable. [Described in item 6c of this letter.] |
| 10/8/2021 | Audited financial statements prepared in accordance with generally accepted accounting principles and <i>Government Auditing Standards</i> . Statements should include the Independent Auditor's Report, and the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> . The report should not be restricted to use. [Described in item 6d and 6e of this letter.] |
| 10/8/2021 | A copy of any letter to those charged with governance and/or Management Letter when applicable. [Described in item 6f of this letter.] |
| 10/8/2021 | Notification to the APA if final reports requiring submittal by 10/8/2021 are delayed. [Described in item 7 of this letter.] |
| 12/9/2021 Close of Business | Provide letter reporting the results of the application of subsequent events audit procedures through 12/9/2021 . [Described in item 3 of this letter.] |



Kentucky Retirement Systems

Internal Audit Administration



To: Members of the Audit Committee of the KRS Board of Trustees

From: Kristen N. Coffey, CICA *KNC*
 Division Director, Internal Audit Administration

Date: February 4, 2021

Subject: Internal Audit Budget

| Account Number | Account Name | FYE 2021 Budget | FY 2021 Actual Expenditures | Remaining Budget | Percent Remaining |
|----------------|---------------------------------|----------------------|-----------------------------|----------------------|-------------------|
| 111 | Salaries* | \$ 243,000.00 | \$ 107,409.57 | \$ 135,590.43 | 55.80% |
| 121 | Employer Paid FICA* | 18,589.50 | 7,883.24 | 10,706.26 | 57.59% |
| 122 | Employer Paid Retirement* | 202,734.90 | 89,913.90 | 112,821.00 | 55.65% |
| 123 | Employer Paid Health Insurance* | 41,000.00 | 16,515.85 | 24,484.15 | 59.72% |
| 124 | Employer Paid Life Insurance* | 46.00 | 21.00 | 25.00 | 54.35% |
| 125 | Employer Paid HRA | - | - | - | - |
| 133T | Tuition Assistance | 2,500.00 | - | 2,500.00 | 100.00% |
| 259T | Conference Expenses | 1,500.00 | 750.00 | 750.00 | 50.00% |
| 361T | Travel - In State | 500.00 | - | 500.00 | 100.00% |
| 362T | Travel - Out State | 450.00 | - | 450.00 | 100.00% |
| 381T | Dues & Subscriptions | 5,000.00 | - | 5,000.00 | 100.00% |
| 399T | Miscellaneous | 200.00 | - | 200.00 | 100.00% |
| 847T | Computer Equipment/Software | 3,000.00 | - | 3,000.00 | 100.00% |
| | Total | \$ 518,520.40 | \$ 222,493.56 | \$ 296,026.84 | 57.09% |

***We have increased the salary budget items to account for a new position. We estimated a start date of March 1, 2021.**

Conference Expenses:

\$600 - Association of Governmental Accountants (AGA) training for Kristen and Jared (1st Quarter)

\$150 - AGA training for all Internal Audit Staff (2nd Quarter)



Kentucky Retirement Systems

Internal Audit Administration



To: Members of the Audit Committee of the KRS Board of Trustees
 From: Kristen N. Coffey, CICA *KNC*
 Division Director, Internal Audit Administration
 Date: February 4, 2021
 Subject: Anonymous Reports Received

Since the last Audit Committee meeting, three cases have been added and two have been closed. Nine cases remain open. The open cases can be broken down as follows:

- * Three related to individuals retiring with prearranged agreement to return.
- * Two related to possible fraudulent disability payments.
- * Two related to possible fraudulent increases to retirement benefits.
- * One related to determining the entity that should be paying towards an individual's retirement.
- * One related to an entity improperly requiring employees to change pension plans.

| Date Reported | Issue | Current Action | Status |
|---------------|---|--|-------------------------|
| Various | Possible fraudulent disability payments. | Member has been notified that his benefits will be terminated. A hearing is in progress. A second member reported in this complaint is still being investigated. | Hearing in Progress |
| 8/31/2018 | Retire with prearranged rehire agreement. | Investigation is on going. Follow-up has been delayed based on current COVID-19 travel restrictions. | In Review |
| 12/13/2018 | Individual works at two different locations. One location is not paying towards retirement because the individual is classified as part-time; however, the person may work more hours than allowed for part-time. | ERCE is actively investigating and reaching out directly to the reporting employer for information that will corroborate or refute the allegation. | In Review |
| 7/22/2019 | Possible fraudulent disability payments. | This case is being actively monitored and caller has sent multiple photos. Member is in the middle of annual review. | In Review |
| 10/29/2019 | Possible fraudulent increase to retirement benefits | This pertains to three individuals and involves a separate (non-KRS related) legal case. KRS will apply a salary adjustment for each member. If the member's do not appeal, recoupment of overpayments will begin for the two members who have already retired. Third member will forfeiture retirement and receive a refund of contributions and interest. | Pending Appeal |
| 2/6/2020 | Fraudulent Overtime Reporting | Employee retired on 2/01/2020. Case will remain open until service credit issue is resolved. | Pending |
| 2/10/2020 | KERS employees being forced to switch to either KTRS or an Optional Retirement Plan. | Additional follow-up for records has been sent to entity's legal department. | Pending Receipt of Info |
| 5/21/2020 | Retire with prearranged rehire agreement. | Allegation is being reviewed by legal investigator. | In Review |
| 11/6/2020 | Retire with prearranged rehire agreement (returned as contractor). | Allegation is being reviewed by legal investigator. | In Review |
| 12/13/2020 | Possible individual is receiving retirement benefit as result of fraudulent marriage. | An individual can name anyone (spouse or otherwise) as their retirement beneficiary. Therefore, the allegation that the marriage may have been fraudulent has no impact on whether the individual was allowed to be named as beneficiary. However, in this case, a benefit has not been paid because the beneficiary form was not properly executed. Case closed as unsubstantiated. | Closed |
| 1/4/2021 | Possible fraudulent activity by retired employee. | Complaint alleged that retired member was receiving retirement and also being paid "under the table" at current job (current job not provided). Individual named in complaint was a member of KRS, but received a refund in 1973. There appears to be no violation related to KRS. Case closed as unsubstantiated. | Closed |



Kentucky Retirement Systems

Internal Audit Administration



To: Members of the Audit Committee of the KRS Board of Trustees

From: Kristen N. Coffey, CICA *KNC*
Division Director, Internal Audit Administration

Date: February 4, 2021

Subject: 2021 CERS and 2022 KERS Board of Trustee Election Update

County Employees Retirement System (CERS)

On January 20, 2021, electronic ballots were made available to all eligible voters in the CERS. On that same date, paper ballots were mailed to all eligible voters of CERS who either requested a paper ballot or did not have a valid email address on file with Kentucky Retirement Systems (KRS). Paper ballots were mailed to the address on file as of December 31, 2020. In accordance with the Kentucky Revised Statute 61.645(4)(f), returned ballots must be postmarked by March 1, 2021. Electronic voting will close on this same date. Election America/Yes Elections will certify the results and make them available to KRS on March 15, 2021.

Kentucky Employee Retirement Systems (KERS)

The terms of office for Raymond Campbell Connell and Sherry Kremer, Trustees for KERS, expire on March 31, 2022. Applications, cover letters, résumés, and release for criminal background checks are due to the KERS Executive Director, or designee, by July 31, 2021. Requests for nominations will be sent to the KERS membership in May 2021.

This is presented for informational purposes only.

No action is required of the Committee.



Kentucky Retirement Systems

Internal Audit Administration



To: Members of the Audit Committee of the KRS Board of Trustees
 From: Kristen N. Coffey, CICA *KNC*
 Division Director, Internal Audit Administration
 Date: February 4, 2021
 Subject: Status of Fiscal Year 2021 Projects

The Division of Internal Audit Administration is currently working on 18 projects: 2 Internal Audits (one critical), 5 Investment Reviews (two critical), and 11 Other Projects (six critical). Internal Audit has completed 16 projects for the fiscal year: 3 Internal Audits, 4 Investment Reviews (one critical), and 9 Other Projects (two critical).

