

# Board Meeting - February 18, 2021 (February 18, 2021)

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**KENTUCKY RETIREMENT SYSTEMS  
BOARD OF TRUSTEES SPECIAL CALLED QUARTERLY MEETING  
FEBRUARY 18, 2021 at 10:00 A.M., EASTERN  
VIA LIVE TELECONFERENCE/FACEBOOK LIVE  
AGENDA**

1. Roll Call
2. Public Comment
3. Approval of Minutes – December 3, 2020\*
4. Audit Committee Report – John Chilton and Kristen Coffey
  - GASB 68 and 75 Proportionate Share Audits\* - Connie Davis, Dean Dorton Allen Ford
  - Approval of Hazardous Duty Positions\*- D’Juan Surratt
  - Application for Trustee Elections\* – Kristen Coffey
  - Informational Reports:
    - Quarterly Financial Statements as of December 31, 2020 (unaudited) including Cash Flows and Administrative Expenses – Rebecca Adkins
    - Employer Penalty Waivers – Rebecca Adkins
    - Outstanding Employer Invoices - Rebecca Adkins
5. Investment Committee and Portfolio Quarterly Report – Prewitt Lane, Steven Herbert
6. Retiree Health Care Committee Report – David Rich, Connie Pettyjohn and Humana
7. Northern Kentucky University Cessation Resolution\* - Erin Surratt
8. New Administrative Regulation, 105 KAR 1:360, Hybrid Cash Balance Plan (“Tier III”)\* - Carrie Bass
9. Legislative Update – David Eager
10. CERS Separation Update – David Eager
11. KRS Administrative Update – David Eager
12. Future Pension Plan Liability Funding – Dave Harris
13. Closed Session [Pending Litigation KRS61.810(1)(c)]
14. Adjourn

*\*Board Action Required*



**MINUTES OF MEETING #432  
BOARD OF TRUSTEES KENTUCKY RETIREMENT SYSTEMS  
QUARTERLY MEETING DECEMBER 3, 2020 AT 10:00A.M.  
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 meeting of the Board of Trustees held on December 3, 2020 the following members were present: David Harris (Chair), Joe Brothers, John Chilton, John Cheshire, Raymond Connell, Kelly Downard, JT Fulkerson, Joseph Grossman, Sherry Kremer, Matthew Monteiro, Keith Peercy, Betty Pendergrass, Jerry Powell, David Rich and Sec. Gerina Whethers. Staff members present were David Eager, Rebecca Adkins, Erin Surratt, Kathy Rupinen, Connie Davis, Kristen Coffey, Ann Case, Carrie Bass, Shaun Case, Phillip Cook, and Alane Foley.

Mr. Harris called the meeting to order.

Ms. Alane Foley called roll.

Mr. Harris introduced agenda item *Approval of Minutes- November 12, 2020*. A motion was made by Mr. Brothers and was seconded by Mr. Rich to approve the minutes as presented. The motion passed unanimously.

Mr. Grossman referred back to Mr. Jim Carroll's public comment from the November 2020 meeting requesting that meeting material be posted to the KRS website prior to the meeting, and wanted to confirm that this was completed. KRS staff did confirm that meeting material was posted to the website prior to the meeting.

Mr. Harris introduced agenda item *Actuarial Valuations*. Mr. Eager introduced Mr. Danny White and Ms. Janie Shaw from GRS. They were present to answer any questions from the Trustees. The actuarial valuations presentation was provided to the Board at the November 2020 meeting. Mr. Fulkerson made a motion and was seconded by Mr. Powell to approve the GRS actuarial valuations for year ending June 30, 2020 as presented. The motion passed unanimously.

Ms. Adkins discussed contribution rates for FY 2022. There was discussion regarding SB 249 and how the contribution rates are calculated. Mr. Brothers made a motion and was seconded by Ms. Pendergrass to approve the contribution rates as follows; CERS Non-Haz at 26.95%, CERS Haz at 44.33%, KERS Non-Haz at 85.03%, KERS Haz at 33.43% and SPRS at 146.06%. The motion passed unanimously.

| <b>Proposed Employer Contribution Rates<br/>FY 2022</b>   |                |                  |                                     |  |
|---|----------------|------------------|-------------------------------------|--|
| <b>Plan</b>   | <b>Pension</b> | <b>Insurance</b> | <b>2020<br/>Valuation<br/>Rates</b> | <b>Contribution<br/>Rate for<br/>Fiscal Year<br/>2022*</b> |
| CERS Non-Hazardous  | 23.88%         | 4.17%            | 28.05%                              | 26.95%   |
| CERS Hazardous  | 43.23%         | 8.73%            | 51.96%                              | 44.33%   |
| KERS Non-Hazardous  | 75.32%         | 9.71%            | 85.03%                              | 85.03%   |
| KERS Hazardous  | 33.43%         | 0.00%            | 33.43%                              | 33.43%   |
| SPRS  | 127.99%        | 18.07%           | 146.06%                             | 146.06%  |
| * Contribution rates for the CERS plans are limited to a 12% increase in the contribution rates from the prior fiscal year in accordance with KRS 61.565. |                |                  |                                     |  |

Mr. Harris introduced agenda item *Audit Committee Report*. Ms. Rebecca Adkins reviewed the financial report, administrative expenses, contribution report, penalty waiver and outstanding invoices. Mr. Eager advised that we have positive cash flow in the K plans. These reports were presented for informational purposes only.

Ms. Adkins and Mr. Chilton introduced agenda item *GASB 67 and 74 Reports*. These reports were presented and approved at the November 2020 Audit Committee meeting. Mr. Chilton made a motion and was seconded by Ms. Pendergrass to approve the GASB 67 and 74 reports as presented. The motion passed unanimously.

Mr. Harris introduced agenda item *Results of Independent Actuarial Audit of the June 30, 2019 Actuarial Valuations and the 2014-2018 Experience Study*. Ms. Adkins introduced Geoff Bridges and Matt Strom from Segal. Mr. Strom provided an overview of the report and recommendations to the Board. Mr. Brothers made a motion and was seconded by Ms. Pendergrass to accept the 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 169 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).”

Mr. Chilton introduced agenda item *Approval of Financial Statement Audit FY June 30, 2020*. He introduced Joe Overhults and Simon Keemer from Dean Dorton Allen Ford. Mr. Overhults provided an overview of the clean audit. Ms. Pendergrass made a motion and was seconded by Mr. Monteiro to accept the financial statement audit as presented. The motion passed unanimously.

Mr. Harris introduced agenda item *Review and Approval of the Comprehensive Annual Financial Report (CAFR) for Year Ending June 30, 2020*. Ms. Rebecca Adkins provided a draft of the CAFR for review and provided details of how the CAFR is built and the timeline of putting it together. Mr. Eager and Ms. Pendergrass both gave kudos to the staff for the time and effort committed to this project.

Mr. Chilton made a motion and was seconded by Ms. Pendergrass to approve the CAFR as presented. The motion passed unanimously.

Mr. Harris introduced agenda item *CERS Health Insurance Trust Document*. Mr. Harris referred back to the discussions in November and the concerns on why this is needed and why now. Ms. Kathy Rupinen states that the statute mandates that there should be a trust in place on April 1,

2021. The legal team has worked with Ms. Pendergrass to make suggested changes to the PLR and would like to file the document as soon as possible with the IRS. Mr. Powell expressed frustration regarding not receiving documents in time to properly review. Ms. Pendergrass expressed her concerns with rushing this through without input from all of the CERS members. Mr. Brothers made a motion and was seconded by Mr. Chilton to approve the trust and seek a PLR. A roll call vote was taken with 10 Board Members voting Yes and 4 Board Members voting No. The motion passed.

Mr. Harris introduced agenda item *KRS Update*. Mr. Eager discussed the importance of stress testing and why it is necessary for KRS. Internally, KRS is holding all employee meetings to help keep employees connected with each other and executive staff. Also, there were discussions regarding Board Members emails and using ZIX.

A motion was made by Mr. Powell and seconded by Mr. Chilton to go in to closed session. The motion passed unanimously.

Mr. Harris read the following statement and the meeting moved into closed session: A motion having been made in open session to move into closed session for a specific purpose, and such motion having carried by majority vote in open, public session, the Board shall now enter closed session to consider litigation, pursuant to KRS 61.810(1)(c), because of the necessity of protecting the confidentiality of the Systems' litigation strategy and preserving any available attorney-client privilege and to discuss the potential appointment of an employee, pursuant to KRS 61.810(1)(f). It is necessary to enter closed session because of the sensitive nature of the material to be considered regarding this employee. All public attendees exited the meeting.

Mr. Harris called the meeting back in to Open Session.

Mr. Rich made a motion and was seconded by Ms. Pendergrass to adjourn the meeting, to meet again on February 18, 2021 or upon the call of the Executive Director or the Chair of the Board of Trustees. The motion passed unanimously.

Copies of all documents presented are incorporated as part of the Minutes of the Board of Trustees held December 3, 2020 except documents provided during a closed session conducted pursuant to the open meetings act and exempt under the open records act.

## CERTIFICATION

I do certify that I was present at this meeting, and I have recorded the above actions of the Directors 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 conjunction with this meeting.

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Recording Secretary

We, the Chair of the Board of Directors of the Kentucky Retirement Systems and Executive Director of the Kentucky Retirement Systems, do certify that the Minutes of Meeting Number 432, held on December 3, 2020 were approved on February 18, 2021.

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Chair of the Board of Directors

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Executive Director

I have reviewed the Minutes of the December 3, 2020 Board of Trustees Meeting for content, form, and legality.

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Executive Director  
Office of Legal Services



## 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: Kentucky Retirement Systems Board of Trustees

From: John E. Chilton, CPA, Chair  
Audit Committee of the Board of Trustees

Kristen N. Coffey, CICA *KNC*  
Division Director, Internal Audit Administration

Date: February 18, 2021

Subject: Summary of Audit Committee Meeting

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The Audit Committee held a regularly scheduled meeting on February 4, 2021.

**1. Three items were approved by the Audit Committee and are being forwarded to the Board of Trustees for ratification\***

- a. Results of the GASB 68 and GASB 75 Proportionate Share audits for fiscal year ended June 30, 2020 – passed unanimously.
- b. Four requests for Hazardous Duty Position Classifications – passed unanimously.
- c. Changes to the Board of Trustees application – passed unanimously, pending changes to the first item under the Conflict of Interest section. These changes were incorporated and are included Board Books.

**RECOMMENDATION: The Audit Committee requests the Board of Trustees ratify the actions taken by the Audit Committee.**

**2. The following items were also discussed during the Audit Committee meeting:**

- a. Information disclosures – 4 disclosures identified, effecting 321 members. None were determined to be disclosures or security breaches under state or federal law;
- b. Financial statements;
- c. Outstanding invoices – \$15,993,648 in outstanding invoices as of 12/31/2020;
- d. Employer penalty waivers – 34 penalties waived with a value of \$51,486;
- e. Year-end audit requirements;
- f. APA approval for external audit;
- g. Internal Audit Budget – 57.09% of budget remaining;
- h. Anonymous reports received – Nine open cases;
- i. Status of Board of Trustee elections – voting is now open for the three CERS positions (2,501 electronic votes cast with approximately 5,000 paper ballots in transit as of 2/11/2021). The terms for the two elected KERS members end 3/31/2022 and applications will be accepted starting in May 2021;
- j. Status of current internal audits – 18 current projects and 16 completed projects during FY 2021.

**\*Board of Trustees Action Required**



Schedules of Employer Allocations and  
Pension Amounts by Employer

for

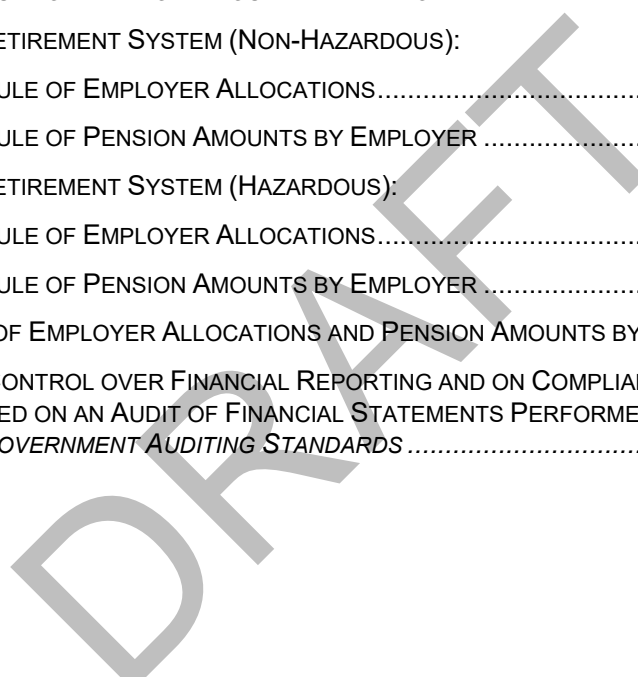
## **KENTUCKY RETIREMENT SYSTEMS**

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%                           |

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 |
|---------------|-----------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 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%                           |



**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%                           |
|               |                           | <b>\$ 917,582,736</b>              | <b>\$ 1,425,769,022</b>     | <b>100.000000%</b>                  |



Board Meeting - February 18, 2021 - Audit Committee Report

Continuing Disclosure Form  
Schedule B - Exhibits to a Prospectus (Available for Review)  
Year-End: 02/18/2021

Page 1 of 2  
Page 1 of 2  
Page 1 of 2

Table with multiple columns containing financial data, including names, amounts, and percentages. The table is organized into several sections with headers like 'Name', 'Amount', and 'Percentage'.



Board Meeting - February 18, 2021 - Audit Committee Report

Exhibits & Attachments - Financial Statements

Table with multiple columns containing financial data, including account names, amounts, and percentages. The table is organized into several sections with headers like 'Account Name', 'Amount', and 'Percentage'.

Board Meeting - February 18, 2021 - Audit Committee Report

Working draft - audit only  
 Schedule 6 - Schedule 6 - Pension Accruals by Employee  
 Last Year: Fiscal Year 2020  
 (in \$K)

Page 1 of 4 pages  
 The following table shows the pension accruals for each employee as of the end of the fiscal year.

| Employee | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 | 2046 | 2047 | 2048 | 2049 | 2050 | Total |
|----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| 1        | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  |       |
| 2        | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...   |
| ...      | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...   |
| ...      | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...  | ...   |

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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<br>Code | Employer Name             | 2020 Actual Employer<br>Contributions | 2020 Employer<br>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%                              |
|                  |                           | <b>\$ 60,175,737</b>                  | <b>100.000000%</b>                     |

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# Board Meeting - February 18, 2021 - Audit Committee Report

Schedule B - Schedule C - Items on Resolutions to Approve  
 Final Year Ended June 30, 2020

13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000

| Item | 13  | 14  | 15  | 16  | 17  | 18  | 19  | 20  | 21  | 22  | 23  | 24  | 25  | 26  | 27  | 28  | 29  | 30  | 31  | 32  | 33  | 34  | 35  | 36  | 37  | 38  | 39  | 40  | 41  | 42  | 43  | 44  | 45  | 46  | 47  | 48  | 49  | 50  | 51  | 52  | 53  | 54  | 55  | 56  | 57  | 58  | 59  | 60  | 61  | 62  | 63  | 64  | 65  | 66  | 67  | 68  | 69  | 70  | 71  | 72  | 73  | 74  | 75  | 76  | 77  | 78  | 79  | 80  | 81  | 82  | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 |
|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| 430  | 431 | 432 | 433 | 434 | 435 | 436 | 437 | 438 | 439 | 440 | 441 | 442 | 443 | 444 | 445 | 446 | 447 | 448 | 449 | 450 | 451 | 452 | 453 | 454 | 455 | 456 | 457 | 458 | 459 | 460 | 461 | 462 | 463 | 464 | 465 | 466 | 467 | 468 | 469 | 470 | 471 | 472 | 473 | 474 | 475 | 476 | 477 | 478 | 479 | 480 | 481 | 482 | 483 | 484 | 485 | 486 | 487 | 488 | 489 | 490 | 491 | 492 | 493 | 494 | 495 | 496 | 497 | 498 | 499 | 500 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |

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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 |
|---------------|---|------------------------------------|-------------------------------------|
| 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         | DAVIESS CO CLERK                        | 209,134                            | 0.042303%                           |
| 39940         | DAVIESS 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          | DAVISS 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 INDEPNONT 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          | MEADE 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 GRN 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                             | 0.011122%                           |
| 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 CONVDIST    | 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          | MUHLENBERG 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                             | 0.005085%                           |
| 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 BERE A             | 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 ELIZABETH TOWN     | 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          | ELIZABETH TOWN 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%                           |
|               |                           | <b>\$ 494,367,497</b>              | <b>100.000000%</b>                  |











Board Meeting - February 18, 2021 - Audit Committee Report

Submitted by: [Name]  
Year: 2020

Table with multiple columns containing financial data, likely an audit report or financial statement. The table is extremely dense and contains many rows of data, including various financial metrics and account names.