| In Process | | | |
|-------------------|---|--|--|
| Type | Name | Description | Status |
| Internal Audit | CRITICAL: 2020-2 Reconciliation of Great Plains to eMARS and Coding of Expenditures | Internal Auditor will determine if there is a process in place to reconcile Great Plains to eMARS. If so, ensure this process is operating effectively and efficiently. Also determine if there is a process in place to ensure expenditures are properly coded in both Great Plains and eMARS. | Met with staff on 1/8 to discuss exceptions. Additional information was supplied that could clear some items. Working on draft report. |
| Internal Audit | 2021-5 System Access Review | Internal Auditor will review access employees have to various IT systems and determine if the access is reasonable and needed (to determine need, we will look at how often a user access the system). Ensure proper policies are followed when system access is granted, removed, and/or changed. | This project is on hold. Staff are working on Investment Compliance backlog. Goal is to start by 4/1/2021. |
| Investment Review | CRITICAL: 2021-3 Memorandum on Capital Commitments and Rec callable Distributions, as of 6/30/2020 | This was a special request by Investment Operations staff. Assistant Director will conduct an Agreed Upon Procedures once the scope of the review is determined. | Assistant Director will begin working on this as now that 2021-1 AUP Number of Investment Transactions is completed. |
| Investment Review | CRITICAL: 2021-6 Review of Public Equity and Fixed Income Settled Transactions 7/1/2017 to 6/30/2020 | Assistant Director and Internal Auditor will review Settled Transactions for Public Equity and Fixed Income. Review will cover fiscal year 2018 to 2020. Will start with 2020 and work backwards. | Review is in progress. All reports have been run from BNY Mellon. |
| Investment Review | 2021-8 FY 2021 2nd Quarter Review of Quarterly Settled Transactions and Capital Calls | Assistant Director and Internal Auditor will review capital calls for each quarter of fiscal year 2021. | Quarter 2 information became available on 1/25/2021. |
| Investment Review | 2021-9 FY 2021 3rd Quarter Review of Quarterly Settled Transactions and Capital Calls | Assistant Director and Internal Auditor will review capital calls for each quarter of fiscal year 2021. | Information not yet available |
| Investment Review | 2021-10 FY 2021 4th Quarter Review of Quarterly Settled Transactions and Capital Calls | Assistant Director and Internal Auditor will review capital calls for each quarter of fiscal year 2021. | Information not yet available |
| Other Projects | CRITICAL: HB 484 Policy Update Project | Director and Assistant Director are part of a team that is reviewing KRS policies and the updates needed as we moved to KPPA, CERS Board, and KRS Board. | Goal to Legal: 1/28/2021 Goal to Executive Management: 2/26/2021 Goal to CERS and KRS Boards: April 2022 |
| Other Projects | CRITICAL: HB 484 Investment Project | Assistant Director is working with the Division of Investments, Investment Ops and Legal staff on the impact of HB 484 on the Investment team. This will include updating policies and determining what modifications are needed to the hundreds of contracts as a result of the CERS separation. | Goal to Legal: 1/28/2021 Goal to Executive Management: 2/26/2021 Goal to CERS and KRS Boards: April 2022 |
| Other Projects | CRITICAL: CERS 2021 Election | Director and Assistant Director will work with KRS Election team and Election Services Vendor on the CERS 2021 election. | Ballots made available to eligible members on January 20, 2021. Electronic voting closes at 11:59 on March 1. Paper ballots must be postmarked by March 1. |
| Other Projects | CRITICAL: Process Documentation | Director and Assistant Director will ensure all Internal Audit procedures are documented and saved to the KRS Process Documentation SharePoint site. Eleven processes need to be documented. The following procedures still need to be added/update on the Process documentation site: Investment Committee Meetings; Risk Assessment/Audit Plan; Project Status Tracking, Audit Phases - Planning, Fieldwork, and Completion; Audit Follow-up; Recommendation Implementation; and Investment Compliance. | Goal Completion Date: 3/31/2021 Completed as of 12/7/2020: 2 processes |
| Other Projects | CRITICAL: Audit Committee Charter, Internal Audit Charter, and Policies Manual Update | Director and Assistant Director will update the Audit Charter, Internal Audit Charter, and Internal Audit Policy manual to reflect changes effective April 1, 2021. | Sent to Legal: 1/12/2021 Goal to Executive Management: 2/26/2021 Goal to Audit Committee: April 2021 |
| Other Projects | CRITICAL: 2021 Board Election Policy Update | Director and Assistant Director will create two Board Election Policies - one for CERS Board and one for KRS Board. | Sent to Legal: 1/12/2021 Goal to Executive Management: 2/26/2021 Goal to CERS and KRS Boards: April 2021 |
| Other Projects | Hiring a New Position | Director and Assistant Director are working with HR to hire an additional auditor. This individual will report to the Assistant Director and will help with Investment Compliance. | Goal Start Date: 3/1/2021 |
| Other Projects | Anonymous Tip Reporting | Director is working with Legal team to determine if changes are needed to the way anonymous tips are reported. | Met with Executive Mgt on 12/4/2021 to discuss how Red Flag reporting works. Follow-up on additional items schedule for 2/25/2021. |

Audit Committee Meeting - February 4, 2021 - Internal Audit Division Reports

| Type | Name | Description | Status |
|----------------|--------------------------------------|---|--|
| Other Projects | Compliance Report Updates | Assistant Director is working on updating the Investment Compliance reports presented to the Investment Committee. Updates are being made to match Investment Policy Statement requirements as well as suggestions made by Investment staff. Goal is for these reports to move to "value added" and not just after the fact information. | Goal Completion Date: 3/31/2021 |
| Other Projects | Asset Allocation Analysis in Tableau | Assistant Director will review Tableau and determine how it can be used for Investment Compliance activities. Tableau may have the capacity to make analysis of settled transactions much more efficient. Categories in the BNY Mellon include: source account numbers, shares/par; broker name base taxation amount, et al. In Tableau, we may be able to cross-reference the column titles in the Mellon reports and the manager reports. After that, the data will align automatically when merged. The intent is to allow us to analyze all transactions in a more robust and visual manner. This should save time on quarterly analysis and make the analysis more informative. | Goal Completion Date: 6/30/2021 |
| Other Projects | QAR Self-Assessment | All Internal Audit staff will work to complete Self-Assessment as required by Internal Audit Standards. | There is no estimate for this item. This will be completed as time and staffing allow. |

| Completed | | | |
|-------------------|---|--|--|
| Type | Name | Description | Completed Dates |
| Internal Audit | 2020-1 Procurement and Contract Management | Reviewed procurement and contract management processes for compliance with laws and regulations. Reviewed efficiency of the procurement process. | Completed By: Internal Auditor Final report issued: 8/20/2020 Presented to Audit Committee: 8/27/2020 |
| Internal Audit | 2020-3 KRS Perimeter Park West, Inc. Review FY 2020 | Reviewed accuracy and completeness of financial statements and compliance with contracts/agreements. Test 100% of transactions based on prior audit results. | Completed By: Director Final report issued: 9/1/2020 Presented to PPW Board: 9/17/2020 |
| Internal Audit | 2020-5 Process Documentation and Established Back-ups (Survey) | During our risk assessment for 2021, process documentation and established back-ups/cross-training were identified as risks. We will send a survey to KRS management and inquire as to who has been established as a back-up for key processes and if the procedures for these processes are documented. | Completed By: Director Memorandum Issued: 10/28/2020 Presented to Audit Committee: 11/5/2020 |
| Investment Review | CRITICAL: 2021-1 AUP Number of Investment Transactions | Compliance Officer will conduct an Agreed Upon Procedures related to risks associated with the number of investment transactions. | Completed By: Assistant Director Final report issued: 1/19/2020 Presented to Audit Committee: 2/4/2021 |
| Investment Review | 2021-2 Memorandum Concerning Ratio of Staff to Managers | Ratio of investment staff to managers was documented on the FY 20 risk assessment. Compliance Officer will determine the ratio of staff to investment managers and accounts. | Completed By: Assistant Director Memorandum Issued: 10/27/2020 Presented to Audit Committee: 11/5/2020 |
| Investment Review | 2021-4 Review of Quarter Capital Calls 7/1/2018 to 6/30/2020 | Review capital calls beginning in fiscal year 2018. This review had not been completed since 6/30/2017. | Completed By: Assistant Director Completed: 8/15/2020 |
| Investment Review | 2021-7 FY 2021 1st Quarter Review of Settled Transactions and Capital Calls | Quarterly review of fiscal year 2021 settled transactions and capital calls. | Completed By: Assistant Director Presented to Investment Committee: 2/2/2021 (part of Compliance Report) |
| Other Projects | Electronic Balloting RFP | Contract was awarded to complete electronic balloting services for CERS 2021 election. | Completed By: Director and Assistant Director. Final contract loaded in eMARS on 2/26/2020. |
| Other Projects | HB 484 Analysis | Analyze impact of HB 484 on rules and procedures governing membership, election, terms, filling vacancies, etc. for the new boards. | Completed By: Director Completed: 6/10/2020 |
| Other Projects | Review of KRS Website | Review areas of KRS website "owned" by Internal Audit. Submit updates as needed. | Completed By: Director Completed: 7/16/2020 |
| Other Projects | 2020 Board Election Policy Update | Update Board Election Policy as needed and to include procedures related to electronic balloting. | Completed By: Director and Assistant Director Approved by Board: 9/10/2020 |
| Other Projects | Documenting Standard Memos and Work Papers | Add all standard memos and work papers utilized by Internal Audit to the Internal Audit Team SharePoint Site. | Completed By: Director Completed: 9/18/2020 |
| Other Projects | Review of COOP | Review KRS Continuity of Operations Plan (COOP). Recommend changes as needed. | Completed By: Director Completed: 11/4/2020 |
| Other Projects | CRITICAL: Fiscal Year 2020 CAFR Review | Internal Audit staff performed a review of entire CAFR and SAFR. | Completed by: All IA Staff Presented to Board: 12/3/2020 |
| Other Projects | External Auditor RFP | Contract was awarded for FY 2021 external auditing services. | Completed by: Director and Assistant Director. Decision on contract made 1/7/2021. |
| Other Projects | CRITICAL: Trustee Application Changes | Changes are needed to the Trustee application. Proposed changes will be submitted to Communications and Executive Management for review. Changes will be approved by the Audit Committee. | Completed By: Director To Audit Committee for Approval: 2/4/2021 |



AGREED UPON PROCEDURES: NUMBER OF
INVESTMENT TRANSACTIONS
As of 1/14/21

January 19, 2021

We have performed the procedures described below, which were agreed to by the Division of Accounting (Accounting). The sufficiency of these procedures is solely the responsibility of the Accounting staff. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion on the Number of Investment Transactions. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Accounting staff, Kentucky Retirement Systems (KRS) Executive Management, the Audit Committee, and the KRS Board of Trustees, and is not intended to be, and should not be, used by anyone other than the specified parties. All reports are subject to Open Records Requests.

Agreed Upon Procedures and Results

1. For the first quarter of fiscal year 2021, we determined the average number of daily transactions for Non-U.S. Equity, High Yield/Specialty Credit, and Core Fixed Income.

To arrive at the averages below, we first retrieved BNY Mellon transaction detail reports for July 1, 2020 through September 30, 2020, for each asset class. These reports include all Pension and Insurance transactions. We then filtered the transactions by month and day, then averaged the daily number of all transactions. For informational purposes, data tables and graphs can be found in APPENDIX A.

Average daily transactions for the first quarter of fiscal year 2021 for each asset class are listed below:

a. Non-U.S. Equity

- i. July 2020: 112.78
- ii. August 2020: 90.48
- iii. September 2020: 93.23

b. High Yield/Specialty Credit

- i. July 2020: 111.96
- ii. August 2020: 90.48
- iii. September 2020: 119.04

c. Core Fixed Income

- i. July 2020: 241.60
- ii. August 2020: 267.26
- iii. September 2020: 281.42

2. For the first quarter of fiscal year 2021, we determined the average number of monthly transactions for U.S. Equity.

To arrive at the averages below, we first retrieved BNY Mellon transaction detail reports for July 1, 2020 through September 30, 2020, for U.S. Equity. These reports include all Pension and Insurance transactions. We then filtered the transactions by month and day, then averaged all transactions for the month. For informational purposes, data tables and graphs can be found in APPENDIX B.

The average number of monthly transactions for U.S. Equity for the first quarter of fiscal year 2021 is listed below:

U.S. Equity: 5,625.67

3. Provide the methodology used by the Division of Internal Audit to review daily transactions, including how issues are reported.

Internal Audit performs an analysis of settled transactions on a quarterly basis for Public Equity, which includes both U.S. and Non-U.S. Equities; Fixed Income; and Alternatives, which includes, but is not limited to, Private Equity, Real Estate, and Real Return. For the two former asset classes, the Compliance Officer examines sales, purchases, and income. For the latter, the Compliance Officer reconciles capital calls. The Compliance Officer retrieves transaction detail reports for Equities and Fixed Income and Statement of Change in Net Assets reports for Alternatives from BNY Mellon. Both Pension and Insurance transactions are included.

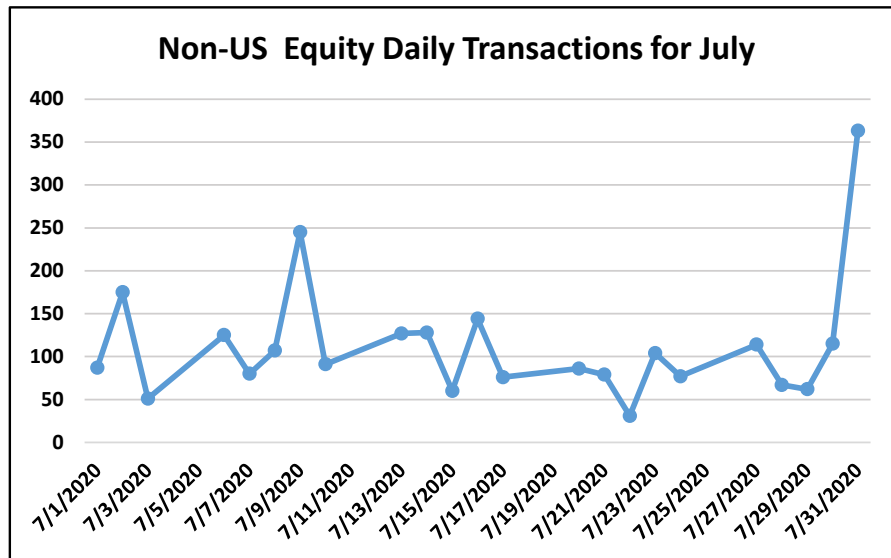
For Equities and Fixed Income, sales, purchases, and income transactions are filtered, then separated into a different spreadsheet. All of these transactions are randomized and then statistical parameters (confidence level, population size, and margin of error) are applied to determine the appropriate sample size. For Equity, the sampled transactions from BNY Mellon are reconciled with reports from our Managers. For Fixed Income, sales and purchases samples are reconciled with reports from our managers, while income reported by managers is compared to data gleaned from Bloomberg. All Alternatives capital calls are reconciled from BNY Mellon reports and capital call documents from managers.

Exceptions or anomalies would be reported to the Investment and Audit Committees. However, to date, there have not been any issues related to any asset class.