Board Meeting - February 18, 2021 - Audit Committee Report

Exhibits & Attachments
Exhibit A - Proposed Changes to the Board
Total: \$1,000,000.00
Date: 02/18/2021

Table with multiple columns containing financial data, including account numbers, descriptions, and monetary values. The table is organized into several sections, likely representing different departments or projects.



# Board Meeting - February 18, 2021 - Audit Committee Report

Schedule of Audits by City  
 Schedule of Audits by - Previous Audits by City  
 Total - Student Levy 01/2020  
 (City - Total)

| City | 2019   |        |        |        |        |        |        |        |        |        | 2020   |        |        |        |        |        |        |        |        |        | 2021   |        |        |        |        |        |        |        |        |        | 2022   |        |        |        |        |        |        |        |        |        | 2023   |        |        |        |        |        |        |        |        |        | 2024   |        |        |        |        |        |        |        |        |        |
|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|      | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     | 1      | 2      | 3      | 4      | 5      | 6      | 7      | 8      | 9      | 10     |
| WASH | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 | 100000 |



**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          | DAVIESS 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%                           |
|               |                           | <b>\$ 175,623,015</b>              | <b>100.000000%</b>                  |







Board Meeting - February 18, 2021 - Audit Committee Report

Continued from the attached page  
 Meeting of the Board of Directors - Audit Committee Report  
 Date: February 18, 2021  
 (Continued)

Page 2 of 2 pages of the report. The report is available in electronic and printed form. The report is available in electronic form only.

| Account | 2020 |  | 2019 |  | 2018 |  | 2017 |  | 2016 |  | 2015 |  | 2014 |  | 2013 |  | 2012 |  | 2011 |  | 2010 |  | 2009 |  | 2008 |  | 2007 |  | 2006 |  | 2005 |  | 2004 |  | 2003 |  | 2002 |  | 2001 |  | 2000 |  | 1999 |  | 1998 |  | 1997 |  | 1996 |  | 1995 |  | 1994 |  | 1993 |  | 1992 |  | 1991 |  | 1990 |  | 1989 |  | 1988 |  | 1987 |  | 1986 |  | 1985 |  | 1984 |  | 1983 |  | 1982 |  | 1981 |  | 1980 |  | 1979 |  | 1978 |  | 1977 |  | 1976 |  | 1975 |  | 1974 |  | 1973 |  | 1972 |  | 1971 |  | 1970 |  | 1969 |  | 1968 |  | 1967 |  | 1966 |  | 1965 |  | 1964 |  | 1963 |  | 1962 |  | 1961 |  | 1960 |  | 1959 |  | 1958 |  | 1957 |  | 1956 |  | 1955 |  | 1954 |  | 1953 |  | 1952 |  | 1951 |  | 1950 |  | 1949 |  | 1948 |  | 1947 |  | 1946 |  | 1945 |  | 1944 |  | 1943 |  | 1942 |  | 1941 |  | 1940 |  | 1939 |  | 1938 |  | 1937 |  | 1936 |  | 1935 |  | 1934 |  | 1933 |  | 1932 |  | 1931 |  | 1930 |  | 1929 |  | 1928 |  | 1927 |  | 1926 |  | 1925 |  | 1924 |  | 1923 |  | 1922 |  | 1921 |  | 1920 |  | 1919 |  | 1918 |  | 1917 |  | 1916 |  | 1915 |  | 1914 |  | 1913 |  | 1912 |  | 1911 |  | 1910 |  | 1909 |  | 1908 |  | 1907 |  | 1906 |  | 1905 |  | 1904 |  | 1903 |  | 1902 |  | 1901 |  | 1900 |  | 1899 |  | 1898 |  | 1897 |  | 1896 |  | 1895 |  | 1894 |  | 1893 |  | 1892 |  | 1891 |  | 1890 |  | 1889 |  | 1888 |  | 1887 |  | 1886 |  | 1885 |  | 1884 |  | 1883 |  | 1882 |  | 1881 |  | 1880 |  | 1879 |  | 1878 |  | 1877 |  | 1876 |  | 1875 |  | 1874 |  | 1873 |  | 1872 |  | 1871 |  | 1870 |  | 1869 |  | 1868 |  | 1867 |  | 1866 |  | 1865 |  | 1864 |  | 1863 |  | 1862 |  | 1861 |  | 1860 |  | 1859 |  | 1858 |  | 1857 |  | 1856 |  | 1855 |  | 1854 |  | 1853 |  | 1852 |  | 1851 |  | 1850 |  | 1849 |  | 1848 |  | 1847 |  | 1846 |  | 1845 |  | 1844 |  | 1843 |  | 1842 |  | 1841 |  | 1840 |  | 1839 |  | 1838 |  | 1837 |  | 1836 |  | 1835 |  | 1834 |  | 1833 |  | 1832 |  | 1831 |  | 1830 |  | 1829 |  | 1828 |  | 1827 |  | 1826 |  | 1825 |  | 1824 |  | 1823 |  | 1822 |  | 1821 |  | 1820 |  | 1819 |  | 1818 |  | 1817 |  | 1816 |  | 1815 |  | 1814 |  | 1813 |  | 1812 |  | 1811 |  | 1810 |  | 1809 |  | 1808 |  | 1807 |  | 1806 |  | 1805 |  | 1804 |  | 1803 |  | 1802 |  | 1801 |  | 1800 |  | 1799 |  | 1798 |  | 1797 |  | 1796 |  | 1795 |  | 1794 |  | 1793 |  | 1792 |  | 1791 |  | 1790 |  | 1789 |  | 1788 |  | 1787 |  | 1786 |  | 1785 |  | 1784 |  | 1783 |  | 1782 |  | 1781 |  | 1780 |  | 1779 |  | 1778 |  | 1777 |  | 1776 |  | 1775 |  | 1774 |  | 1773 |  | 1772 |  | 1771 |  | 1770 |  | 1769 |  | 1768 |  | 1767 |  | 1766 |  | 1765 |  | 1764 |  | 1763 |  | 1762 |  | 1761 |  | 1760 |  | 1759 |  | 1758 |  | 1757 |  | 1756 |  | 1755 |  | 1754 |  | 1753 |  | 1752 |  | 1751 |  | 1750 |  | 1749 |  | 1748 |  | 1747 |  | 1746 |  | 1745 |  | 1744 |  | 1743 |  | 1742 |  | 1741 |  | 1740 |  | 1739 |  | 1738 |  | 1737 |  | 1736 |  | 1735 |  | 1734 |  | 1733 |  | 1732 |  | 1731 |  | 1730 |  | 1729 |  | 1728 |  | 1727 |  | 1726 |  | 1725 |  | 1724 |  | 1723 |  | 1722 |  | 1721 |  | 1720 |  | 1719 |  | 1718 |  | 1717 |  | 1716 |  | 1715 |  | 1714 |  | 1713 |  | 1712 |  | 1711 |  | 1710 |  | 1709 |  | 1708 |  | 1707 |  | 1706 |  | 1705 |  | 1704 |  | 1703 |  | 1702 |  | 1701 |  | 1700 |  | 1699 |  | 1698 |  | 1697 |  | 1696 |  | 1695 |  | 1694 |  | 1693 |  | 1692 |  | 1691 |  | 1690 |  | 1689 |  | 1688 |  | 1687 |  | 1686 |  | 1685 |  | 1684 |  | 1683 |  | 1682 |  | 1681 |  | 1680 |  | 1679 |  | 1678 |  | 1677 |  | 1676 |  | 1675 |  | 1674 |  | 1673 |  | 1672 |  | 1671 |  | 1670 |  | 1669 |  | 1668 |  | 1667 |  | 1666 |  | 1665 |  | 1664 |  | 1663 |  | 1662 |  | 1661 |  | 1660 |  | 1659 |  | 1658 |  | 1657 |  | 1656 |  | 1655 |  | 1654 |  | 1653 |  | 1652 |  | 1651 |  | 1650 |  | 1649 |  | 1648 |  | 1647 |  | 1646 |  | 1645 |  | 1644 |  | 1643 |  | 1642 |  | 1641 |  | 1640 |  | 1639 |  | 1638 |  | 1637 |  | 1636 |  | 1635 |  | 1634 |  | 1633 |  | 1632 |  | 1631 |  | 1630 |  | 1629 |  | 1628 |  | 1627 |  | 1626 |  | 1625 |  | 1624 |  | 1623 |  | 1622 |  | 1621 |  | 1620 |  | 1619 |  | 1618 |  | 1617 |  | 1616 |  | 1615 |  | 1614 |  | 1613 |  | 1612 |  | 1611 |  | 1610 |  | 1609 |  | 1608 |  | 1607 |  | 1606 |  | 1605 |  | 1604 |  | 1603 |  | 1602 |  | 1601 |  | 1600 |  | 1599 |  | 1598 |  | 1597 |  | 1596 |  | 1595 |  | 1594 |  | 1593 |  | 1592 |  | 1591 |  | 1590 |  | 1589 |  | 1588 |  | 1587 |  | 1586 |  | 1585 |  | 1584 |  | 1583 |  | 1582 |  | 1581 |  | 1580 |  | 1579 |  | 1578 |  | 1577 |  | 1576 |  | 1575 |  | 1574 |  | 1573 |  | 1572 |  | 1571 |  | 1570 |  | 1569 |  | 1568 |  | 1567 |  | 1566 |  | 1565 |  | 1564 |  | 1563 |  | 1562 |  | 1561 |  | 1560 |  | 1559 |  | 1558 |  | 1557 |  | 1556 |  | 1555 |  | 1554 |  | 1553 |  | 1552 |  | 1551 |  | 1550 |  | 1549 |  | 1548 |  | 1547 |  | 1546 |  | 1545 |  | 1544 |  | 1543 |  | 1542 |  | 1541 |  | 1540 |  | 1539 |  | 1538 |  | 1537 |  | 1536 |  | 1535 |  | 1534 |  | 1533 |  | 1532 |  | 1531 |  | 1530 |  | 1529 |  | 1528 |  | 1527 |  | 1526 |  | 1525 |  | 1524 |  | 1523 |  | 1522 |  | 1521 |  | 1520 |  | 1519 |  | 1518 |  | 1517 |  | 1516 |  | 1515 |  | 1514 |  | 1513 |  | 1512 |  | 1511 |  | 1510 |  | 1509 |  | 1508 |  | 1507 |  | 1506 |  | 1505 |  | 1504 |  | 1503 |  | 1502 |  | 1501 |  | 1500 |  | 1499 |  | 1498 |  | 1497 |  | 1496 |  | 1495 |  | 1494 |  | 1493 |  | 1492 |  | 1491 |  | 1490 |  | 1489 |  | 1488 |  | 1487 |  | 1486 |  | 1485 |  | 1484 |  | 1483 |  | 1482 |  | 1481 |  | 1480 |  | 1479 |  | 1478 |  | 1477 |  | 1476 |  | 1475 |  | 1474 |  | 1473 |  | 1472 |  | 1471 |  | 1470 |  | 1469 |  | 1468 |  | 1467 |  | 1466 |  | 1465 |  | 1464 |  | 1463 |  | 1462 |  | 1461 |  | 1460 |  | 1459 |  | 1458 |  | 1457 |  | 1456 |  | 1455 |  | 1454 |  | 1453 |  | 1452 |  | 1451 |  | 1450 |  | 1449 |  | 1448 |  | 1447 |  | 1446 |  | 1445 |  | 1444 |  | 1443 |  | 1442 |  | 1441 |  | 1440 |  | 1439 |  | 1438 |  | 1437 |  | 1436 |  | 1435 |  | 1434 |  | 1433 |  | 1432 |  | 1431 |  | 1430 |  | 1429 |  | 1428 |  | 1427 |  | 1426 |  | 1425 |  | 1424 |  | 1423 |  | 1422 |  | 1421 |  | 1420 |  | 1419 |  | 1418 |  | 1417 |  | 1416 |  | 1415 |  | 1414 |  | 1413 |  | 1412 |  | 1411 |  | 1410 |  | 1409 |  | 1408 |  | 1407 |  | 1406 |  | 1405 |  | 1404 |  | 1403 |  | 1402 |  | 1401 |  | 1400 |  | 1399 |  | 1398 |  | 1397 |  | 1396 |  | 1395 |  | 1394 |  | 1393 |  | 1392 |  | 1391 |  | 1390 |  | 1389 |  | 1388 |  | 1387 |  | 1386 |  | 1385 |  | 1384 |  | 1383 |  | 1382 |  | 1381 |  | 1380 |  | 1379 |  | 1378 |  | 1377 |  | 1376 |  | 1375 |  | 1374 |  | 1373 |  | 1372 |  | 1371 |  | 1370 |  | 1369 |  | 1368 |  | 1367 |  | 1366 |  | 1365 |  | 1364 |  | 1363 |  | 1362 |  | 1361 |  | 1360 |  | 1359 |  | 1358 |  | 1357 |  | 1356 |  | 1355 |  | 1354 |  | 1353 |  | 1352 |  | 1351 |  | 1350 |  | 1349 |  | 1348 |  | 1347 |  | 1346 |  | 1345 |  | 1344 |  | 1343 |  | 1342 |  | 1341 |  | 1340 |  | 1339 |  | 1338 |  | 1337 |  | 1336 |  | 1335 |  | 1334 |  | 1333 |  | 1332 |  | 1331 |  | 1330 |  | 1329 |  | 1328 |  | 1327 |  | 1326 |  | 1325 |  | 1324 |  | 1323 |  | 1322 |  | 1321 |  | 1320 |  | 1319 |  | 1318 |  | 1317 |  | 1316 |  | 1315 |  | 1314 |  | 1313 |  | 1312 |  | 1311 |  | 1310 |  | 1309 |  | 1308 |  | 1307 |  | 1306 |  | 1305 |  | 1304 |  | 1303 |  | 1302 |  | 1301 |  | 1300 |  | 1299 |  | 1298 |  | 1297 |  | 1296 |  | 1295 |  | 1294 |  | 1293 |  | 1292 |  | 1291 |  | 1290 |  | 1289 |  | 1288 |  | 1287 |  | 1286 |  | 1285 |  | 1284 |  | 1283 |  | 1282 |  | 1281 |  | 1280 |  | 1279 |  | 1278 |  | 1277 |  | 1276 |  | 1275 |  | 1274 |  | 1273 |  | 1272 |  | 1271 |  | 1270 |  | 1269 |  | 1268 |  | 1267 |  | 1266 |  | 1265 |  | 1264 |  | 1263 |  | 1262 |  | 1261 |  | 1260 |  | 1259 |  | 1258 |  | 1257 |  | 1256 |  | 1255 |  | 1254 |  | 1253 |  | 1252 |  | 1251 |  | 1250 |  | 1249 |  | 1248 |  | 1247 |  | 1246 |  | 1245 |  | 1244 |  | 1243 |  | 1242 |  | 1241 |  | 1240 |  | 1239 |  | 1238 |  | 1237 |  | 1236 |  | 1235 |  | 1234 |  | 1233 |  | 1232 |  | 1231 |  | 1230 |  | 1229 |  | 1228 |  | 1227 |  | 1226 |  | 1225 |  | 1224 |  | 1223 |  | 1222 |  | 1221 |  | 1220 |  | 1219 |  | 1218 |  | 1217 |  | 1216 |  | 1215 |  | 1214 |  | 1213 |  | 1212 |  | 1211 |  | 1210 |  | 1209 |  | 1208 |  | 1207 |  | 1206 |  | 1205 |  | 1204 |  | 1203 |  | 1202 |  | 1201 |  | 1200 |  | 1199 |  | 1198 |  | 1197 |  | 1196 |  | 1195 |  | 1194 |  | 1193 |  | 1192 |  | 1191 |  | 1190 |  | 1189 |  | 1188 |  | 1187 |  | 1186 |  | 1185 |  | 1184 |  | 1183 |  | 1182 |  | 1181 |  | 1180 |  | 1179 |  | 1178 |  | 1177 |  | 1176 |  | 1175 |  | 1174 |  | 1173 |  | 1172 |  | 1171 |  | 1170 |  | 1169 |  | 1168 |  | 1167 |  | 1166 |  | 1165 |  | 1164 |  | 1163 |  | 1162 |  | 1161 |  | 1160 |  | 1159 |  | 1158 |  | 1157 |  | 1156 |  | 1155 |  | 1154 |  | 1153 |  | 1152 |  | 1151 |  | 1150 |  | 1149 |  | 1148 |  | 1147 |  | 1146 |  | 1145 |  | 1144 |  | 1143 |  | 1142 |  | 1141 |  | 1140 |  | 1139 |  | 1138 |  | 1137 |  | 1136 |  | 1135 |  | 1134 |  | 1133 |  | 1132 |  | 1131 |  | 1130 |  | 1129 |  | 1128 |  | 1127 |  | 1126 |  | 1125 |  | 1124 |  | 1123 |  | 1122 |  | 1121 |  | 1120 |  | 1119 |  | 1118 |  | 1117 |  | 1116 |  | 1115 |  | 1114 |  | 1113 |  | 1112 |  | 1111 |  | 1110 |  | 1109 |  | 1108 |  | 1107 |  | 1106 |  | 1105 |  | 1104 |  | 1103 |  | 1102 |  | 1101 |  | 1100 |  | 1099 |  | 1098 |  | 1097 |  | 1096 |  | 1095 |  | 1094 |  | 1093 |  | 1092 |  | 1091 |  | 1090 |  | 1089 |  | 1088 |  | 1087 |  | 1086 |  | 1085 |  |
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## **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                 | CERS                | KERS                 | KERS              |
|-------------------------|----------------------|---------------------|----------------------|-------------------|
|                         | <u>Non-Hazardous</u> | <u>Hazardous</u>    | <u>Non-Hazardous</u> | <u>Hazardous</u>  |
| Total Pension Liability | \$ 14,697,244        | \$ 5,394,732        | \$ 16,472,733        | \$ 1,251,027      |
| Fiduciary Net Position  | <u>7,027,327</u>     | <u>2,379,704</u>    | <u>2,308,080</u>     | <u>690,350</u>    |
| Net Pension Liability   | <u>\$ 7,669,917</u>  | <u>\$ 3,015,028</u> | <u>\$ 14,164,653</u> | <u>\$ 560,677</u> |