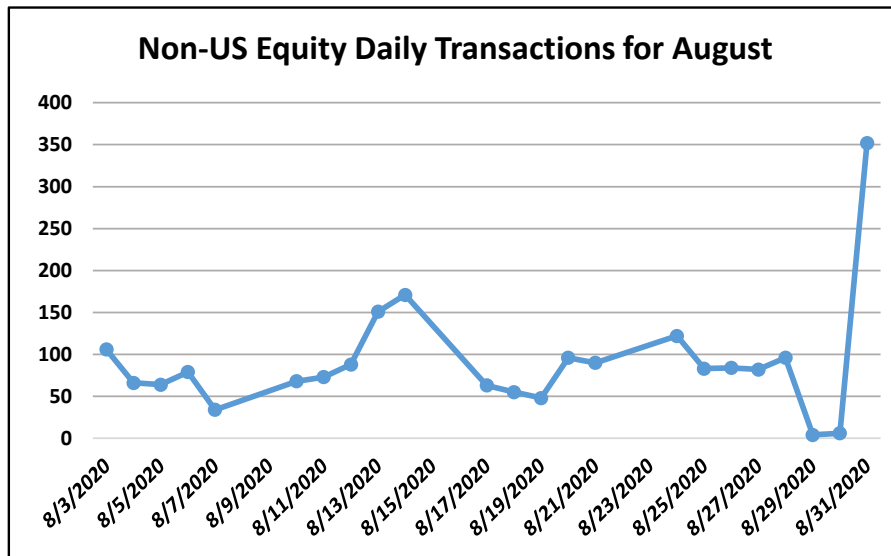
APPENDIX A

Non-U.S. Daily Transactions

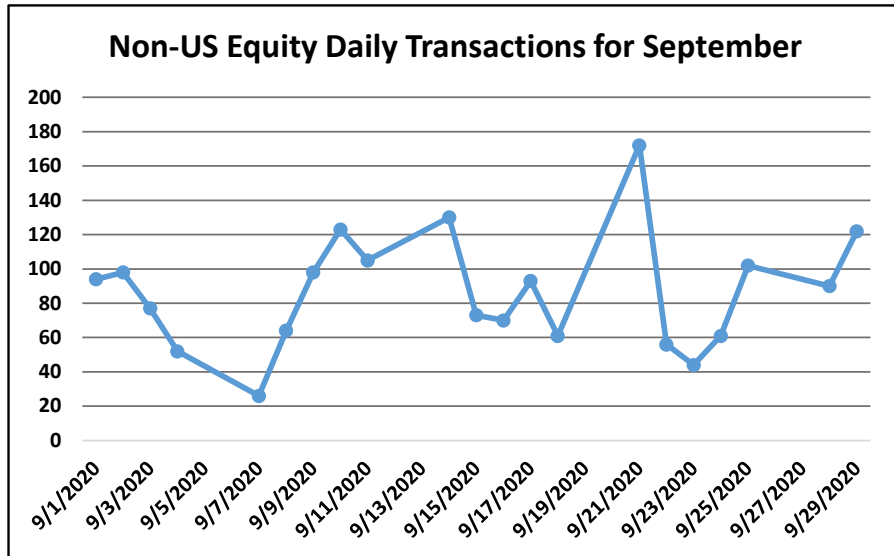
| Date | Transaction Count |
|----------------------|-------------------|
| 7/1/2020 | 87 |
| 7/2/2020 | 175 |
| 7/3/2020 | 51 |
| 7/6/2020 | 125 |
| 7/7/2020 | 80 |
| 7/8/2020 | 107 |
| 7/9/2020 | 245 |
| 7/10/2020 | 91 |
| 7/13/2020 | 127 |
| 7/14/2020 | 128 |
| 7/15/2020 | 60 |
| 7/16/2020 | 144 |
| 7/17/2020 | 76 |
| 7/20/2020 | 86 |
| 7/21/2020 | 79 |
| 7/22/2020 | 31 |
| 7/23/2020 | 104 |
| 7/24/2020 | 77 |
| 7/27/2020 | 114 |
| 7/28/2020 | 67 |
| 7/29/2020 | 62 |
| 7/30/2020 | 115 |
| 7/31/2020 | 363 |
| Grand Total | 2594 |
| Daily Average | 112.78 |



| Date | Transaction Count |
|----------------------|-------------------|
| 8/3/2020 | 106 |
| 8/4/2020 | 66 |
| 8/5/2020 | 64 |
| 8/6/2020 | 79 |
| 8/7/2020 | 34 |
| 8/10/2020 | 68 |
| 8/11/2020 | 73 |
| 8/12/2020 | 88 |
| 8/13/2020 | 151 |
| 8/14/2020 | 171 |
| 8/17/2020 | 63 |
| 8/18/2020 | 55 |
| 8/19/2020 | 48 |
| 8/20/2020 | 96 |
| 8/21/2020 | 90 |
| 8/24/2020 | 122 |
| 8/25/2020 | 83 |
| 8/26/2020 | 84 |
| 8/27/2020 | 82 |
| 8/28/2020 | 96 |
| 8/29/2020 | 4 |
| 8/30/2020 | 6 |
| 8/31/2020 | 352 |
| Grand Total | 2081 |
| Daily Average | 90.48 |

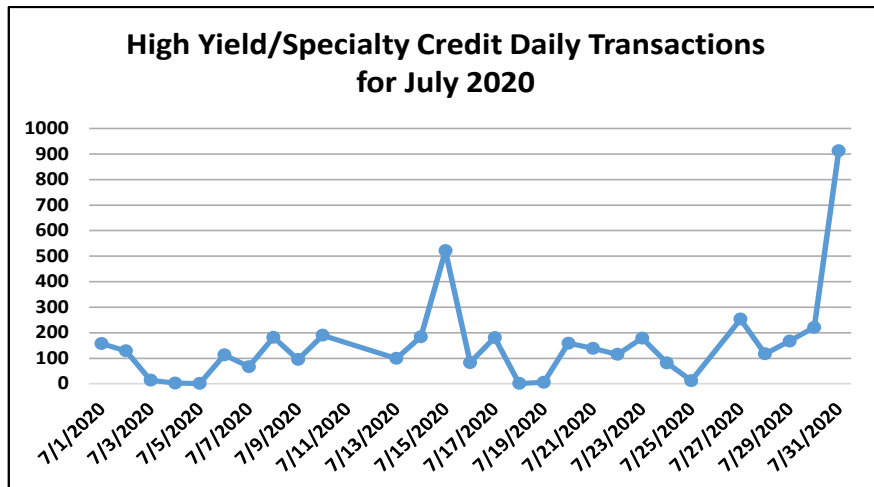


| Date | Transaction Count |
|----------------------|-------------------|
| 9/1/2020 | 94 |
| 9/2/2020 | 98 |
| 9/3/2020 | 77 |
| 9/4/2020 | 52 |
| 9/7/2020 | 26 |
| 9/8/2020 | 64 |
| 9/9/2020 | 98 |
| 9/10/2020 | 123 |
| 9/11/2020 | 105 |
| 9/14/2020 | 130 |
| 9/15/2020 | 73 |
| 9/16/2020 | 70 |
| 9/17/2020 | 93 |
| 9/18/2020 | 61 |
| 9/21/2020 | 172 |
| 9/22/2020 | 56 |
| 9/23/2020 | 44 |
| 9/24/2020 | 61 |
| 9/25/2020 | 102 |
| 9/28/2020 | 90 |
| 9/29/2020 | 122 |
| 9/30/2020 | 240 |
| Grand Total | 2051 |
| Daily Average | 93.23 |

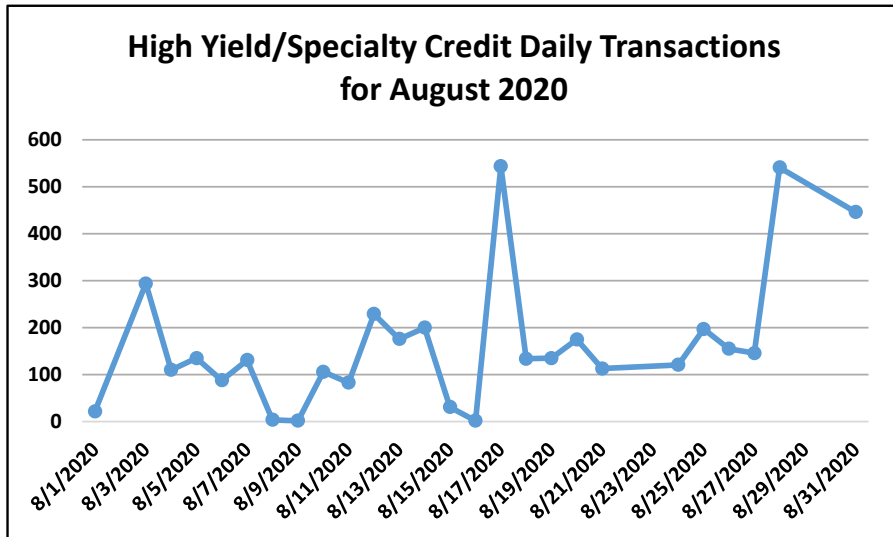


High Yield/Specialty Credit

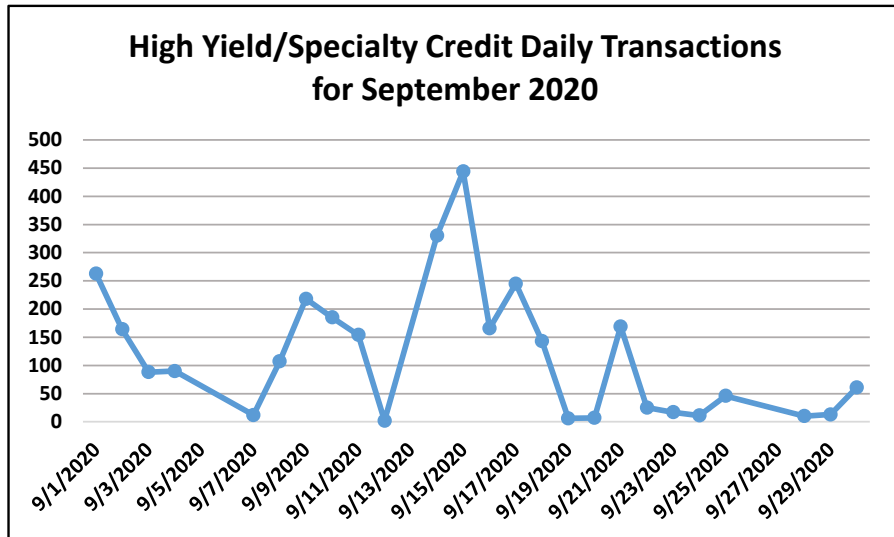
| Date | Transaction Count |
|----------------------|-------------------|
| 7/1/2020 | 158 |
| 7/2/2020 | 129 |
| 7/3/2020 | 14 |
| 7/4/2020 | 3 |
| 7/5/2020 | 1 |
| 7/6/2020 | 113 |
| 7/7/2020 | 67 |
| 7/8/2020 | 182 |
| 7/9/2020 | 95 |
| 7/10/2020 | 190 |
| 7/13/2020 | 99 |
| 7/14/2020 | 184 |
| 7/15/2020 | 521 |
| 7/16/2020 | 83 |
| 7/17/2020 | 181 |
| 7/18/2020 | 1 |
| 7/19/2020 | 6 |
| 7/20/2020 | 159 |
| 7/21/2020 | 139 |
| 7/22/2020 | 115 |
| 7/23/2020 | 179 |
| 7/24/2020 | 82 |
| 7/25/2020 | 12 |
| 7/27/2020 | 253 |
| 7/28/2020 | 117 |
| 7/29/2020 | 167 |
| 7/30/2020 | 221 |
| 7/31/2020 | 913 |
| Grand Total | 4384 |
| Daily Average | 156.57 |



| Date | Transaction Count |
|----------------------|-------------------|
| 8/1/2020 | 22 |
| 8/3/2020 | 294 |
| 8/4/2020 | 110 |
| 8/5/2020 | 135 |
| 8/6/2020 | 88 |
| 8/7/2020 | 131 |
| 8/8/2020 | 4 |
| 8/9/2020 | 2 |
| 8/10/2020 | 106 |
| 8/11/2020 | 83 |
| 8/12/2020 | 229 |
| 8/13/2020 | 176 |
| 8/14/2020 | 200 |
| 8/15/2020 | 31 |
| 8/16/2020 | 2 |
| 8/17/2020 | 544 |
| 8/18/2020 | 134 |
| 8/19/2020 | 135 |
| 8/20/2020 | 175 |
| 8/21/2020 | 113 |
| 8/24/2020 | 121 |
| 8/25/2020 | 197 |
| 8/26/2020 | 155 |
| 8/27/2020 | 146 |
| 8/28/2020 | 541 |
| 8/31/2020 | 446 |
| Grand Total | 4320 |
| Daily Average | 166.15 |

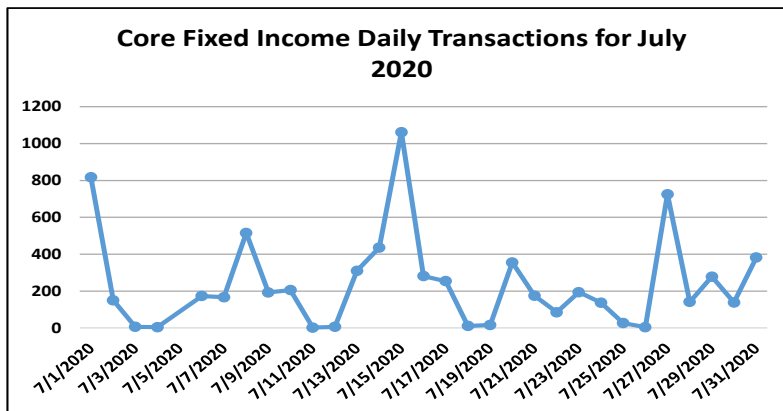


| Date | Transaction Count |
|----------------------|-------------------|
| 9/1/2020 | 263 |
| 9/2/2020 | 164 |
| 9/3/2020 | 88 |
| 9/4/2020 | 90 |
| 9/7/2020 | 12 |
| 9/8/2020 | 107 |
| 9/9/2020 | 218 |
| 9/10/2020 | 185 |
| 9/11/2020 | 154 |
| 9/12/2020 | 2 |
| 9/14/2020 | 330 |
| 9/15/2020 | 444 |
| 9/16/2020 | 166 |
| 9/17/2020 | 245 |
| 9/18/2020 | 143 |
| 9/19/2020 | 6 |
| 9/20/2020 | 7 |
| 9/21/2020 | 169 |
| 9/22/2020 | 25 |
| 9/23/2020 | 17 |
| 9/24/2020 | 11 |
| 9/25/2020 | 46 |
| 9/28/2020 | 10 |
| 9/29/2020 | 13 |
| 9/30/2020 | 61 |
| Grand Total | 2976 |
| Daily Average | 119.04 |

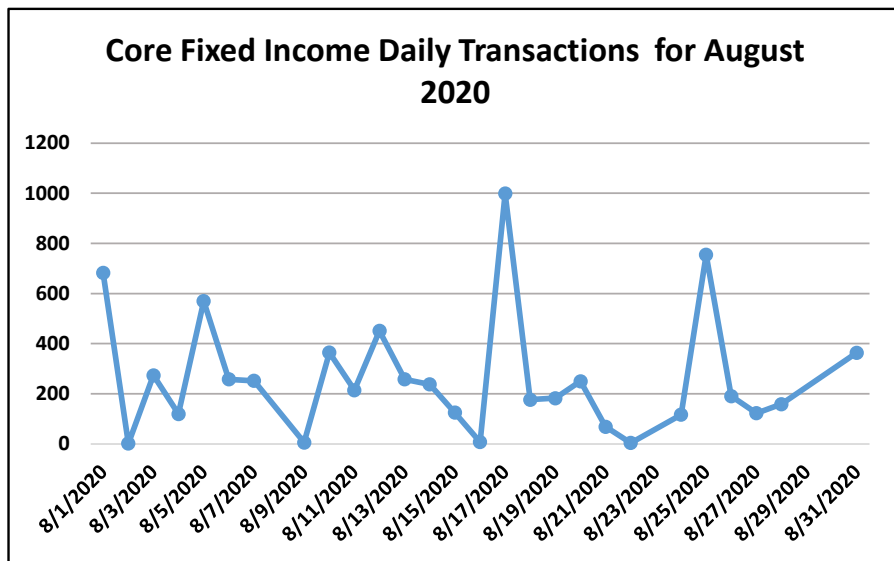


Core Fixed Income

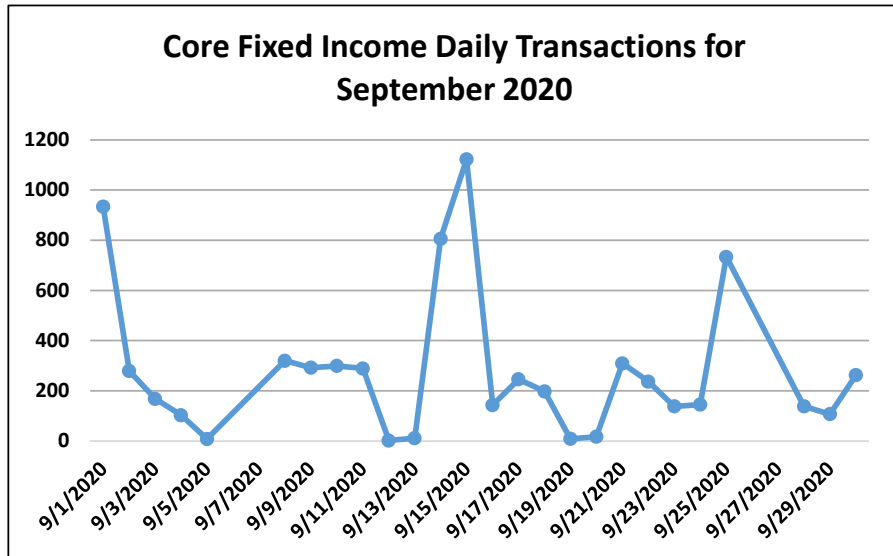
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| 7/4/2020 | 4 |
| 7/6/2020 | 173 |
| 7/7/2020 | 167 |
| 7/8/2020 | 515 |
| 7/9/2020 | 193 |
| 7/10/2020 | 205 |
| 7/11/2020 | 2 |
| 7/12/2020 | 6 |
| 7/13/2020 | 310 |
| 7/14/2020 | 436 |
| 7/15/2020 | 1062 |
| 7/16/2020 | 281 |
| 7/17/2020 | 254 |
| 7/18/2020 | 11 |
| 7/19/2020 | 16 |
| 7/20/2020 | 355 |
| 7/21/2020 | 175 |
| 7/22/2020 | 85 |
| 7/23/2020 | 194 |
| 7/24/2020 | 137 |
| 7/25/2020 | 26 |
| 7/26/2020 | 4 |
| 7/27/2020 | 725 |
| 7/28/2020 | 141 |
| 7/29/2020 | 278 |
| 7/30/2020 | 138 |
| 7/31/2020 | 382 |
| Grand Total | 7248 |
| Daily Average | 241.60 |



| Date | Transaction Count |
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| 8/3/2020 | 274 |
| 8/4/2020 | 120 |
| 8/5/2020 | 570 |
| 8/6/2020 | 258 |
| 8/7/2020 | 252 |
| 8/9/2020 | 6 |
| 8/10/2020 | 365 |
| 8/11/2020 | 215 |
| 8/12/2020 | 451 |
| 8/13/2020 | 258 |
| 8/14/2020 | 238 |
| 8/15/2020 | 125 |
| 8/16/2020 | 8 |
| 8/17/2020 | 999 |
| 8/18/2020 | 177 |
| 8/19/2020 | 183 |
| 8/20/2020 | 250 |
| 8/21/2020 | 69 |
| 8/22/2020 | 4 |
| 8/24/2020 | 117 |
| 8/25/2020 | 755 |
| 8/26/2020 | 191 |
| 8/27/2020 | 123 |
| 8/28/2020 | 159 |
| 8/31/2020 | 364 |
| Grand Total | 7216 |
| Daily Average | 267.26 |