**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;<br>3.55% to 19.05% varies by service for CERS Hazardous<br>3.30% to 15.30%, varies by service for KERS Non-Hazardous<br>3.55% to 20.05%, varies by service for KERS Hazardous |
| Investment Rate of Return | 6.25% for CERS Non-Hazardous, and Hazardous, and<br>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  | \$ 494,367         | \$ 175,623     | \$ 917,583         | \$ 60,176      |
| Retired Reemployed  | 9,759              | 3,318          | 27,617             | 2,587          |
| Other Employer Contributions  | 14,365             | (4,673)        | (1,337)            | 54             |
| Accruals  | (14,921)           | 3,732          | (313)              | 473            |
| Interest  | 77                 | 27             | 46                 | 8              |
| Write-Offs/Refunds  | (106)              | (50)           | (23)               | (915)          |
| Employer Pay Credit   | (30,758)           | (11,181)       | (12,798)           | (4,748)        |
| Sick Leave  | 2,471              | 1,405          | 7,327              | 1,461          |
| Outstanding Checks  | 57                 | -              | 43                 | -              |
| KRS   | -                  | -              | 9,623              | -              |
| KTRS  | -                  | -              | 810                | -              |
| Total   | 475,311            | 168,201        | 948,578            | 59,096         |
| Employer Contributions per Statement of Change in<br>Fiduciary Net Position | 475,311            | 168,201        | 948,578            | 59,096         |
|   | \$ -               | \$ -           | \$ -               | \$ -           |



**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<br>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<br>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<br>Non-Hazardous and Hazardous  |
| Asset Valuation Method        | 20% of the difference between the market value of assets and the<br>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%<br>to 18.55%, varies by service for CERS Hazardous; 3.55% to 15.55%,<br>varies by service, for KERS Non-Hazardous; 3.55% to 19.55%, varies<br>by service for KERS Hazardous |
| Investment Rate of Return     | 6.25% for CERS Non-Hazardous and Hazardous, and<br>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

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

for changes in the employer's proportionate share of contributions or employer contributions made 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.

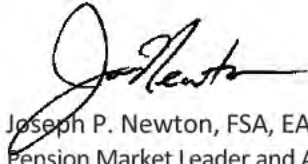
This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended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



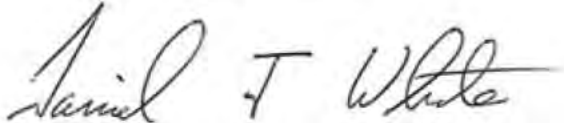
Members of the Board  
December 22, 2020  
Page 3

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.

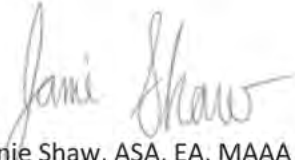
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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



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Senior Consultant



Jamie Shaw, ASA, EA, MAAA  
Consultant





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## **SECTION 1**

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### **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> | <u>Hazardous</u> |
|--|----------------------|------------------|
|  | (1)                  | (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<br>(1)             | Total<br>Pension<br>Liability<br>(2) | Plan<br>Fiduciary Net<br>Position<br>(3) | Employers'<br>Net Pension<br>Liability (Asset)<br>(4) | Plan Fiduciary<br>Net Position as a<br>Percentage of<br>the Total<br>Pension Liability<br>(5) | Covered<br>Payroll <sup>1</sup><br>(6) | Net Pension<br>Liability as a<br>Percentage of<br>Covered Payroll<br>(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:

<sup>1</sup> 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><br><u>Ending June 30, 2020</u> |                       |
|---|--|-----------------------|
|   | <u>CERS Non-Hazardous</u>                                | <u>CERS Hazardous</u> |
| (1)   | (2)  | (3)                   |
| <b>Total pension liability</b>  |  |                       |
| 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  | <u>(810,879)</u>   | <u>(279,616)</u>      |
| <b>Net Change in Total Pension Liability</b>                                      | <b>\$ 504,278</b>  | <b>\$ 218,729</b>     |
| <b>Total Pension Liability - Beginning</b>  | <b>14,192,966</b>  | <b>5,176,003</b>      |
| <b>Total Pension Liability - Ending (a)</b>                                       | <b>\$ 14,697,244</b>                                     | <b>\$ 5,394,732</b>   |
| <b>Plan Fiduciary Net Position<sup>1</sup></b>                                    |  |                       |
| Contributions - Employer  | \$ 475,416   | \$ 168,443            |
| Contributions - Member <sup>2</sup>   | 168,994  | 63,236                |
| Refunds of contributions to members   | (14,918)   | (3,814)               |
| Retirement benefits   | (795,960)  | (275,802)             |
| Net Investment Income <sup>2</sup>  | 56,178   | 15,914                |
| Administrative Expense  | (22,304)   | (1,981)               |
| Other   | <u>0</u>   | <u>0</u>              |
| <b>Net Change in Plan Fiduciary Net Position</b>                                  | <b>\$ (132,594)</b>                                      | <b>\$ (34,004)</b>    |
| <b>Plan Fiduciary Net Position - Beginning</b>                                    | <b>7,159,921</b>   | <b>2,413,708</b>      |
| Prior Year Adjustment   | -  | -                     |
| <b>Plan Fiduciary Net Position - Ending (b)</b>                                   | <b>\$ 7,027,327</b>                                      | <b>\$ 2,379,704</b>   |
| <b>Net Pension Liability - Ending (a) - (b)</b>                                   | <b>7,669,917</b>   | <b>3,015,028</b>      |
| <b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b> | <b>47.81%</b>  | <b>44.11%</b>         |
| <b>Covered Payroll<sup>3</sup></b>  | <b>\$ 2,462,752</b>                                      | <b>\$ 559,551</b>     |
| <b>Net Pension Liability as a Percentage of Covered Payroll</b>                   | <b>311.44%</b>   | <b>538.83%</b>        |

Notes:

<sup>1</sup> Does not include 401(h) assets<sup>2</sup> Does not include 401(h) contributions and investment income on 401(h) contributions<sup>3</sup> 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<br>(1)             | Actuarially<br>Determined<br>Contribution <sup>1</sup><br>(2) | Total Employer<br>Contributions<br>(3) | Contribution<br>Deficiency<br>(Excess)<br>(4) | Covered Employee<br>Payroll <sup>2</sup><br>(5) | Actual Contributions<br>as a Percentage<br>of Covered Payroll<br>(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:

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

<sup>2</sup> 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<br>Non-Hazardous   | CERS<br>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<br>(1)             | 1.00% Decrease<br>(5.25%)<br>(2) | Current Discount Rate<br>(6.25%)<br>(3) | 1.00% Increase<br>(7.25%)<br>(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<br>(1)   | CERS<br>Non-Hazardous<br>(2) | CERS<br>Hazardous<br>(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/<br>(inflows) due to liabilities: <sup>1</sup> | 544,265,952                  | 251,339,262              |
| 9. Recognition of deferred outflows/<br>(inflows) due to assets: <sup>2</sup>      | 80,112,240                   | 26,367,758               |
| <b>10. Total Aggregate Pension Expense:</b>  | <b>\$ 1,177,904,780</b>      | <b>\$ 491,803,878</b>    |

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects<br>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<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the<br>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<br>Non-Hazardous | CERS<br>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      | -                     | -                     |
| <b>7. Total</b>    | <b>\$ 682,690,850</b> | <b>\$ 275,776,091</b> |

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**

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### **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 |
|--|-------------------|--|
| <b>Growth</b>                                | <b>62.50%</b>     |  |
| 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%                                  |
| <b>Liquidity</b>                             | <b>14.50%</b>     |  |
| Core Bonds                                   | 13.50%            | -0.25%                                 |
| Cash   | 1.00%             | -0.75%                                 |
| <b>Diversifying Strategies</b>               | <b>23.00%</b>     |  |
| Real Estate                                  | 5.00%             | 5.30%                                  |
| Opportunistic                                | 3.00%             | 2.25%                                  |
| Real Return                                  | 15.00%            | 3.95%                                  |
| <b>Expected Real Return</b>                  | <b>100.00%</b>    | <b>3.96%</b>                           |
| <b>Long Term Inflation Assumption</b>        |                   | <b>2.30%</b>                           |
| <b>Expected Nominal Return for Portfolio</b> |                   | <b>6.26%</b>                           |

Source: Kentucky Retirement Systems





## **APPENDIX A**

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### **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              | 0.045687%                | 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%                | 0.039884%                | 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 |
| (1)                         | (2)  | (3)                  | (4)                      | (5)                      | (6)                                       | (7)                            | (8)                            | (9)   | (10)  | (11)                           | (12)   | (13)                         |
| 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                                   | 223,344                        | 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                                | 12,795,782                     | 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 ED                          | 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              | 0.102155%                | 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 INDEPNDNT 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 INDPNT BD 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            | 0.221335%                | 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%                | 11,573,061                                | 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  | 9,087   | 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                      | 424,197   | 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      | 445,721              | 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      | 23,269               | 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                      | 1,547,715   | 31,808  | 1,579,523                      | -  | 1,579,523                    |
| 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                        | MENIFEES 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            | 0.656970%                | 0.639930%                | 50,320,716                                | 62,056,393                     | 40,603,130                     | 7,727,986   | 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   | (178,034)   | 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                      | 731,997   | (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%                | 4,923,877                                 | 6,072,187                      | 3,972,996                      | 596,180   | (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                      | 1,933,302   | 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              | 0.205611%                | 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   | 85,503  | 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 AUTHO    | 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                      | 1,125,062   | 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   | 77,052               | 0.015586%                | 0.015422%                | 1,195,433                                 | 1,474,229                      | 964,580                        | 183,588   | 32,110  | 215,698                        | -  | 215,698                      |
| J719                        | CITY OF SOUTHGATE           | 45,922               | 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                       |
| J919                        | CITY OF DAYTON              | 77,965               | 0.015717%                | 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            | 0.308707%                | 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                      | 750,504   | (243,629)   | 506,875                        | -  | 506,875                      |
| 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                     | 9,621,341   | 691,067   | 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  | 761,293                        | -  | 761,293                      |
| 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              | 0.111498%                | 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         | 138,833              | 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              | 282,984              | 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              | 0.180829%                | 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                        | CITY 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              | 0.064633%                | 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%                | 0.062558%                | 5,072,807                                 | 6,255,874                      | 4,093,181                      | 779,054   | 172,633   | 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                        | 90,904  | 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                |                     | 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)                         |
| 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               | 0.004993%           | 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              | 0.103632%           | 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                      | 488,807   | (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    | 62,777               | 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                |                          | Net Pension Liability as of June 30, 2020 |                                |                                | Pension Expense                                       |   |                                |  |                              |
|-----------------------------|-----------------------------|----------------------|---------------------|--------------------------|---|--------------------------------|--------------------------------|---|---|--------------------------------|--|------------------------------|
|                             |                             |                      | Proportionate Share | 2019 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)                         |
| 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                        | MEINEFEE 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                        | PENDELTON 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 SCHO    | 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              | 0.122589%           | 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 PENDELTON 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                        | DAVISS 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              | 0.02625%                 | 0.02547%                 | 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               | 0.01175%                 | 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 CANEVILLE           | 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                        | HENDERSON 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%                | 1,065,568                                 | 1,314,189                      | 859,866                        | 163,658   | (47,831)  | 115,827                        | -  | 115,827                      |
| M069                        | CITY OF STANFORD            | 32,755               | 0.00626%                 | 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              | 0.185325%                | 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%                | 0.179979%                | 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                      | 507,276   | 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%                | 1,248,993                                 | 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 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)                         |
| 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         | 624,597              | 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               | 0.006589%                | 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%                | 2,324,062                                 | 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                         | 12,693  | (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        | 250,098              | 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      | 147,638              | 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   | (216,077)   | (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  | (57,262)  | (4,386)                        | -  | (4,386)                      |
| 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  | 179,442   | 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              | 0.123337%                | 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                      | 1,559,994   | 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                                | 19,175,889                     | 12,742,958                     | 2,425,365   | (814,000)   | 2,111,365                      | -  | 2,111,365                    |
| R036                        | CITY OF PRESTONSBERG              | 506,713              | 0.102497%                | 0.094959%                | 7,861,435                                 | 9,594,860                      | 6,343,289                      | 1,207,317   | 266,656   | 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                      | 509,891   | (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          | 54,900               | 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              | 0.029540%                | 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   | (44,255)  | 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         | 78,788               | 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 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)                         |
| 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  | 9,593   | 48,607                         | -  | 48,607                       |
| V001                        | ADAIR COUNTY FISCAL COURT   | 338,968              | 0.085669%                | 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 COURT    | 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%                | 12,069,536                                | 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                     | 4,741,999   | 936,139   | 5,343,847                      | -  | 5,343,847                    |
| V020                        | CARLISLE 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                      | 1,122,783   | 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              | 0.056896%                | 0.056622%                | 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%                | 0.238973%                | 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              | 0.081799%                | 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              | 0.078922%                | 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                        | MENEFEE 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              | 0.125607%                | 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                        | MUHLENBERG 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              | 0.15123%                 | 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                                 | 9,507,578                      | 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              |                          |                          |   |                                |                                |   |   |                                |  |                              |