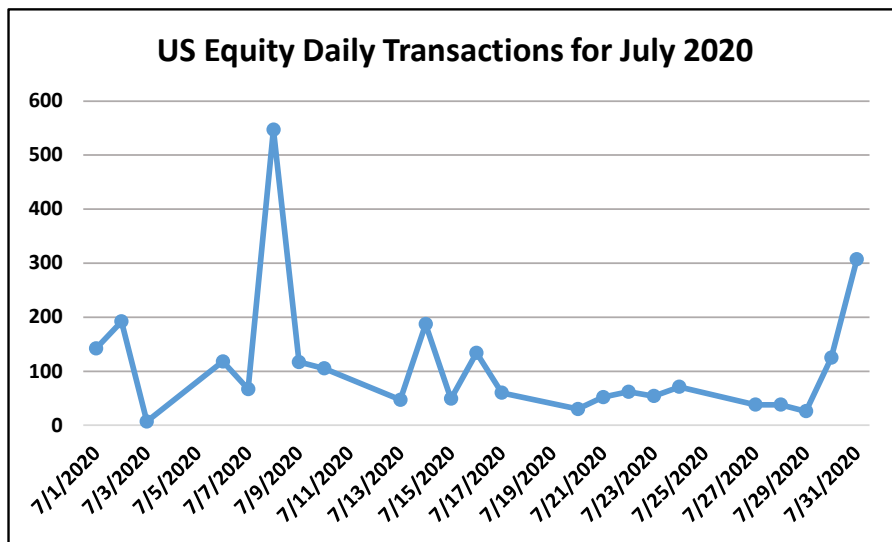
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| 9/8/2020 | 320 |
| 9/9/2020 | 292 |
| 9/10/2020 | 299 |
| 9/11/2020 | 289 |
| 9/12/2020 | 2 |
| 9/13/2020 | 11 |
| 9/14/2020 | 806 |
| 9/15/2020 | 1122 |
| 9/16/2020 | 143 |
| 9/17/2020 | 246 |
| 9/18/2020 | 198 |
| 9/19/2020 | 9 |
| 9/20/2020 | 17 |
| 9/21/2020 | 309 |
| 9/22/2020 | 237 |
| 9/23/2020 | 138 |
| 9/24/2020 | 145 |
| 9/25/2020 | 734 |
| 9/28/2020 | 138 |
| 9/29/2020 | 107 |
| 9/30/2020 | 263 |
| Grand Total | 7317 |
| Daily Average | 281.42 |



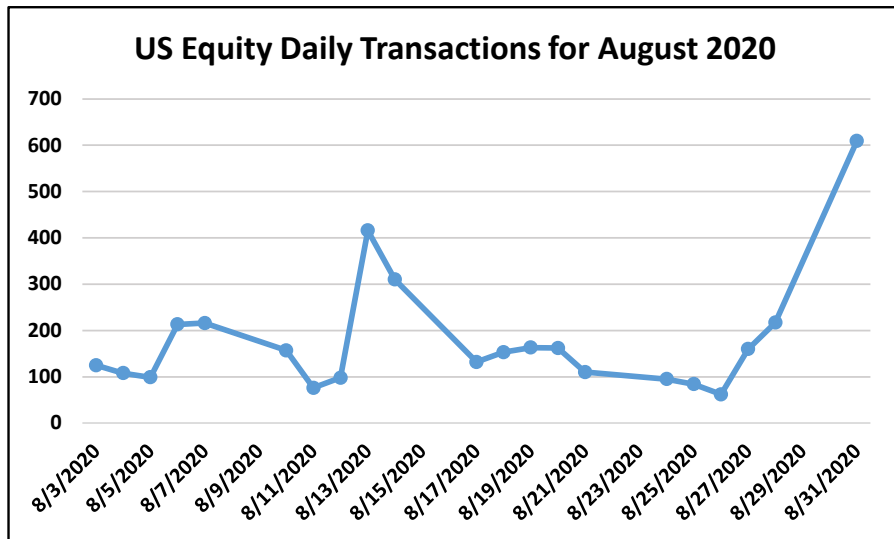
APPENDIX B

U.S. Equity

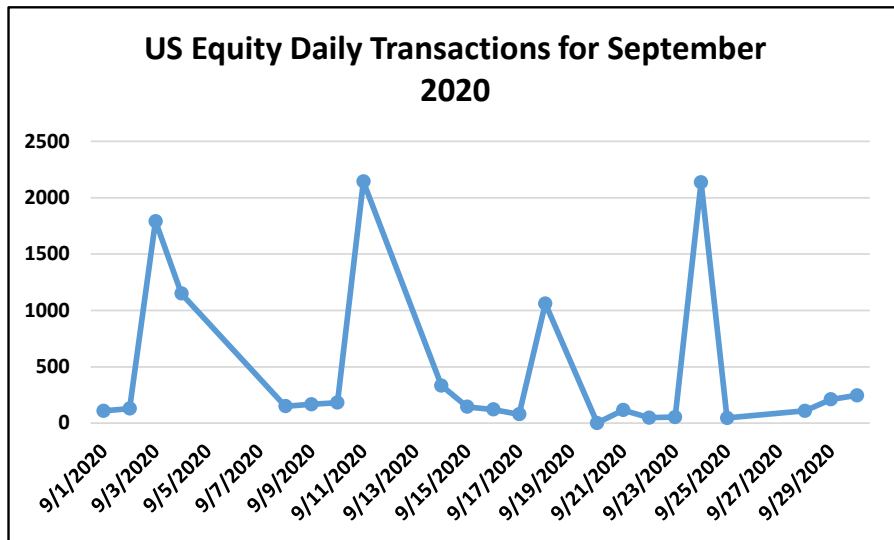
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| 7/14/2020 | 187 |
| 7/15/2020 | 49 |
| 7/16/2020 | 134 |
| 7/17/2020 | 60 |
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| 7/21/2020 | 52 |
| 7/22/2020 | 62 |
| 7/23/2020 | 54 |
| 7/24/2020 | 71 |
| 7/27/2020 | 38 |
| 7/28/2020 | 38 |
| 7/29/2020 | 26 |
| 7/30/2020 | 125 |
| 7/31/2020 | 307 |
| Grand Total | 2575 |
| Daily Average | 111.96 |



| Date | Transaction Count |
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| 8/4/2020 | 108 |
| 8/5/2020 | 99 |
| 8/6/2020 | 213 |
| 8/7/2020 | 216 |
| 8/10/2020 | 157 |
| 8/11/2020 | 76 |
| 8/12/2020 | 98 |
| 8/13/2020 | 416 |
| 8/14/2020 | 310 |
| 8/17/2020 | 132 |
| 8/18/2020 | 153 |
| 8/19/2020 | 163 |
| 8/20/2020 | 162 |
| 8/21/2020 | 110 |
| 8/24/2020 | 95 |
| 8/25/2020 | 84 |
| 8/26/2020 | 62 |
| 8/27/2020 | 160 |
| 8/28/2020 | 217 |
| 8/31/2020 | 609 |
| Grand Total | 3765 |
| Daily Average | 179.29 |



| Date | Transaction Count |
|----------------------|-------------------|
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| 9/2/2020 | 130 |
| 9/3/2020 | 1792 |
| 9/4/2020 | 1149 |
| 9/8/2020 | 150 |
| 9/9/2020 | 168 |
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| 9/11/2020 | 2144 |
| 9/14/2020 | 334 |
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| 9/18/2020 | 1061 |
| 9/20/2020 | 1 |
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| 9/22/2020 | 49 |
| 9/23/2020 | 54 |
| 9/24/2020 | 2137 |
| 9/25/2020 | 46 |
| 9/28/2020 | 110 |
| 9/29/2020 | 211 |
| 9/30/2020 | 247 |
| Grand Total | 10536 |
| Daily Average | 478.91 |





6 Myths of Business Ethics

Internal auditors should examine several “tacit truths” that often hinder organizational ethics.

✍ Matej Drašček

🕒 October 15, 2019

Recent corporate scandals at companies such as Nike, Volkswagen, and Wells Fargo have spotlighted the negative impact of poor ethical cultures. Meanwhile, public trust in business and government is low.



Ethics is a key part of corporate governance. The past three decades have seen several moves to improve business governance and ethics: The Committee of Sponsoring Organizations of the Treadway Commission’s *Internal Control–Integrated Framework*, the U.S. Sentencing Reform Act, and the U.S. Sarbanes-Oxley Act of 2002 and similar legislation in other countries.

Ethics is a cornerstone of internal auditing, as well, both in terms of the ethics of practitioners and the profession’s role in providing assurance of organizations’ ethical practices. The *International Standards for the Professional Practice of Internal Auditing* Standard 2110: Governance calls on the internal audit function to assess the organization’s ethical climate, and The IIA’s Practice Guide on Evaluating Ethics-related Programs and Activities describes procedures to help auditors review organizational ethics.

Yet, in addressing ethics, organizations and internal audit often are hindered by several myths. Internal auditors should step back and assess whether these “tacit truths” about ethics are actually helping organizations become more ethical.

Myth 1: The code of Conduct Supports Ethical Behavior

The first step in planning an audit of ethics is to check whether the organization has a code of ethics or conduct designed to help the organization and its stakeholders

behave ethically. In fact, most publicly traded companies around the world are legally required to have a code in place.

However, the main risk is not whether the code of conduct exists, but how it is used in the organization. There is mixed evidence that conduct codes actually help improve the ethical climate. Implementing a code of conduct could reduce ethical behavior, according to a 2011 study published in *Decision Sciences Journal*. A 2005 Harvard Business School study shows that the main goal of such codes is not to improve an organization's ethical climate but to reduce possible legal fines in case of prosecution. Moreover, a 2018 *Harvard Business Review* study conducted by Hui Chen and Eugene Soltes found that a code of ethics has no impact on ethical decision-making.

How to address this myth Internal auditors should examine the actual practices of their organization's code of conduct. Employees annually signing the code, checking for specific compliance policies in place to support and provide additional guidance on key components of the code, and conducting focus groups or surveys to assess the code of conduct are not enough. Based on various behavior experiments, the best practice is to require decision-makers to read and sign a statement that they are complying with the code before making every major decision, according to the book *The Honest Truth About Dishonesty* by Dan Ariely.

Myth 2: The Compliance Program Helps the Organization Become More Ethical

The average multinational company spends several million dollars a year on compliance, which can be even greater in highly regulated industries such as finance and defense, according to the 2018 *Harvard Business Review* article by Chen and Soltes. Despite such spending, executives complain that compliance does not offer any tangible ethical benefits. Putting these two trends together, executives are struggling to see how compliance can help improve ethics in the organization.

Compliance programs are caught in the same dilemma as ethics codes: The primary goal is to satisfy regulatory requirements or reduce penalties, rather than actually help the organization become more ethical. Internal auditors also should keep in mind that compliance issues are not the same as ethical issues — what is legal is not the same as what is ethical and vice versa.

How to address this myth For compliance programs to have a meaningful impact, internal auditors need to test what works and what doesn't. The compliance program should experiment and innovate. One way is to test assumptions about how people actually behave versus what they say they do. Compliance should test which programs or internal controls work — using hypothesis testing or control and testing groups — to see why people do not follow the rules and how rules should be presented to them. For example, some people respond more to visual information, so for them, rules should be presented in a different form than for those who respond more to audio.

Myth 3: Whistleblowing Tolls Reduce the Risks of Unethical Behavior

The recent case of Nike, which faces gender discrimination lawsuits despite taking steps to alter its culture, shows that sometimes, even if the tools of enhancing ethics in an organization are enforced and communicated, unethical behavior may persist. EY's 14th Global Fraud Survey finds that people do not want to report wrongdoing and that reporting comes with significant risk. Challenging the status quo in any organization threatens people's status and relationships with their supervisors and colleagues. Moreover, whistleblowing can be a self-serving tool when combined with the bystander effect — when a person is in trouble, others who are present often fail to intervene because they assume other people will do so or because they think it's not their place to act.

How to address this myth The objective of whistleblowing should be to detect wrongdoing more timely. There are several ways whistleblowing can achieve this goal:

- Establish legal protection for whistleblowing at the national, industry, organizational, and labor contract levels.
- Offer financial benefits to whistleblowers.
- Test whether the hotline works and is confidential — for example, by using “mystery tester” reports.
- Conduct a mock performance of unethical behavior, such as deliberately backdating and signing a document in front of employees or staging an act of employee harassment, to test whether anyone reports it.

Myth 4: More Training in Ethics is Better

The common way to measure ethical training programs is with completion rates, which are normally between 90% and 95%, according to Deloitte and *Compliance Week's* 2016 Compliance Trends Survey. The problem is that this metric shows neither the quality of the training nor its effectiveness. Research by Carmel Herington and Scott Weaven shows that more training in ethics is not better and can sometimes reduce the engagement of employees. However, training programs are easy to measure, and managers therefore encourage using them.

How to address this myth The organization should strive for the quality or customization of training for each employee. Ethical behavior is not something that is the result of policies but is a practice that, as Aristotle says, becomes part of the person when in use. Organizations should tailor ethics programs to the individual's specific need, moral development, and character. At the very least, customization should be based on functions and corporate hierarchy, followed by measurement of employees' moral development, with subsequent training sessions grouped based on the results. Ideally, training should be conducted in person rather than online and use real examples from people and organizations — especially ethical dilemmas that do not have an easy fix.

Myth 5: Individual Unethical Character Can Be Curbed With the Right Internal Controls

One outcome of the 2008 financial crisis is that it provided evidence that the character of executives was a contributing factor to the worldwide crisis. For auditors, it should be clear that personality and character are not the same. The main difference is that personality may change over time, but character remains the same.

Also, personality is the range of distinctive personal qualities and traits of an individual, but character refers to a set of morals and beliefs that defines how the individual treats others or behaves with others and himself. Changing character is not possible, though organizations are spending millions of dollars on these kinds of programs.

How to address this myth When an employee is already in the organization, it is fruitless to try to change his or her character to become more ethical. The root cause lies in the hiring process. Human resources practices are normally good at testing or examining the technical competencies of candidates as well as evaluating personal

traits. When it comes to testing the ethical character of the candidates, most organizations fall flat. Internal auditors should check whether the organization's hiring practices examine job candidates' moral development. One well-established test is the Heinz dilemma, a thought experiment developed by psychologist Lawrence Kohlberg to assess moral reasoning skills, which ranks participants along six stages ranging from obedience to universal ethical principles.

Myth 6: Goals Related to Ethics or Compliance Help Organizations and Individuals Behave More Ethically

When Enron went bankrupt, both independent investigators and company officials were clear: Enron's goal-setting practices, which involved setting difficult and specific performance goals for employees, were at the heart of the misconduct. In fact, many of the goals were connected directly to compliance and ethics, such as ethics training completion rates and regulatory fines paid. Moreover, a growing body of academic research demonstrates that giving people specific, challenging performance goals can cause them to cheat on tasks or misrepresent their performance. In addition, pressures that companies face striving for quarterly earnings targets or personal goals in employees' annual appraisal interviews can contribute to unethical behaviors.

How to address this myth If goals can lead to unethical behavior, following the organization's purpose can help build ethical behavior, according to *Nine Lies About Work* by Marcus Buckingham and Ashley Goodall. When the organization has a purpose beyond maximizing value or profit, employees develop a sense of belonging and behave more ethically no matter the specified goals. Moreover, strides in ethical behavior result from practice and repetition, which should be integral to the organization's approach.

Reflective thinking can help with this process. Reflective thinking is the critical-thinking process that refers specifically to analyzing and making judgments about what has happened. Reading clubs that feature books that deal with ethical issues, regular meetings about ethical decision-making, and ethics "hackathons" — exercises that examine the ethical implications of a particular technology — are some methods to foster reflective thinking in the organization.

Being Courageous

In letting go of these well-intentioned but misguided myths about ethics, internal auditors should use critical thinking to challenge principles or practices that seem to be great at first, but actually could only be fads. The foundations of critical thinking are Socratic questioning of evidence, closely examining reasoning and assumptions, analyzing basic concepts, and tracing implications both of what is said and of what is done. Especially where business ethics has challenges and old ways of doing things that do not work anymore, critical thinking becomes essential.

Courage is another integral part of auditing ethics. To speak up and show where the ethical risks lie sometimes involves going beyond the limits of the organization. Internal auditors should have the courage to go further and not be afraid.

Ethics is a struggle against human nature. New threats lie everywhere, and sometimes people test the boundaries. It is the auditor's role to gather his or her courage and say "no" to these temptations, and to believe that sometimes it takes just one individual to change the way people and organizations behave.

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The Seducer's Game

A new methodology illustrates the psychology behind modern-day frauds and offers a tool to limit risks within organizations.

 Sanya Morang and Steve Morang

 November 10, 2020

Intelligent, innovative, witty, charming, persistent, optimistic, bold, adaptable, and business savvy — these often are the key traits of a leader. But what if those traits mask other, less exemplary characteristics, such as being manipulative, deceptive, fearless, and thinking he or she is untouchable, while also lacking any sense of integrity, honesty, and empathy? Unfortunately, these traits can coincide within the same person.