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                                 | 5,199,908                      | 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                      | 1,116,053   | (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            | 0.374902%                | 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                        | HOPKINSVILLE 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                        | ELIZABETHTOWN 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                        | HOPKINSVILLE 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 |
|                             |                             |                      |                          |                          |   |                                |                                |   | (9)   | (10)      |                                |  |                              |
| (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              | 0.009114%                | 0.067170%                | 5,900,387                                 | 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                         | 59,419                         | 11,214  | (2,669)   | 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               | 0.005622%                | 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                        | 27,940  | (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              | 0.02137%                 | 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                      |
| <b>TOTAL</b>                |                             | <b>494,367,497</b>   | <b>100.000000%</b>       | <b>100.000000%</b>       | <b>7,669,917,211</b>                      | <b>9,458,676,903</b> | <b>6,188,756,202</b> | <b>1,177,904,780</b>                                  | <b>11,769,943</b>   | <b>1,189,674,723</b>           | <b>-</b>   | <b>1,189,674,723</b>         |





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   | 136,624                            |
| 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                        | BELLEUE/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                | -  | 60,402                              | -  | -                  | 6,496                 | 11,354   | 17,850                             |
| B456                        | ANCHORAGE MIDDLETOWN FIRE AND EMS            | 30,834  | 48,282             | 53,597                | -  | 519,630                             | -  | -                  | 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                             | -  | -                  | 129,139               | 122,920  | 252,059                            |
| 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                | -  | 60,272                              | -  | -                  | 6,615                 | -  | 6,615                              |
| J073                        | PADUCAH WATER WORKS         | 232,552   | 364,150            | 404,234               | 117,935  | 1,117,971                           | -  | -                  | 170,872               | -  | 170,872                            |
| J074                        | MCCREARY 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               | 89,521   | 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                | 3,080,138  | 3,763,785                          |
| J098                        | PIKE CO BD OF EDUCATION     | 930,420   | 1,456,935          | 1,617,310             | 415,238  | 4,004,665                           | -  | -                  | 683,647               | 185,245  | 245,242                            |
| J099                        | POWELL CO BD OF EDUCATION   | 252,112   | 394,779            | 438,236               | -  | 1,500,365                           | -  | -                  | 329,230               | 499,609  | 828,839                            |
| J100                        | CITY OF SOMERSET            | 448,071   | 701,629            | 778,863               | -  | 1,928,563                           | -  | -                  | 35,999                | 12,081   | 48,080                             |
| J101                        | ROBERTSON CO BD OF ED       | 48,994  | 76,719             | 85,164                | 185,813  | 396,690                             | -  | -                  | 208,557               | 373,610  | 582,167                            |
| J102                        | ROCKCASTLE CO BD OF ED      | 283,839   | 444,460            | 493,385               | -  | 1,221,684                           | -  | -                  | 280,795               | 243,096  | 523,891                            |
| J103                        | ROWAN CO BD OF ED           | 382,152   | 598,408            | 664,279               | 146,306  | 1,791,145                           | -  | -                  | 221,728               | 282,574  | 504,302                            |
| J104                        | RUSSELL CO BD OF ED         | 301,764   | 472,529            | 524,544               | -  | 1,298,837                           | -  | -                  | 280,795               | 243,096  | 523,891                            |
| 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                             |
| J956                        | 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                             | -  | -                  | 34,646                | 16,434   | 51,080                             |
| K030                        | OWENSBORO BD OF ED          | 600,544   | 940,386            | 1,043,901             | 677,631  | 3,262,462                           | -  | -                  | 441,263               | 64,438   | 505,701                            |
| 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  | 1,322,064                           | -  | -                  | 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                | 98,838   | 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        | 58,303  | 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   | 336,899                             | -  | -                  | 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  | 1,851,322                           | -  | -                  | 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                        | HOPKINSVILLE 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                 | 172  | 1,781                              |
| L031                        | EDMONSON CO AMBULANCE DIS   | 19,654  | 30,776             | 34,164                | 25,349   | 109,943                             | -  | -                  | 14,441                | 23,958   | 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               | 8,186   | 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 SALYERSVILLE        | 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                              | -  | -                  | 1,584                 | 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   | 28,797                              | -  | -                  | 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            | 5,334   | 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             | -  | 3,786,571                           | -  | -                  | 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| M059                        | KENTON COUNTY FISCAL CT     | 714,438   | 1,118,730          | 1,241,877             | 954,190  | 4,029,235                           | -  | 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  |                                    |
| 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                        | LEDBETTER 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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  |                                    |
| 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                | -  | 102,104                             | -  | -                  | 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             | 6,245   | 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                | -  | 64,232                             |
| P104                        | RUSSELL CO TOURIST COMM           | 5,214   | 8,164              | 9,063                 | 25,409   | 47,850                              | -  | -                  | 3,831                 | -  | 19,422                             |
| P105                        | GEORGETOWN/SCOTT TOURISM          | 9,687   | 15,170             | 16,839                | 26,405   | 68,101                              | -  | -                  | 7,118                 | -  | 32,334                             |
| P106                        | MULTI PURPOSE COMM ACTION         | 22,787  | 35,682             | 39,610                | 102,744  | 200,823                             | -  | -                  | 16,743                | -  | 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                 | -  | 3,433                              |
| P111                        | JOHN L STREET LIBRARY             | 7,167   | 11,222             | 12,457                | 5,682  | 36,528                              | -  | -                  | 5,266                 | -  | 32,769                             |
| P113                        | STURGIS HOUSING AUTHORITY         | 4,198   | 6,574              | 7,298                 | -  | 18,070                              | -  | -                  | 3,085                 | -  | 28,732                             |
| P115                        | HOUSING AUTH SPRINGFIELD          | 5,482   | 8,584              | 9,528                 | 1,080  | 24,674                              | -  | -                  | 4,028                 | -  | 58,544                             |
| P116                        | CITY OF MONTICELLO                | 26,297  | 41,178             | 45,711                | -  | 113,186                             | -  | -                  | 19,322                | -  | 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                 | -  | 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 CONS DIS           | 2,284   | 3,576              | 3,970                 | 1,865  | 11,695                              | -  | -                  | 1,678                 | -  | 1,805                              |
| R008                        | BOONE CO LIBRARY DIST             | 235,937   | 369,451            | 410,119               | 448,247  | 1,463,754                           | -  | -                  | 173,360               | -  | 191,384                            |
| R010                        | ASHLAND BD OF ED                  | 377,024   | 590,378            | 655,365               | 1,759,221  | 3,385,989                           | -  | -                  | 277,027               | -  | 574,180                            |
| R011                        | DANVILLE BOYLE PLANNING           | 6,616   | 10,360             | 11,500                | -  | 28,476                              | -  | -                  | 4,861                 | -  | 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                | -  | 84,077                             |
| R017                        | CITY OF PRINCETON                 | 46,754  | 73,212             | 81,271                | 12,904   | 214,141                             | -  | -                  | 34,354                | -  | 34,354                             |
| R018                        | MURRAY ELECTRIC SYSTEM            | 204,072   | 319,555            | 354,730               | 53,801   | 932,158                             | -  | -                  | 149,947               | -  | 184,653                            |
| R019                        | FORT THOMAS BOARD OF ED           | 251,844   | 394,360            | 437,770               | 138,649  | 1,222,623                           | -  | -                  | 185,048               | -  | 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                | 67,887   | 252,059                             | -  | -                  | 31,441                | -  | 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                 | -  | 21,784                             |
| R034                        | LEXINGTON PUBLIC LIBRARY          | 393,821   | 616,680            | 684,562               | 1,695,063  | 3,390,126                           | -  | -                  | 289,369               | -  | 738,900                            |
| 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                | -  | 149,858                            |
| R038                        | CITY OF FULTON                    | 89,408  | 140,003            | 155,414               | -  | 384,825                             | -  | -                  | 65,695                | -  | 81,421                             |
| R041                        | CITY OF CRITTENDEN                | 7,857   | 12,303             | 13,658                | 6,396  | 40,214                              | -  | -                  | 5,773                 | -  | 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                | -  | 122,605                            |
| R047                        | LINCOLN TRAIL AREA DEV DI         | 105,889   | 165,811            | 184,063               | 169,700  | 625,463                             | -  | -                  | 77,804                | -  | 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                | -  | 275,896                            |
| R051                        | HENDERSON MUN W & S DEPT          | 299,214   | 468,537            | 520,112               | 92,120   | 1,379,983                           | -  | -                  | 219,855               | -  | 408,491                            |
| R052                        | CITY OF CAMPBELLSBURG             | 3,963   | 6,206              | 6,889                 | 4,681  | 21,739                              | -  | -                  | 2,912                 | -  | 16,875                             |
| R054                        | SOUTH HOPKINS WATER DIST          | 21,244  | 33,265             | 36,927                | 4,475  | 95,911                              | -  | -                  | 15,609                | -  | 45,385                             |
| R057                        | CITY OF WILMORE                   | 74,384  | 116,478            | 129,299               | 32,410   | 352,571                             | -  | -                  | 54,656                | -  | 58,313                             |
| R058                        | HOUSING AUTH OF PAINTSVLE         | 36,864  | 57,725             | 64,079                | 4,240  | 162,908                             | -  | -                  | 27,087                | -  | 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                | -  | 53,804                             |
| R072                        | LYON CO HOUSING AUTHORITY         | 18,241  | 28,563             | 31,707                | -  | 78,511                              | -  | -                  | 13,403                | -  | 23,739                             |
| R073                        | MCCRACKEN CO BD OF ED             | 678,953   | 1,063,165          | 1,180,195             | 224,230  | 3,146,543                           | -  | -                  | 498,876               | -  | 518,261                            |
| R076                        | RICHMOND UTILITIES                | 239,634   | 375,240            | 416,546               | 60,526   | 1,091,946                           | -  | -                  | 176,076               | -  | 305,695                            |
| R078                        | CITY OF LORETTO                   | 1,913   | 2,995              | 3,325                 | 1,932  | 10,165                              | -  | -                  | 1,405                 | -  | 1,411                              |
| R079                        | MARSHALL CO PUB LIBRARY           | 56,499  | 88,472             | 98,210                | 98,210   | 245,927                             | -  | -                  | 41,514                | -  | 157,599                            |
| R088                        | CITY OF WEST LIBERTY              | 93,677  | 146,688            | 162,835               | 35,406   | 438,606                             | -  | -                  | 68,831                | -  | 71,500                             |
| R089                        | CENTRAL CITY MUN WTR&SEWR         | 70,588  | 110,532            | 122,700               | 52,832   | 356,652                             | -  | -                  | 51,866                | -  | 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                | -  | 59,687                             |
| R097                        | PERRY COUNTY PUBLIC LIB           | 46,915  | 73,464             | 81,550                | 2,226  | 204,155                             | -  | -                  | 34,472                | -  | 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                 | -  | 8,765                              |
| R106                        | SHELBY CO PARK RECREATION         | 32,505  | 50,900             | 56,502                | 38,347   | 178,254                             | -  | -                  | 23,884                | -  | 93,451                             |
| R109                        | TAYLOR CO PUBLIC LIBRARY          | 24,296  | 38,045             | 42,233                | 17,559   | 122,133                             | -  | -                  | 17,852                | -  | 61,656                             |
| R114                        | BOWLING GREEN PUBLIC SCHO         | 486,297   | 761,487            | 845,309               | 137,107  | 2,230,200                           | -  | -                  | 357,318               | -  | 392,751                            |
| R115                        | S W E D A                         | 4,629   | 7,248              | 8,046                 | 6,400  | 26,323                              | -  | -                  | 3,401                 | -  | 6,813                              |
| R116                        | WAYNE CO CONSERV DIST             | 3,852   | 6,032              | 6,696                 | 20,818   | 37,398                              | -  | -                  | 2,830                 | -  | 6,688                              |
| R117                        | WEBSTER COUNTY WATER DIST         | 30,516  | 47,785             | 53,045                | 1,960  | 133,306                             | -  | -                  | 22,422                | -  | 106,283                            |
| R118                        | WILLIAMSBURG IND BD OF ED         | 78,062  | 122,237            | 135,692               | 71,058   | 407,049                             | -  | -                  | 57,358                | -  | 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        | 88,316  | 98,037             | 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  | 3,827,911                           | -  | -                  | 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   | 768,918                             | -  | -                  | 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  | 3,676,611                           | -  | -                  | 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   | 224,009            | 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  | 2,817                               | -  | -                  | -                     | 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  | 14,190                              | -  | -                  | 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 BEEA                | 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  | 189,200                             | -  | -                  | 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                        | PENNYRILE 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                        | CARLISLE 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                 | 15,653   | 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             | 12,288                | 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                             |
| <b>TOTAL</b>                |                             | <b>191,263,464</b>                                    | <b>299,497,317</b> | <b>332,465,196</b>    | <b>143,353,711</b>   | <b>966,579,688</b>                  | <b>-</b>   | <b>-</b>           | <b>140,535,127</b>    | <b>123,864,358</b>   | <b>264,399,485</b>                 |





**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                      | 1,295,110  | 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 SR               | (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

| 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)       |
| 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    | -    | -          |



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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)                         | (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      | 25,403   | 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                        | HAZARD CITY SCHOOLS         | (57,284)   | (357,301) | 280,483   | 374,981   | -    | -          |
| J099                        | HAZARD CITY SCHOOLS         | 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   | -    | -          |





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

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |         |      |            |
|--------------------------------|-----------------------------|---|-----------|-----------|---------|------|------------|
| Participating<br>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   | 35,530  | 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

| 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)       |
| 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   | -    | -          |



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)       |
| 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 LEAMON              | 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                        | MUHLBERG 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   | -    | -          |





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

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |         |      |            |
|--------------------------------|-----------------------------|---|-----------|-----------|---------|------|------------|
| Participating<br>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   | -    | -          |



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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)                         | (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    | 5,153  | 1,505     | 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 CAMPBELLVILLE       | 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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| 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)       |
| 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                        | MCLLEAN CO REG WATER COMM   | 69,199   | 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

| 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)       |
| 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   | 72,978    | 50,489  | 41,226  | -    | -          |
| P100                        | LAKE CUMBERLAND CAA, INC          | 554,487  | 362,718   | 126,234 | 94,302  | -    | -          |
| P103                        | MORSEHEAD 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  | 245,613   | 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  | -    | -          |





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|-----------------------------|-----------------------------|--|-----------|---------|---------|------|------------|
|                             |                             | 2021   | 2022      | 2023    | 2024    | 2025 | Thereafter |
| (1)                         | (2)                         | (24)   | (25)      | (26)    | (27)    | (28) | (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

| 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)       |
| 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 BEREA               | 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  | -    | -          |





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

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |          |         |      |            |
|--------------------------------|-----------------------------|---|-----------|----------|---------|------|------------|
| Participating<br>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                           | PENNYWILE 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             | -    | -          |
| <b>TOTAL</b>                |                             | <b>320,020,204</b>   | <b>211,375,514</b> | <b>93,700,895</b> | <b>77,083,590</b> | -    | -          |



## **APPENDIX B**

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### **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%                | 0.275800%                | 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%                | 628,200                                   | 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                       | DAVISS 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            | 1.477600%                | 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                        | 179,308   | (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                      | 791,908   | 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 PROT 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  | (3,187)   | 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              | 0.315625%                | 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            | 0.721784%                | 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)  | 153,349                        | -  | 153,349                      |
| 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               | 1,175,331            | 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        | 571,628              | 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                     | 2,360,272   | (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              | 0.331035%                | 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       | 373,574              | 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               | 0.047588%                | 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               | 0.036529%                | 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)         |
| L656                        | 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               | 0.019187%                | 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      | 430,670              | 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                        | 59,707  | (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                      | 932,683                        | 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          | 705,838              | 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                        | BRECKEN 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                        | DAVISS 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                        | ELLOTT 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                        | MCCRACKEN 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                        | MEINFEE 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              | 0.117486%                | 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 COURT      | 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            | 0.631676%                | 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                     | 11,056,882                     | 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                      | 718,166   | (223,428)   | 494,738                        | -  | 494,738                      |
| V159                        | CITY OF ERLANGER            | 1,303,495            | 0.742121%                | 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                     | 2,728,171   | (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              | 0.263412%                | 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                   |
| <b>TOTAL</b>                |                             | <b>175,623,015</b>   | <b>100.000000%</b>       | <b>100.000000%</b>       | <b>3,015,028,402</b>                      | <b>3,726,145,729</b>           | <b>2,434,568,713</b>           | <b>491,803,878</b>                                    | <b>1,956,319</b>  | <b>493,760,197</b>             | <b>-</b>   | <b>493,760,197</b>           |



Appendix B: Collective Pension Amounts for CERS Hazardous System

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |  |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |  |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
|                                    |                                    | Liability Experience<br>(14)                          | Assumption Changes<br>(15) | Investment Experience<br>(16) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(17) | Total Deferred Outflow of Resources<br>(18) | Liability Experience<br>(19)                         | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Inflow of Resources<br>(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  | 23,662                     | 23,626                        | 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                         | -  | 30,151                                      | -  | -                          | 3,986                         | 5,929  | 9,915                                      |
| D098                               | CITY OF COAL RUN VILLAGE           | 26,752  | 32,713                     | 32,664                        | -  | 79,775                                      | -  | -                          | 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  | 1,118,430                                   | -  | -                          | 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<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |  |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |  |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
|                                    |                                    | Liability Experience<br>(14)                          | Assumption Changes<br>(15) | Investment Experience<br>(16) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(17) | Total Deferred Outflow of Resources<br>(18) | Liability Experience<br>(19)                         | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Inflow of Resources<br>(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               | 304,355   | 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                       | 212,363  | 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<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |  |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |  |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
|                                    |                                    | Liability Experience<br>(14)                          | Assumption Changes<br>(15) | Investment Experience<br>(16) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(17) | Total Deferred Outflow of Resources<br>(18) | Liability Experience<br>(19)                         | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Inflow of Resources<br>(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 CAMPBELLSVILLE             | 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  | 214,600                                     | -  | -                          | 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                       | -  | 309,407                                     | -  | -                          | 43,698                        | 34,530   | 78,228                                     |
| V005                               | BARREN CO FISCAL CT                | 286,610   | 350,483                    | 349,958                       | 5,172  | 1,456,826                                   | -  | -                          | 141,773                       | 32,001   | 173,774                                    |
| V007                               | BELL CO FISCAL CT                  | 60,661  | 74,180                     | 74,069                        | 253,171  | 462,981                                     | -  | -                          | 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               | -  | 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                             | -  | -                  | 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               | 7,759  | 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  | 3,870,766                           | -  | -                  | 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                          |
| <b>TOTAL</b>                |                             | <b>93,507,772</b>                                     | <b>114,346,841</b> | <b>114,175,506</b>    | <b>98,500,536</b>  | <b>420,530,655</b>                  | <b>-</b>   | <b>-</b>           | <b>46,254,028</b>     | <b>91,964,200</b>  | <b>138,218,228</b>                 |



**Appendix B: Collective Pension Amounts for CERS Hazardous System**

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |              |              |              |              |                    |
|------------------------------------|------------------------------------|---|--------------|--------------|--------------|--------------|--------------------|
|                                    |                                    | 2021<br>(24)  | 2022<br>(25) | 2023<br>(26) | 2024<br>(27) | 2025<br>(28) | Thereafter<br>(29) |
| 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 | 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)       |
| 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<br>(1) | Participating Employer Name<br>(2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, |                   |                   |                   |              |                    |
|------------------------------------|------------------------------------|--|-------------------|-------------------|-------------------|--------------|--------------------|
|                                    |                                    | 2021<br>(24)   | 2022<br>(25)      | 2023<br>(26)      | 2024<br>(27)      | 2025<br>(28) | Thereafter<br>(29) |
| V030                               | DAVISS CO FISCAL COURT             | 1,084,608  | 574,013           | 312,342           | 226,605           | -            | -                  |
| V032                               | ELLOTT 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           | 686,890  | 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 COURT         | 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  | 59,148            | 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         | -            | -                  |
| <b>TOTAL</b>                       |                                    | <b>127,222,720</b>   | <b>73,639,058</b> | <b>47,589,151</b> | <b>33,861,497</b> | -            | -                  |





# 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.

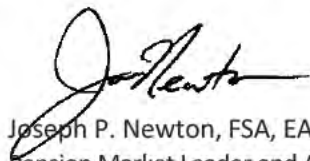




Members of the Board  
December 22, 2020  
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To the best of our knowledge, this report is complete and accurate and is in accordance with generally recognized actuarial practices and methods. All three of the undersigned are Enrolled Actuaries. They 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.

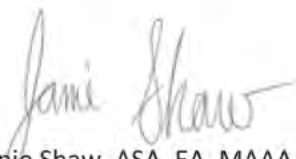
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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



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Senior Consultant



Janie Shaw, ASA, EA, MAAA  
Consultant



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## **SECTION 1**

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### **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:

| <b>Membership Status</b>   | <b><u>Non-Hazardous</u></b> | <b><u>Hazardous</u></b> |
|--|-----------------------------|-------------------------|
|  | (1)                         | (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                   |
| <b>Total plan members:</b>                                       | <b>133,020</b>              | <b>14,490</b>           |





## 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**

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### **ACCOUNTING EXHIBITS**

## Exhibit 1

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

| System<br>(1)             | Total<br>Pension<br>Liability<br>(2) | Plan<br>Fiduciary Net<br>Position<br>(3) | Employers'<br>Net Pension<br>Liability (Asset)<br>(4) | Plan Fiduciary<br>Net Position as a<br>Percentage of<br>the Total<br>Pension Liability<br>(5) | Covered<br>Payroll <sup>1</sup><br>(6) | Net Pension<br>Liability as a<br>Percentage of<br>Covered Payroll<br>(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:

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

## Notes:

<sup>1</sup> Does not include 401(h) assets<sup>2</sup> Does not include 401(h) contributions and investment income on 401(h) contributions<sup>3</sup> 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<br>(1)             | Actuarially<br>Determined<br>Contribution <sup>1</sup><br>(2) | Total Employer<br>Contributions<br>(3) | Contribution<br>Deficiency<br>(Excess)<br>(4) | Covered Employee<br>Payroll <sup>2</sup><br>(5) | Actual Contributions<br>as a Percentage<br>of Covered Payroll<br>(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:

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

<sup>2</sup> 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<br>Non-Hazardous   | KERS<br>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<br>(1)             | 1.00% Decrease<br>(4.25% for Non-Hazardous)<br>(5.25% for Hazardous)<br>(2) | Current Discount Rate<br>(5.25% for Non-Hazardous)<br>(6.25% for Hazardous)<br>(3) | 1.00% Increase<br>(6.25% for Non-Hazardous)<br>(7.25% for Hazardous)<br>(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<br>(1)   | KERS<br>Non-Hazardous<br>(2) | KERS<br>Hazardous<br>(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/<br>(inflows) due to liabilities: <sup>1</sup> | 389,026,124                  | 31,115,080               |
| 9. Recognition of deferred outflows/<br>(inflows) due to assets: <sup>2</sup>      | 22,000,330                   | 7,330,940                |
| <b>10. Total Aggregate Pension Expense:</b>  | <b>\$ 1,220,410,643</b>      | <b>\$ 77,136,635</b>     |

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the<br>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<br>Non-Hazardous | KERS<br>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      | -                     | -                    |
| <b>7. Total</b>    | <b>\$ 254,599,341</b> | <b>\$ 35,649,412</b> |

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**

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### **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<br>Expected Real<br>Rate of Return | Target<br>Allocation | Long-Term<br>Expected Real<br>Rate of Return | Target<br>Allocation |
| <b>Growth</b>                                |  | <b>53.50%</b>        |  | <b>62.50%</b>        |
| 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%               |
| <b>Liquidity</b>                             |  | <b>23.50%</b>        |  | <b>14.50%</b>        |
| Core Bonds                                   | -0.25%                                       | 20.50%               | -0.25%                                       | 13.50%               |
| Cash   | -0.75%                                       | 3.00%                | -0.75%                                       | 1.00%                |
| <b>Diversifying Strategies</b>               |  | <b>23.00%</b>        |  | <b>23.00%</b>        |
| 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%               |
| <b>Expected Real Return</b>                  |  | <b>3.33%</b>         |  | <b>3.96%</b>         |
| <b>Long Term Inflation Assumption</b>        |  | <b>2.30%</b>         |  | <b>2.30%</b>         |
| <b>Expected Nominal Return for Portfolio</b> |  | <b>5.63%</b>         |  | <b>6.26%</b>         |

Source: Kentucky Retirement Systems



## **APPENDIX A**

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### **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       | 0.128740%                | 0.12873%                 | 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         | 0.023466%                | 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                     | 5,990,969   | 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   | (1  |                                |  |                              |



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         | 0.021568%                | 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)                       | -  | (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         | 0.034374%                | 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         | 0.023713%                | 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                                | 12,360,448                     | 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                        | 35,099  | 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                                   | 145,400                        | 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         | 0.008298%                | 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                        | LIFESKILLS 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      | 4.134013%                | 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%                | 90,547,540                                | 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                     | 8,791,554                      | 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%                | 0.087935%                | 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       | 0.076738%                | 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   | 41,286,534  | 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       | 0.173017%                | 0.173017%                | 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%                | 212,319,274                               | 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%                | 13,662,505                                | 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%                | 20,323,586                                | 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                                | 104,500,863                    | 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           | 15,252,645      | 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                          | 22,374,585           | 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 INSPECT 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       | 0.070000%                | 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      | 2.150208%                | 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  | (282)   | (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               | 48,564          | 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           | 0.000168%                | 0.000956%                | 23,797                                    | 27,255                         | 20,964                         | 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                      | 506,730   | 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%                | 196,74                                    |                                |                                |   |   |                                |  |                              |

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)                         |
| 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                       |
| <b>TOTAL</b>                |                             | <b>917,582,736</b>   | <b>1,425,769,022</b> | <b>100.000000%</b>       | <b>100.000000%</b>       | <b>14,164,652,968</b>                     | <b>16,223,729,048</b>          | <b>12,472,482,533</b>          | <b>1,220,410,643</b>                                  | <b>(21,596,531)</b>   | <b>1,198,814,112</b>           | <b>-</b>   | <b>1,198,814,112</b>         |



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           | 537,431   | 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.S.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  | 393,479                             | -  | 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                 | 21,845  | 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  | 7,267,268                          |
| 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               | 3,369,598  | 5,238,179                           | -  | -                  | 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   | 30,148                              | -  | -                  | 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  | 36,879             | 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               | 609,806  | 1,470,069                           | -  | -                  | 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                           | -  | -                  | 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 | 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)                               |
| 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                 | -  | 17,388                              | -  | -                  | 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             | -   | -                  | -                     | -  | 2,698                               | -  | -                  | -                     | 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                        | DAVISS 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                              |
| <b>TOTAL</b>                |                             | <b>80,468,653</b>                                     | <b>159,565,135</b> | <b>52,274,530</b>     | <b>360,907,953</b>   | <b>653,216,271</b>                  | <b>-</b>   | <b>-</b>           | <b>37,708,977</b>     | <b>383,696,459</b>   | <b>421,405,436</b>                 |



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

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |              |              |              |              |                    |
|------------------------------------|------------------------------------|---|--------------|--------------|--------------|--------------|--------------------|
|                                    |                                    | 2021<br>(25)  | 2022<br>(26) | 2023<br>(27) | 2024<br>(28) | 2025<br>(29) | Thereafter<br>(30) |
| 1430                               | EASTERN KY UNIV                    | (38,122,115)  | (7,065,235)  | 78,065       | 83,251       | -            | -                  |
| 1433                               | KET FOUNDATION                     | 564,149   | 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                   | 182,989  | 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                    | 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     | -    | -          |



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)       |
| 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 MUEHLENBERG 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                         | -  | -           | -       | -       | -    | -          |



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

|                                |  | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |              |           |           |      |            |
|--------------------------------|--|---|--------------|-----------|-----------|------|------------|
| Participating<br>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 BAREA                           | 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 DEPT 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 INSPECT 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<br>Future Measurement Period Ending June 30, |                   |                   |                   |          |            |
|--------------------------------|-----------------------------|---|-------------------|-------------------|-------------------|----------|------------|
| Participating<br>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               | -        | -          |
| <b>TOTAL</b>                   |                             | <b>192,925,610</b>  | <b>13,562,011</b> | <b>12,254,568</b> | <b>13,068,646</b> | <b>-</b> | <b>-</b>   |



## **APPENDIX B**

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### **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 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)                         |
| 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                      |
| <b>TOTAL</b>                |                             | <b>60,175,737</b>    | <b>100.000000%</b>       | <b>100.000000%</b>       | <b>560,676,969</b>                        | <b>717,448,725</b>             | <b>433,055,867</b>             | <b>77,136,635</b>                                     | <b>713,110</b>  | <b>77,849,745</b>              | <b>-</b>   | <b>77,849,745</b>            |



**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           |
| <b>TOTAL</b>                |                             | <b>994,955</b>   | <b>16,079,319</b>  | <b>31,082,286</b>     | <b>23,458,813</b>                   | <b>71,615,373</b> | <b>604,153</b>   | <b>-</b>           | <b>11,902,995</b>     | <b>23,103,767</b>                  | <b>35,610,915</b> |



**Appendix B: Collective Pension Amounts for KERS Hazardous System**

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |                  |                  |                  |              |                    |
|------------------------------------|------------------------------------|---|------------------|------------------|------------------|--------------|--------------------|
|                                    |                                    | 2021<br>(24)  | 2022<br>(25)     | 2023<br>(26)     | 2024<br>(27)     | 2025<br>(28) | Thereafter<br>(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           | -            | -                  |
| <b>TOTAL</b>                       |                                    | <b>15,714,105</b>   | <b>5,142,485</b> | <b>7,967,209</b> | <b>7,180,658</b> | -            | -                  |





# 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  
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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  
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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.