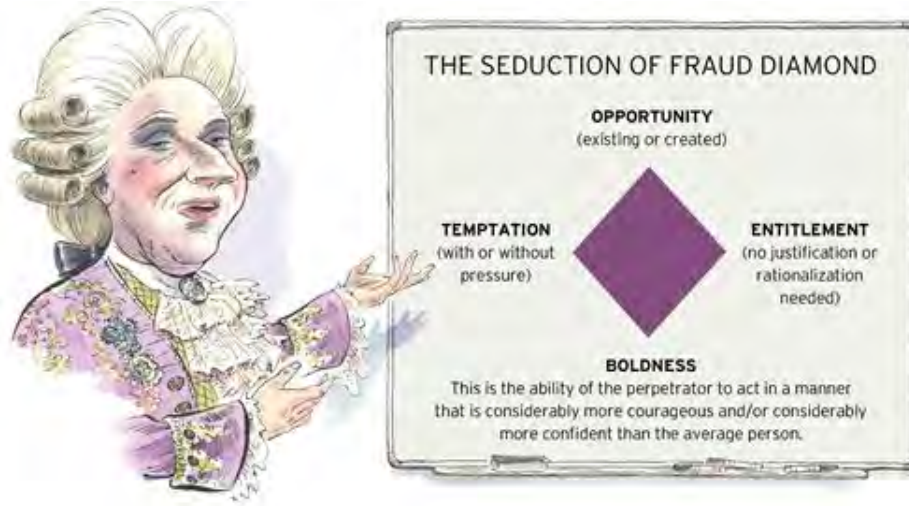
The unique combination of these personality traits defines a seducer, which can be seen in modern-day fraudsters such as Theranos' Elizabeth Holmes and Fyre Festival's Billy McFarland. Within the Seduction of Fraud methodology, seduction refers to a psychological process that often plays a significant role in contemporary frauds. Therefore, it is important for internal auditors to understand the seduction of fraud and how it relates to fraud prevention, detection, and investigation within their own organizations.

The Seduction of Fraud Diamond

For decades, internal auditors have relied on the elements of the Fraud Triangle — pressure, opportunity, and rationalization — to understand fraud and develop internal controls that limit the risk of fraud to their organizations. While experts have provided alternatives to the Fraud Triangle, a new approach can be used to understand and prevent the latest variations of fraud, what we call Big Frauds, from occurring. These

Big Frauds — such as Fyre Festival, Theranos, Volkswagen, and Wells Fargo — are similar to their traditional counterparts, yet stark differences become apparent under evaluation. It was through this evaluation that we realized the limitations of the Fraud Triangle and developed a tool to replace it — The Seduction of Fraud Diamond (See “The Seduction of Fraud Diamond” below).

There are differences between the Fraud Triangle approach and the Seduction of Fraud methodology. First, it is important to understand



the original intent of Donald Cressey, who is attributed as the creator of the Fraud Triangle. As a criminologist, Cressey wanted to understand why trusted employees without a history of unethical or illegal behavior would decide to betray their employers. So, after excluding from his study anyone with a criminal record or a history of unethical behaviors, Cressey interviewed inmates who were first-time embezzlers to determine any similarities among them and try to understand their motivations. His observations and key takeaways resulted in the well-known attributes of the Fraud Triangle. But the study’s objectives and parameters point out obvious limitations in applying the Fraud Triangle to a wide array of modern white-collar schemes and perpetrators.

The Fraud Triangle’s primary weakness is its basis of starting with an honest person — a person who needs a combination of specific motivations and circumstances to commit fraud. The Fraud Triangle fails to explain why most people involved in the Big Frauds had no history of criminal activity or unethical behaviors, yet committed fraud even though there were no circumstances that justified their behavior.

The Psychology of Fraud

The Seduction of Fraud methodology examines human behavior and ethical decision-making related to fraud. Using this methodology, auditors not only rely on traditional understanding within the anti-fraud and audit community, but they also reach into the fields of analytical psychology, psychiatry, literature, philosophy, and religious studies. Combining these divergent areas of study can bridge the gap between fraud prevention, ethics, and human behavior.

As a psychological process, seduction has existed since the beginning of time. It is described in religious scripture in the Garden of Eden; historical chronicles of Cleopatra's power and control; and 18th century Giacomo Casanova's detailed use of seduction as a tool to commit frauds, cons, and social engineering. From an early age, Casanova understood the importance of reading the emotions of others, which allowed him to manipulate and deceive, and become one of the most infamous con artists in history.

Understanding the true meaning of the Seduction of Fraud requires removing the veil of normal human behavior to look earnestly at the inner core of humans to realize their true motivations. The Seduction of Fraud Diamond starts with a temptation, which might involve some sort of pressure, but does not require it. Once the temptation is set, the next part of the psychological process begins: deception. The goal of seduction is to gain power and control over the person being defrauded — not through force, but by subtle coercion. The seducer's aim is to make victims feel as if they are in control and making decisions on their own, for their own benefit. It is only after the fraud is exposed that the illusion becomes apparent. Therefore, seducers can either use the Seduction of Fraud to commit fraud themselves, or they can use it to convince other people to commit fraud or perform unethical actions without their full knowledge or understanding.

Attributes of the Seducer

Understanding the attributes of the Seduction of Fraud Diamond and their application through audit procedures can help in the design of effective internal controls. While simple frauds still exist — such as the trusted bookkeeper who steals to pay for her husband's gambling addiction — they are no longer the largest risks to the organization. It is the

Common Seducer Personality Traits

The personality traits that historical seducers and modern-day fraudsters share include being:

modern-day seductive fraudsters who will more likely cause turmoil in an organization at a multitude of levels — financial, reputational, legal, compliance, etc.

While many of the seducer's personality traits are positive attributes, it's the traits that are missing that cause problems (See "Common Seducer Personality Traits" at right). For example, integrity, loyalty, and empathy are all missing, which should be a huge red flag for an auditor. Boldness without integrity can easily turn villainous. Additionally, when boldness is combined with any other negative personality attribute or personality disorder, such as narcissism or psychopathy, it can be a considerable threat to an organization. While opportunity is the most self-explanatory attribute of the Seduction of Fraud Diamond and the Fraud Triangle, the main difference is that in the Fraud Diamond, opportunity can be created, whereas the Fraud Triangle implies that opportunity must already exist. It is unchecked boldness that allows a potential fraudster to exploit existing opportunities or, if needed, create new opportunities. Furthermore, in many of today's social engineering schemes, fraudsters use psychological manipulation to reach their goals.

- Improvisational
- Flexible
- Innovative
- A risk taker
- Intelligent
- Charming
- Bold
- Assertive
- Discerning
- Persistent
- Witty
- Reinventive
- Business savvy
- Adaptable
- Manipulative
- Deceptive
- Fearless

Investigation and Analysis

Another weakness inherent to the Fraud Triangle is that it relies on a functioning conscience. The conscience is meant to warn a person when making questionable decisions before violating an internal boundary. Even when a person has a conscience, his or her moral compass might be faulty. For example, when during a research study we asked fraudsters to explain whether their conscience bothered them when they were planning the fraud, there were recurring responses: "Yes, but only for a few minutes." Therefore, internal auditors must consider the possibility that a perpetrator's conscience may prohibit his or her moral compass from functioning correctly.

A faulty conscience may be a sign of narcissism, but not every person who is narcissistic or has narcissistic personality traits is a fraudster, and vice versa. Therefore, it is crucial to be conscientious about conclusions that are not substantiated through factual evidence. This is where an auditor's investigative skills can affirm or dispel any initial concerns.

Alongside narcissism, a faulty moral compass explains an increase in entitlement, a key attribute of the Seduction of Fraud Diamond. Self-aggrandizing behavior, which recent studies show is increasingly more common in today's society, often leads to entitlement — a criterion used to diagnose a person with narcissistic personality disorder.

The Fraud Triangle's final weakness is that an employee's privacy makes it impossible for internal auditors and management to understand or analyze external pressures on that employee. This does not mean organizations need to or should conduct psychological profiles on every employee within the organization, but, at the very least, internal auditors should sharpen their skills of discernment using the Seduction of Fraud approach. Using the Seduction of Fraud Diamond will enable auditors to be attentive to potential behavioral red flags. If a person is under careful observation, and the number of red flags begins to accumulate, auditors can then consider what actions, if any, should be taken.

Update Your Toolbox

Internal auditors need to understand that individuals do not necessarily fit into the framework as defined by the Fraud Triangle. By updating their professional toolbox to improve their analysis, internal auditors can better understand human behavior and detect potential behavioral red flags that could be indicators of the next Big Fraud. Internal auditors can use the insights provided by the Seduction of Fraud Diamond to prevent similar scandals at their own organizations.

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