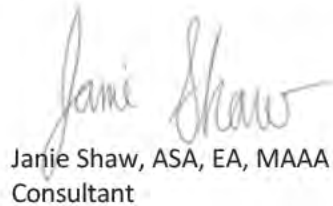
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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 1**

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### **EXECUTIVE SUMMARY**

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## Executive Summary

### Summary of Principal Results

|  |                  |
|--|------------------|
| Actuarial Valuation Date   | June 30, 2019    |
| Measurement Date   | June 30, 2020    |
| <b>Membership Information</b>  |                  |
| 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 <sup>1</sup>   | \$ 49,019,443    |
| <b>Net Pension Liability</b>   |                  |
| 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%         |
| <b>Pension Expense and Deferred Outflows/(Inflows) of Resources</b>    |                  |
| GASB 68 Pension Expense  | \$ 95,260,905    |
| Deferred Outflows of Resources   | 40,370,835       |
| Deferred Inflow of Resources   | 4,817,193        |
| <b>Development of the Single Discount Rate</b>                         |                  |
| Single Discount Rate   | 5.25%            |
| Long-Term Expected Rate of Return                                      | 5.25%            |
| Long-Term Municipal Bond Rate  | N/A              |

Notes:

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



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

|   | <b>Total<br/>Pension<br/>Liability<br/>(1)</b> | <b>Plan<br/>Fiduciary<br/>Net Position<sup>1</sup><br/>(2)</b> | <b>Net Pension<br/>Liability<br/>(1) - (2)<br/>(3)</b> |
|---|--|--|--|
| 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<br>and actual experience | 10,859   |  | 10,859   |
| 6. Employer contributions <sup>2</sup>                  |  | 59,453   | (59,453)   |
| 7. Member contributions <sup>3</sup>                    |  | 4,767  | (4,767)  |
| 8. Net investment income <sup>3</sup>                   |  | 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   | \$ 14,237                                      | \$ 7,784   | \$ 6,453   |
| Balance at June 30, 2020                                | \$ 1,049,237                                   | \$ 293,949   | \$ 755,288   |

## Notes:

<sup>1</sup> Does not include 401(h) assets<sup>2</sup> Employer contributions include a \$1.086 million appropriation from the State's General Fund.<sup>3</sup> 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          |
| <b>Total plan members:</b>                                       | <b>3,087</b> |

## 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<br>4.25% | Current Single Rate<br>Assumption 5.25% | 1% Increase<br>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   | \$ | 95,260,905       |



## Exhibit 2

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

|   | Deferred<br>Outflow of<br>Resources | Deferred<br>Inflow of<br>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 <sup>1</sup> | Unknown                             | -                                  |
| 5. Total  | \$ 40,370,835                       | \$ 4,817,193                       |

Notes:

<sup>1</sup> 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Original<br>Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Original<br>Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the Recognition of the Effects<br>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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Original<br>Recognition<br>Period (Years) | Increase/(Decrease) in Pension Expense Arising from the<br>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      | -                    |
|                    | -                    |
| <b>7. Total</b>    | <b>\$ 35,553,642</b> |

## Exhibit 5

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

|   | 2020         | 2019         | 2018       | 2017       | 2016        | 2015        | 2014       |
|---|--------------|--------------|------------|------------|-------------|-------------|------------|
| <b>Total pension liability</b>  |              |              |            |            |             |             |            |
| 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 <sup>1</sup>   | 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 |
| <b>Plan fiduciary net position<sup>1</sup></b>                                    |              |              |            |            |             |             |            |
| 1. Contributions – employer <sup>2</sup>  | \$ 59,453    | \$ 60,048    | \$ 46,877  | \$ 63,239  | \$ 25,822   | \$ 31,990   | \$ 20,279  |
| 2. Contributions – member <sup>3</sup>  | 4,767        | 5,062        | 5,522      | 5,348      | 5,263       | 5,244       | 5,075      |
| 3. Net investment income <sup>3</sup>   | 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 <sup>4</sup>   | 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 |
| <b>Net pension liability</b>  | \$ 755,288   | \$ 748,835   | \$ 702,050 | \$ 687,534 | \$ 577,409  | \$ 486,928  | \$ 420,144 |
| <b>Plan fiduciary net position as a percentage of the total pension liability</b> | 28.02%       | 27.65%       | 27.60%     | 27.11%     | 27.41%      | 33.68%      | 38.32%     |
| <b>Covered-employee payroll<sup>5</sup></b>                                       | \$ 49,019    | \$ 49,515    | \$ 50,346  | \$ 54,065  | \$ 46,685   | \$ 45,765   | \$ 44,616  |
| <b>Net pension liability as a percentage of covered employee payroll</b>          | 1540.81%     | 1512.34%     | 1394.45%   | 1271.68%   | 1236.82%    | 1063.97%    | 941.69%    |

## Notes:

<sup>1</sup> Does not include 401(h) assets for fiscal years 2017 and later<sup>2</sup> Employer contributions include a \$1.086 million appropriation from the State's General Fund.<sup>3</sup> Does not include 401(h) contributions and investment income on 401(h) contributions for fiscal years 2017 and later<sup>4</sup> Northern Trust Settlement for fiscal year 2018 and 2019<sup>5</sup> Adjustment due to 401(h) plan asset balance that is considered an OPEB asset under GASB 74 for fiscal year 2017<sup>6</sup> 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<br>Year<br>Ending | Actuarially<br>Determined<br>Contribution <sup>1</sup> | Total<br>Employer<br>Contributions <sup>2</sup> | Contribution<br>Deficiency<br>(Excess) | Covered<br>Employee<br>Payroll <sup>3</sup> | Actual<br>Contributions as<br>a Percentage<br>of Covered<br>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:

- <sup>1</sup> Actuarially determined contribution rate for fiscal year ending 2020 is based on the contribution rate calculated with the the June 30, 2017 actuarial valuation.
- <sup>2</sup> Contributions for fiscal year 2020 include a \$1.086 million appropriation from the State's General Fund.
- <sup>3</sup> 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**

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### **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.

| <b>Asset Class</b>                           | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return</b> |
|--|--------------------------|---|
| <b>Growth</b>                                | <b>53.50%</b>            |   |
| 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%   |
| <b>Liquidity</b>                             | <b>23.50%</b>            |   |
| Core Bonds                                   | 20.50%                   | -0.25%  |
| Cash   | 3.00%                    | -0.75%  |
| <b>Diversifying Strategies</b>               | <b>23.00%</b>            |   |
| Real Estate                                  | 5.00%                    | 5.30%   |
| Opportunistic                                | 3.00%                    | 2.25%   |
| Real Return                                  | 15.00%                   | 3.95%   |
| <b>Expected Real Return</b>                  | <b>100.00%</b>           | <b>3.33%</b>                                  |
| <b>Long Term Inflation Assumption</b>        |                          | <b>2.30%</b>                                  |
| <b>Expected Nominal Return for Portfolio</b> |                          | <b>5.63%</b>                                  |

Source: Kentucky Retirement Systems







Schedules of Employer Allocations and  
OPEB Amounts by Employer

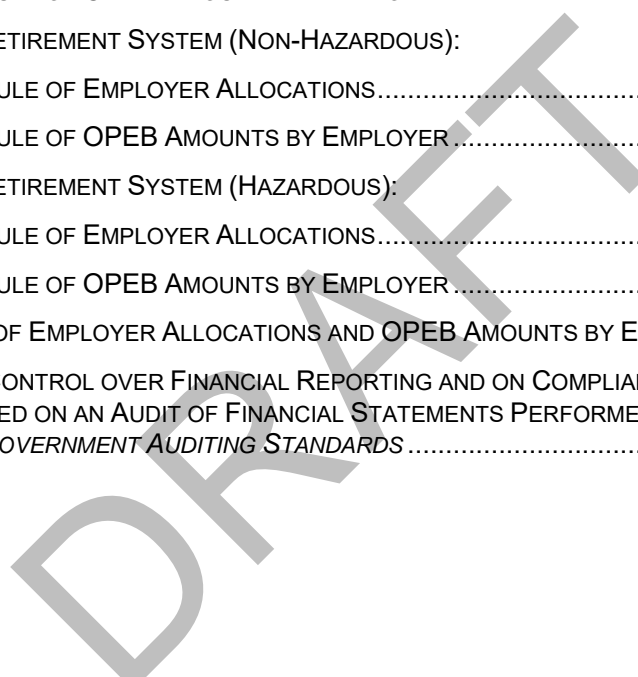
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## **KENTUCKY RETIREMENT SYSTEMS**

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

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%                           |



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%                           |



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 |
|---------------|------------------------------|------------------------------------|-----------------------------|-------------------------------------|
| 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 BEREA     | 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%                           |



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 | 5,678,496                          | 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%                           |



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%                           |



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%                           |
|               |                           | <b>\$ 164,392,787</b>              | <b>\$ 1,425,769,022</b>     | <b>100.000000%</b>                  |



Board Meeting - February 18, 2021 - Audit Committee Report

Financial Statements  
March 31, 2021  
Page 10 of 10

| Account | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 | 1949 | 1948 | 1947 | 1946 | 1945 | 1944 | 1943 | 1942 | 1941 | 1940 | 1939 | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 | 1926 | 1925 | 1924 | 1923 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913 | 1912 | 1911 | 1910 | 1909 | 1908 | 1907 | 1906 | 1905 | 1904 | 1903 | 1902 | 1901 | 1900 | 1899 | 1898 | 1897 | 1896 | 1895 | 1894 | 1893 | 1892 | 1891 | 1890 | 1889 | 1888 | 1887 | 1886 | 1885 | 1884 | 1883 | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 1164 | 1163 | 1162 | 1161 | 1160 | 1159 | 1158 | 1157 | 1156 | 1155 | 1154 | 1153 | 1152 | 1151 | 1150 | 1149 | 1148 | 1147 | 1146 | 1145 | 1144 | 1143 | 1142 | 1141 | 1140 | 1139 | 1138 | 1137 | 1136 | 1135 | 1134 | 1133 | 1132 | 1131 | 1130 | 1129 | 1128 | 1127 | 1126 | 1125 | 1124 | 1123 | 1122 | 1121 | 1120 | 1119 | 1118 | 1117 | 1116 | 1115 | 1114 | 1113 | 1112 | 1111 | 1110 | 1109 | 1108 | 1107 | 1106 | 1105 | 1104 | 1103 | 1102 | 1101 | 1100 | 1099 | 1098 | 1097 | 1096 | 1095 | 1094 | 1093 | 1092 | 1091 | 1090 | 1089 | 1088 | 1087 | 1086 | 1085 | 1084 | 1083 | 1082 | 1081 | 1080 | 1079 | 1078 | 1077 | 1076 | 1075 | 1074 | 1073 | 1072 | 1071 | 1070 | 1069 | 1068 | 1067 | 1066 | 1065 | 1064 | 1063 | 1062 | 1061 | 1060 | 1059 | 1058 | 1057 | 1056 | 1055 | 1054 | 1053 | 1052 | 1051 | 1050 | 1049 | 1048 | 1047 | 1046 | 1045 | 1044 | 1043 | 1042 | 1041 | 1040 | 1039 | 1038 | 1037 | 1036 | 1035 | 1034 | 1033 | 1032 | 1031 | 1030 | 1029 | 1028 | 1027 | 1026 | 1025 | 1024 | 1023 | 1022 | 1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 | 971 | 970 | 969 | 968 | 967 | 966 | 965 | 964 | 963 | 962 | 961 | 960 | 959 | 958 | 957 | 956 | 955 | 954 | 953 | 952 | 951 | 950 | 949 | 948 | 947 | 946 | 945 | 944 | 943 | 942 | 941 | 940 | 939 | 938 | 937 | 936 | 935 | 934 | 933 | 932 | 931 | 930 | 929 | 928 | 927 | 926 | 925 | 924 | 923 | 922 | 921 | 920 | 919 | 918 | 917 | 916 | 915 | 914 | 913 | 912 | 911 | 910 | 909 | 908 | 907 | 906 | 905 | 904 | 903 | 902 | 901 | 900 | 899 | 898 | 897 | 896 | 895 | 894 | 893 | 892 | 891 | 890 | 889 | 888 | 887 | 886 | 885 | 884 | 883 | 882 | 881 | 880 | 879 | 878 | 877 | 876 | 875 | 874 | 873 | 872 | 871 | 870 | 869 | 868 | 867 | 866 | 865 | 864 | 863 | 862 | 861 | 860 | 859 | 858 | 857 | 856 | 855 | 854 | 853 | 852 | 851 | 850 | 849 | 848 | 847 | 846 | 845 | 844 | 843 | 842 | 841 | 840 | 839 | 838 | 837 | 836 | 835 | 834 | 833 | 832 | 831 | 830 | 829 | 828 | 827 | 826 | 825 | 824 | 823 | 822 | 821 | 820 | 819 | 818 | 817 | 816 | 815 | 814 | 813 | 812 | 811 | 810 | 809 | 808 | 807 | 806 | 805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 | 778 | 777 | 776 | 775 | 774 | 773 | 772 | 771 | 770 | 769 | 768 | 767 | 766 | 765 | 764 | 763 | 762 | 761 | 760 | 759 | 758 | 757 | 756 | 755 | 754 | 753 | 752 | 751 | 750 | 749 | 748 | 747 | 746 | 745 | 744 | 743 | 742 | 741 | 740 | 739 | 738 | 737 | 736 | 735 | 734 | 733 | 732 | 731 | 730 | 729 | 728 | 727 | 726 | 725 | 724 | 723 | 722 | 721 | 720 | 719 | 718 | 717 | 716 | 715 | 714 | 713 | 712 | 711 | 710 | 709 | 708 | 707 | 706 | 705 | 704 | 703 | 702 | 701 | 700 | 699 | 698 | 697 | 696 | 695 | 694 | 693 | 692 | 691 | 690 | 689 | 688 | 687 | 686 | 685 | 684 | 683 | 682 | 681 | 680 | 679 | 678 | 677 | 676 | 675 | 674 | 673 | 672 | 671 | 670 | 669 | 668 | 667 | 666 | 665 | 664 | 663 | 662 | 661 | 660 | 659 | 658 | 657 | 656 | 655 | 654 | 653 | 652 | 651 | 650 | 649 | 648 | 647 | 646 | 645 | 644 | 643 | 642 | 641 | 640 | 639 | 638 | 637 | 636 | 635 | 634 | 633 | 632 | 631 | 630 | 629 | 628 | 627 | 626 | 625 | 624 | 623 | 622 | 621 | 62 |
|---------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----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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%                           |
|               |                           | <b>\$ 4,305,470</b>                | <b>100.000000%</b>                  |

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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         | DAVIESS CO CLERK                        | 51,579                             | 0.042291%                           |
| 39940         | DAVIESS 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 NO 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%                           |

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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                            | 0.420533%                           |
| 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%                           |
|               |                           | <b>\$ 121,962,325</b>              | <b>100.000000%</b>                  |

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Board Meeting - February 18, 2021 - Audit Committee Report

Internal Control Report  
 Richard P. Kowalski, C. P. A. Member at Large  
 Chair of the Audit Committee

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| Account | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 | 1949 | 1948 | 1947 | 1946 | 1945 | 1944 | 1943 | 1942 | 1941 | 1940 | 1939 | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 | 1926 | 1925 | 1924 | 1923 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913 | 1912 | 1911 | 1910 | 1909 | 1908 | 1907 | 1906 | 1905 | 1904 | 1903 | 1902 | 1901 | 1900 | 1899 | 1898 | 1897 | 1896 | 1895 | 1894 | 1893 | 1892 | 1891 | 1890 | 1889 | 1888 | 1887 | 1886 | 1885 | 1884 | 1883 | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 1164 | 1163 | 1162 | 1161 | 1160 | 1159 | 1158 | 1157 | 1156 | 1155 | 1154 | 1153 | 1152 | 1151 | 1150 | 1149 | 1148 | 1147 | 1146 | 1145 | 1144 | 1143 | 1142 | 1141 | 1140 | 1139 | 1138 | 1137 | 1136 | 1135 | 1134 | 1133 | 1132 | 1131 | 1130 | 1129 | 1128 | 1127 | 1126 | 1125 | 1124 | 1123 | 1122 | 1121 | 1120 | 1119 | 1118 | 1117 | 1116 | 1115 | 1114 | 1113 | 1112 | 1111 | 1110 | 1109 | 1108 | 1107 | 1106 | 1105 | 1104 | 1103 | 1102 | 1101 | 1100 | 1099 | 1098 | 1097 | 1096 | 1095 | 1094 | 1093 | 1092 | 1091 | 1090 | 1089 | 1088 | 1087 | 1086 | 1085 | 1084 | 1083 | 1082 | 1081 | 1080 | 1079 | 1078 | 1077 | 1076 | 1075 | 1074 | 1073 | 1072 | 1071 | 1070 | 1069 | 1068 | 1067 | 1066 | 1065 | 1064 | 1063 | 1062 | 1061 | 1060 | 1059 | 1058 | 1057 | 1056 | 1055 | 1054 | 1053 | 1052 | 1051 | 1050 | 1049 | 1048 | 1047 | 1046 | 1045 | 1044 | 1043 | 1042 | 1041 | 1040 | 1039 | 1038 | 1037 | 1036 | 1035 | 1034 | 1033 | 1032 | 1031 | 1030 | 1029 | 1028 | 1027 | 1026 | 1025 | 1024 | 1023 | 1022 | 1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 | 971 | 970 | 969 | 968 | 967 | 966 | 965 | 964 | 963 | 962 | 961 | 960 | 959 | 958 | 957 | 956 | 955 | 954 | 953 | 952 | 951 | 950 | 949 | 948 | 947 | 946 | 945 | 944 | 943 | 942 | 941 | 940 | 939 | 938 | 937 | 936 | 935 | 934 | 933 | 932 | 931 | 930 | 929 | 928 | 927 | 926 | 925 | 924 | 923 | 922 | 921 | 920 | 919 | 918 | 917 | 916 | 915 | 914 | 913 | 912 | 911 | 910 | 909 | 908 | 907 | 906 | 905 | 904 | 903 | 902 | 901 | 900 | 899 | 898 | 897 | 896 | 895 | 894 | 893 | 892 | 891 | 890 | 889 | 888 | 887 | 886 | 885 | 884 | 883 | 882 | 881 | 880 | 879 | 878 | 877 | 876 | 875 | 874 | 873 | 872 | 871 | 870 | 869 | 868 | 867 | 866 | 865 | 864 | 863 | 862 | 861 | 860 | 859 | 858 | 857 | 856 | 855 | 854 | 853 | 852 | 851 | 850 | 849 | 848 | 847 | 846 | 845 | 844 | 843 | 842 | 841 | 840 | 839 | 838 | 837 | 836 | 835 | 834 | 833 | 832 | 831 | 830 | 829 | 828 | 827 | 826 | 825 | 824 | 823 | 822 | 821 | 820 | 819 | 818 | 817 | 816 | 815 | 814 | 813 | 812 | 811 | 810 | 809 | 808 | 807 | 806 | 805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 |
|---------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----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Board Meeting - February 18, 2021 - Audit Committee Report

Financial Performance Report  
March 31, 2021 - 12 Months Ended  
Consolidated

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|  | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 | 1949 | 1948 | 1947 | 1946 | 1945 | 1944 | 1943 | 1942 | 1941 | 1940 | 1939 | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 | 1926 | 1925 | 1924 | 1923 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913 | 1912 | 1911 | 1910 | 1909 | 1908 | 1907 | 1906 | 1905 | 1904 | 1903 | 1902 | 1901 | 1900 | 1899 | 1898 | 1897 | 1896 | 1895 | 1894 | 1893 | 1892 | 1891 | 1890 | 1889 | 1888 | 1887 | 1886 | 1885 | 1884 | 1883 | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 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1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 | 971 | 970 | 969 | 968 | 967 | 966 | 965 | 964 | 963 | 962 | 961 | 960 | 959 | 958 | 957 | 956 | 955 | 954 | 953 | 952 | 951 | 950 | 949 | 948 | 947 | 946 | 945 | 944 | 943 | 942 | 941 | 940 | 939 | 938 | 937 | 936 | 935 | 934 | 933 | 932 | 931 | 930 | 929 | 928 | 927 | 926 | 925 | 924 | 923 | 922 | 921 | 920 | 919 | 918 | 917 | 916 | 915 | 914 | 913 | 912 | 911 | 910 | 909 | 908 | 907 | 906 | 905 | 904 | 903 | 902 | 901 | 900 | 899 | 898 | 897 | 896 | 895 | 894 | 893 | 892 | 891 | 890 | 889 | 888 | 887 | 886 | 885 | 884 | 883 | 882 | 881 | 880 | 879 | 878 | 877 | 876 | 875 | 874 | 873 | 872 | 871 | 870 | 869 | 868 | 867 | 866 | 865 | 864 | 863 | 862 | 861 | 860 | 859 | 858 | 857 | 856 | 855 | 854 | 853 | 852 | 851 | 850 | 849 | 848 | 847 | 846 | 845 | 844 | 843 | 842 | 841 | 840 | 839 | 838 | 837 | 836 | 835 | 834 | 833 | 832 | 831 | 830 | 829 | 828 | 827 | 826 | 825 | 824 | 823 | 822 | 821 | 820 | 819 | 818 | 817 | 816 | 815 | 814 | 813 | 812 | 811 | 810 | 809 | 808 | 807 | 806 | 805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 | 778 | 777 | 776 | 775 | 774 | 773 | 772 | 771 | 770 | 769 | 768 | 767 | 766 | 765 | 764 | 763 | 762 | 761 | 760 | 759 | 758 | 757 | 756 | 755 | 754 | 753 | 752 | 751 | 750 | 749 | 748 | 747 | 746 | 745 | 744 | 743 | 742 | 741 | 740 | 739 | 738 | 737 | 736 | 735 | 734 | 733 | 732 | 731 | 730 | 729 | 728 | 727 | 726 | 725 | 724 | 723 | 722 | 721 | 720 | 719 | 718 | 717 | 716 | 715 | 714 | 713 | 712 | 711 | 710 | 709 | 708 | 707 | 706 | 705 | 704 | 703 | 702 | 701 | 700 | 699 | 698 | 697 | 696 | 695 | 694 | 693 | 692 | 691 | 690 | 689 | 688 | 687 | 686 | 685 | 684 | 683 | 682 | 681 | 680 | 679 | 678 | 677 | 676 | 675 | 674 | 673 | 672 | 671 | 670 | 669 | 668 | 667 | 666 | 665 | 664 | 663 | 662 | 661 | 660 | 659 | 658 | 657 | 656 | 655 | 654 | 653 | 652 | 651 | 650 | 649 | 648 | 647 | 646 | 645 | 644 | 643 | 642 | 641 | 640 | 639 | 638 | 637 | 636 | 635 | 634 | 633 | 632 | 631 | 630 | 629 | 628 | 627 | 62 |
|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|-----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| Account Name         | 12/31/20             | 12/31/19             | 12/31/18             | 12/31/17             | 12/31/16             | 12/31/15             | 12/31/14             | 12/31/13             | 12/31/12             | 12/31/11             | 12/31/10             | 12/31/09             | 12/31/08             | 12/31/07             | 12/31/06             | 12/31/05             | 12/31/04             | 12/31/03             | 12/31/02             | 12/31/01             | 12/31/00             |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 | 10000000000000000000 |



Board Meeting - February 18, 2021 - Audit Committee Report

Financial Information  
March 31, 2021 - 12 Months Ended  
Continued

|  | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 | 1993 | 1992 | 1991 | 1990 | 1989 | 1988 | 1987 | 1986 | 1985 | 1984 | 1983 | 1982 | 1981 | 1980 | 1979 | 1978 | 1977 | 1976 | 1975 | 1974 | 1973 | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 | 1966 | 1965 | 1964 | 1963 | 1962 | 1961 | 1960 | 1959 | 1958 | 1957 | 1956 | 1955 | 1954 | 1953 | 1952 | 1951 | 1950 | 1949 | 1948 | 1947 | 1946 | 1945 | 1944 | 1943 | 1942 | 1941 | 1940 | 1939 | 1938 | 1937 | 1936 | 1935 | 1934 | 1933 | 1932 | 1931 | 1930 | 1929 | 1928 | 1927 | 1926 | 1925 | 1924 | 1923 | 1922 | 1921 | 1920 | 1919 | 1918 | 1917 | 1916 | 1915 | 1914 | 1913 | 1912 | 1911 | 1910 | 1909 | 1908 | 1907 | 1906 | 1905 | 1904 | 1903 | 1902 | 1901 | 1900 | 1899 | 1898 | 1897 | 1896 | 1895 | 1894 | 1893 | 1892 | 1891 | 1890 | 1889 | 1888 | 1887 | 1886 | 1885 | 1884 | 1883 | 1882 | 1881 | 1880 | 1879 | 1878 | 1877 | 1876 | 1875 | 1874 | 1873 | 1872 | 1871 | 1870 | 1869 | 1868 | 1867 | 1866 | 1865 | 1864 | 1863 | 1862 | 1861 | 1860 | 1859 | 1858 | 1857 | 1856 | 1855 | 1854 | 1853 | 1852 | 1851 | 1850 | 1849 | 1848 | 1847 | 1846 | 1845 | 1844 | 1843 | 1842 | 1841 | 1840 | 1839 | 1838 | 1837 | 1836 | 1835 | 1834 | 1833 | 1832 | 1831 | 1830 | 1829 | 1828 | 1827 | 1826 | 1825 | 1824 | 1823 | 1822 | 1821 | 1820 | 1819 | 1818 | 1817 | 1816 | 1815 | 1814 | 1813 | 1812 | 1811 | 1810 | 1809 | 1808 | 1807 | 1806 | 1805 | 1804 | 1803 | 1802 | 1801 | 1800 | 1799 | 1798 | 1797 | 1796 | 1795 | 1794 | 1793 | 1792 | 1791 | 1790 | 1789 | 1788 | 1787 | 1786 | 1785 | 1784 | 1783 | 1782 | 1781 | 1780 | 1779 | 1778 | 1777 | 1776 | 1775 | 1774 | 1773 | 1772 | 1771 | 1770 | 1769 | 1768 | 1767 | 1766 | 1765 | 1764 | 1763 | 1762 | 1761 | 1760 | 1759 | 1758 | 1757 | 1756 | 1755 | 1754 | 1753 | 1752 | 1751 | 1750 | 1749 | 1748 | 1747 | 1746 | 1745 | 1744 | 1743 | 1742 | 1741 | 1740 | 1739 | 1738 | 1737 | 1736 | 1735 | 1734 | 1733 | 1732 | 1731 | 1730 | 1729 | 1728 | 1727 | 1726 | 1725 | 1724 | 1723 | 1722 | 1721 | 1720 | 1719 | 1718 | 1717 | 1716 | 1715 | 1714 | 1713 | 1712 | 1711 | 1710 | 1709 | 1708 | 1707 | 1706 | 1705 | 1704 | 1703 | 1702 | 1701 | 1700 | 1699 | 1698 | 1697 | 1696 | 1695 | 1694 | 1693 | 1692 | 1691 | 1690 | 1689 | 1688 | 1687 | 1686 | 1685 | 1684 | 1683 | 1682 | 1681 | 1680 | 1679 | 1678 | 1677 | 1676 | 1675 | 1674 | 1673 | 1672 | 1671 | 1670 | 1669 | 1668 | 1667 | 1666 | 1665 | 1664 | 1663 | 1662 | 1661 | 1660 | 1659 | 1658 | 1657 | 1656 | 1655 | 1654 | 1653 | 1652 | 1651 | 1650 | 1649 | 1648 | 1647 | 1646 | 1645 | 1644 | 1643 | 1642 | 1641 | 1640 | 1639 | 1638 | 1637 | 1636 | 1635 | 1634 | 1633 | 1632 | 1631 | 1630 | 1629 | 1628 | 1627 | 1626 | 1625 | 1624 | 1623 | 1622 | 1621 | 1620 | 1619 | 1618 | 1617 | 1616 | 1615 | 1614 | 1613 | 1612 | 1611 | 1610 | 1609 | 1608 | 1607 | 1606 | 1605 | 1604 | 1603 | 1602 | 1601 | 1600 | 1599 | 1598 | 1597 | 1596 | 1595 | 1594 | 1593 | 1592 | 1591 | 1590 | 1589 | 1588 | 1587 | 1586 | 1585 | 1584 | 1583 | 1582 | 1581 | 1580 | 1579 | 1578 | 1577 | 1576 | 1575 | 1574 | 1573 | 1572 | 1571 | 1570 | 1569 | 1568 | 1567 | 1566 | 1565 | 1564 | 1563 | 1562 | 1561 | 1560 | 1559 | 1558 | 1557 | 1556 | 1555 | 1554 | 1553 | 1552 | 1551 | 1550 | 1549 | 1548 | 1547 | 1546 | 1545 | 1544 | 1543 | 1542 | 1541 | 1540 | 1539 | 1538 | 1537 | 1536 | 1535 | 1534 | 1533 | 1532 | 1531 | 1530 | 1529 | 1528 | 1527 | 1526 | 1525 | 1524 | 1523 | 1522 | 1521 | 1520 | 1519 | 1518 | 1517 | 1516 | 1515 | 1514 | 1513 | 1512 | 1511 | 1510 | 1509 | 1508 | 1507 | 1506 | 1505 | 1504 | 1503 | 1502 | 1501 | 1500 | 1499 | 1498 | 1497 | 1496 | 1495 | 1494 | 1493 | 1492 | 1491 | 1490 | 1489 | 1488 | 1487 | 1486 | 1485 | 1484 | 1483 | 1482 | 1481 | 1480 | 1479 | 1478 | 1477 | 1476 | 1475 | 1474 | 1473 | 1472 | 1471 | 1470 | 1469 | 1468 | 1467 | 1466 | 1465 | 1464 | 1463 | 1462 | 1461 | 1460 | 1459 | 1458 | 1457 | 1456 | 1455 | 1454 | 1453 | 1452 | 1451 | 1450 | 1449 | 1448 | 1447 | 1446 | 1445 | 1444 | 1443 | 1442 | 1441 | 1440 | 1439 | 1438 | 1437 | 1436 | 1435 | 1434 | 1433 | 1432 | 1431 | 1430 | 1429 | 1428 | 1427 | 1426 | 1425 | 1424 | 1423 | 1422 | 1421 | 1420 | 1419 | 1418 | 1417 | 1416 | 1415 | 1414 | 1413 | 1412 | 1411 | 1410 | 1409 | 1408 | 1407 | 1406 | 1405 | 1404 | 1403 | 1402 | 1401 | 1400 | 1399 | 1398 | 1397 | 1396 | 1395 | 1394 | 1393 | 1392 | 1391 | 1390 | 1389 | 1388 | 1387 | 1386 | 1385 | 1384 | 1383 | 1382 | 1381 | 1380 | 1379 | 1378 | 1377 | 1376 | 1375 | 1374 | 1373 | 1372 | 1371 | 1370 | 1369 | 1368 | 1367 | 1366 | 1365 | 1364 | 1363 | 1362 | 1361 | 1360 | 1359 | 1358 | 1357 | 1356 | 1355 | 1354 | 1353 | 1352 | 1351 | 1350 | 1349 | 1348 | 1347 | 1346 | 1345 | 1344 | 1343 | 1342 | 1341 | 1340 | 1339 | 1338 | 1337 | 1336 | 1335 | 1334 | 1333 | 1332 | 1331 | 1330 | 1329 | 1328 | 1327 | 1326 | 1325 | 1324 | 1323 | 1322 | 1321 | 1320 | 1319 | 1318 | 1317 | 1316 | 1315 | 1314 | 1313 | 1312 | 1311 | 1310 | 1309 | 1308 | 1307 | 1306 | 1305 | 1304 | 1303 | 1302 | 1301 | 1300 | 1299 | 1298 | 1297 | 1296 | 1295 | 1294 | 1293 | 1292 | 1291 | 1290 | 1289 | 1288 | 1287 | 1286 | 1285 | 1284 | 1283 | 1282 | 1281 | 1280 | 1279 | 1278 | 1277 | 1276 | 1275 | 1274 | 1273 | 1272 | 1271 | 1270 | 1269 | 1268 | 1267 | 1266 | 1265 | 1264 | 1263 | 1262 | 1261 | 1260 | 1259 | 1258 | 1257 | 1256 | 1255 | 1254 | 1253 | 1252 | 1251 | 1250 | 1249 | 1248 | 1247 | 1246 | 1245 | 1244 | 1243 | 1242 | 1241 | 1240 | 1239 | 1238 | 1237 | 1236 | 1235 | 1234 | 1233 | 1232 | 1231 | 1230 | 1229 | 1228 | 1227 | 1226 | 1225 | 1224 | 1223 | 1222 | 1221 | 1220 | 1219 | 1218 | 1217 | 1216 | 1215 | 1214 | 1213 | 1212 | 1211 | 1210 | 1209 | 1208 | 1207 | 1206 | 1205 | 1204 | 1203 | 1202 | 1201 | 1200 | 1199 | 1198 | 1197 | 1196 | 1195 | 1194 | 1193 | 1192 | 1191 | 1190 | 1189 | 1188 | 1187 | 1186 | 1185 | 1184 | 1183 | 1182 | 1181 | 1180 | 1179 | 1178 | 1177 | 1176 | 1175 | 1174 | 1173 | 1172 | 1171 | 1170 | 1169 | 1168 | 1167 | 1166 | 1165 | 1164 | 1163 | 1162 | 1161 | 1160 | 1159 | 1158 | 1157 | 1156 | 1155 | 1154 | 1153 | 1152 | 1151 | 1150 | 1149 | 1148 | 1147 | 1146 | 1145 | 1144 | 1143 | 1142 | 1141 | 1140 | 1139 | 1138 | 1137 | 1136 | 1135 | 1134 | 1133 | 1132 | 1131 | 1130 | 1129 | 1128 | 1127 | 1126 | 1125 | 1124 | 1123 | 1122 | 1121 | 1120 | 1119 | 1118 | 1117 | 1116 | 1115 | 1114 | 1113 | 1112 | 1111 | 1110 | 1109 | 1108 | 1107 | 1106 | 1105 | 1104 | 1103 | 1102 | 1101 | 1100 | 1099 | 1098 | 1097 | 1096 | 1095 | 1094 | 1093 | 1092 | 1091 | 1090 | 1089 | 1088 | 1087 | 1086 | 1085 | 1084 | 1083 | 1082 | 1081 | 1080 | 1079 | 1078 | 1077 | 1076 | 1075 | 1074 | 1073 | 1072 | 1071 | 1070 | 1069 | 1068 | 1067 | 1066 | 1065 | 1064 | 1063 | 1062 | 1061 | 1060 | 1059 | 1058 | 1057 | 1056 | 1055 | 1054 | 1053 | 1052 | 1051 | 1050 | 1049 | 1048 | 1047 | 1046 | 1045 | 1044 | 1043 | 1042 | 1041 | 1040 | 1039 | 1038 | 1037 | 1036 | 1035 | 1034 | 1033 | 1032 | 1031 | 1030 | 1029 | 1028 | 1027 | 1026 | 1025 | 1024 | 1023 | 1022 | 1021 | 1020 | 1019 | 1018 | 1017 | 1016 | 1015 | 1014 | 1013 | 1012 | 1011 | 1010 | 1009 | 1008 | 1007 | 1006 | 1005 | 1004 | 1003 | 1002 | 1001 | 1000 | 999 | 998 | 997 | 996 | 995 | 994 | 993 | 992 | 991 | 990 | 989 | 988 | 987 | 986 | 985 | 984 | 983 | 982 | 981 | 980 | 979 | 978 | 977 | 976 | 975 | 974 | 973 | 972 | 971 | 970 | 969 | 968 | 967 | 966 | 965 | 964 | 963 | 962 | 961 | 960 | 959 | 958 | 957 | 956 | 955 | 954 | 953 | 952 | 951 | 950 | 949 | 948 | 947 | 946 | 945 | 944 | 943 | 942 | 941 | 940 | 939 | 938 | 937 | 936 | 935 | 934 | 933 | 932 | 931 | 930 | 929 | 928 | 927 | 926 | 925 | 924 | 923 | 922 | 921 | 920 | 919 | 918 | 917 | 916 | 915 | 914 | 913 | 912 | 911 | 910 | 909 | 908 | 907 | 906 | 905 | 904 | 903 | 902 | 901 | 900 | 899 | 898 | 897 | 896 | 895 | 894 | 893 | 892 | 891 | 890 | 889 | 888 | 887 | 886 | 885 | 884 | 883 | 882 | 881 | 880 | 879 | 878 | 877 | 876 | 875 | 874 | 873 | 872 | 871 | 870 | 869 | 868 | 867 | 866 | 865 | 864 | 863 | 862 | 861 | 860 | 859 | 858 | 857 | 856 | 855 | 854 | 853 | 852 | 851 | 850 | 849 | 848 | 847 | 846 | 845 | 844 | 843 | 842 | 841 | 840 | 839 | 838 | 837 | 836 | 835 | 834 | 833 | 832 | 831 | 830 | 829 | 828 | 827 | 826 | 825 | 824 | 823 | 822 | 821 | 820 | 819 | 818 | 817 | 816 | 815 | 814 | 813 | 812 | 811 | 810 | 809 | 808 | 807 | 806 | 805 | 804 | 803 | 802 | 801 | 800 | 799 | 798 | 797 | 796 | 795 | 794 | 793 | 792 | 791 | 790 | 789 | 788 | 787 | 786 | 785 | 784 | 783 | 782 | 781 | 780 | 779 | 778 | 777 | 776 | 775 | 774 | 773 | 772 | 771 | 770 | 769 | 768 | 767 | 766 | 765 | 764 | 763 | 762 | 761 | 760 | 759 | 758 | 757 | 756 | 755 | 754 | 753 | 752 | 751 | 750 | 749 | 748 | 747 | 746 | 745 | 744 | 743 | 742 | 741 | 740 | 739 | 738 | 737 | 736 | 735 | 734 | 733 | 732 | 731 | 730 | 729 | 728 | 727 | 726 | 725 | 724 | 723 | 722 | 721 | 720 | 719 | 718 | 717 | 716 | 715 | 714 | 713 | 712 | 711 | 710 | 709 | 708 | 707 | 706 | 705 | 704 | 703 | 702 | 701 | 700 | 699 | 698 | 697 | 696 | 695 | 694 | 693 | 692 | 691 | 690 | 689 | 688 | 687 | 686 | 685 | 684 | 683 | 682 | 681 | 680 | 679 | 678 | 677 | 676 | 675 | 674 | 673 | 672 | 671 | 670 | 669 | 668 | 667 | 666 | 665 | 664 | 663 | 662 | 661 | 660 | 659 | 658 | 657 | 656 | 655 | 654 | 653 | 652 | 651 | 650 | 649 | 648 | 647 | 646 | 645 | 644 | 643 | 642 | 641 | 640 | 639 | 638 | 637 | 636 | 635 | 634 | 633 | 632 | 631 | 630 | 629 | 628 | 627 | 626 | 625 | 624 | 623 | 622 | 621 | 620</ |
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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%                           |
|               |                           | <b>\$ 55,637,366</b>               | <b>100.000000%</b>                  |

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, 2020**  
**(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, 2020**  
**(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<br>Non-Hazardous | CERS<br>Hazardous | KERS<br>Non-Hazardous | KERS<br>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, 2020**  
**(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, 2020**  
**(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, 2020**  
**(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              | 1,051          | 4,821              | 185            |
| Other Employer Contributions  | (1,180)            | (297)          | (510)              | (47)           |
| Accruals  | 1,524              | 375            | (55)               | 39             |
| Write-Offs/Refunds  | 27                 | (27)           | 9                  | -              |
| KRS   | -                  | -              | 1,680              | -              |
| KTRS  | -                  | -              | 141                | -              |
| Total   | 124,740            | 56,739         | 170,479            | 4,482          |
| Employer Contributions per Statement of<br>Change in Fiduciary Net Position | 124,740            | 56,739         | 170,479            | 4,482          |
|   | \$ -               | \$ -           | \$ -               | \$ -           |

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, 2020**  
**(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<br>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<br>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, 2020**  
**(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





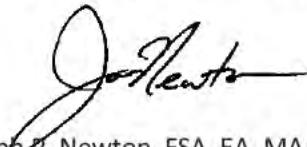
Members of the Board  
December 22, 2020  
Page 3

decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

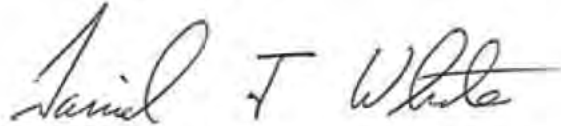
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended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

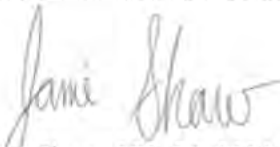
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



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## **SECTION 1**

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### **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:

| <b>Membership Status</b>   | <b><u>Non-Hazardous</u></b><br>(1) | <b><u>Hazardous</u></b><br>(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<br>Remaining Service Life    | <u>Non-Hazardous</u> | <u>Hazardous</u> |
|--|----------------------|------------------|
|  | (1)                  | (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**

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### **ACCOUNTING EXHIBITS**



## Exhibit 1

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

| System<br>(1)             | Total<br>OPEB<br>Liability<br>(2) | Plan<br>Fiduciary Net<br>Position<br>(3) | Employers'<br>Net OPEB<br>Liability (Asset)<br>(4) | Plan Fiduciary<br>Net Position as a<br>Percentage of<br>the Total<br>OPEB Liability<br>(5) | Covered<br>Payroll <sup>1</sup><br>(6) | Net OPEB Liability<br>as a Percentage<br>of Covered<br>Payroll<br>(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:

<sup>1</sup> Based on derived compensation using the provided employer contribution information.



## Exhibit 2

### Development of Single Discount Rate at June 30, 2020

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

<sup>1</sup> 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)                 |
| <b>Total OPEB liability</b>  |                     |                     |
| 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 <sup>1</sup>  | <u>(188,640)</u>    | <u>(83,874)</u>     |
| <b>Net Change in Total OPEB Liability</b>                                      | 744,843             | 164,648             |
| <b>Total OPEB Liability - Beginning</b>  | <u>4,251,466</u>    | <u>2,080,574</u>    |
| <b>Total OPEB Liability - Ending (a)</b>                                       | <u>\$ 4,996,309</u> | <u>\$ 2,245,222</u> |
| <b>Plan Fiduciary Net Position</b>   |                     |                     |
| Contributions - Employer <sup>2</sup>  | \$ 179,521          | \$ 59,662           |
| Contributions - Member   | 12,964              | 2,762               |
| Benefit Payments <sup>1</sup>  | (188,640)           | (83,874)            |
| Net Investment Income  | 9,160               | 2,315               |
| Administrative Expense   | (903)               | (462)               |
| Other  | <u>0</u>            | <u>0</u>            |
| <b>Net Change in Plan Fiduciary Net Position</b>                               | 12,102              | (19,597)            |
| <b>Plan Fiduciary Net Position - Beginning</b>                                 | <u>2,569,511</u>    | <u>1,340,714</u>    |
| <b>Plan Fiduciary Net Position - Ending (b)</b>                                | <u>\$ 2,581,613</u> | <u>\$ 1,321,117</u> |
| <b>Net OPEB Liability - Ending (a) - (b)</b>                                   | <b>2,414,696</b>    | <b>924,105</b>      |
| <b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b> | 51.67%              | 58.84%              |
| <b>Covered Payroll<sup>3</sup></b>   | \$ 2,620,585        | \$ 596,001          |
| <b>Net OPEB Liability as a Percentage of Covered Payroll</b>                   | 92.14%              | 155.05%             |

<sup>1</sup> 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.

<sup>2</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>3</sup> 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<br>(1)             | Actuarially<br>Determined<br>Contribution <sup>1</sup><br>(2) | Total Employer<br>Contributions <sup>2</sup><br>(3) | Contribution<br>Deficiency<br>(Excess)<br>(4) | Covered Employee<br>Payroll <sup>3</sup><br>(5) | Actual Contributions<br>as a Percentage<br>of Covered Payroll<br>(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:

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

<sup>2</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 3.

<sup>3</sup> 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<br>(1)             | 1.00% Decrease<br>(4.34% for Non-Hazardous)<br>(4.30% for Hazardous)<br>(2) | Current Discount Rate<br>(5.34% for Non-Hazardous)<br>(5.30% for Hazardous)<br>(3) | 1.00% Increase<br>(6.34% for Non-Hazardous)<br>(6.30% for Hazardous)<br>(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<br>(1)             | 1.00%<br>Decrease<br>(2) | Current Healthcare Cost<br>Trend Rate<br>(3) | 1.00%<br>Increase<br>(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<br>(1)   | CERS Non-Hazardous<br>(2) | CERS Hazardous<br>(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/<br>(inflows) due to liabilities: <sup>1</sup> | 135,815,455               | 80,290,296            |
| 9. Recognition of deferred outflows/<br>(inflows) due to assets: <sup>2</sup>      | (3,436,806)               | (2,763,736)           |
| <b>10. Total Aggregate OPEB Expense:</b>   | <b>\$ 327,046,293</b>     | <b>\$ 155,557,831</b> |

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020    | Increase/(Decrease) in OPEB Expense Arising from the Recognition<br>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                  | 403,445,031   | 4.94                          | 102,397,216  | 102,397,216  | 102,397,216  | 102,397,216  | 96,253,383   | -            | -          |
|  |                              | (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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020    | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects<br>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                  | 121,221,635   | 5.00                          | 30,305,409   | 30,305,409   | 30,305,409   | 30,305,409 | 30,305,408 | -         | -          |
|  |                              | 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020   | Increase/(Decrease) in OPEB Expense Arising from the<br>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                   | 48,033,837  | 4.94                          | 12,191,329  | 12,191,329   | 12,191,329  | 12,191,329 | 11,459,850 | -          | -          |
|                                   |                              | 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

| <b>Differences Between Expected and Actual Liability Experience</b> |                              |   |                               |                  |  |                  |                  |                  |                  |            |
|---|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|------------------|------------|
| Year  | Original<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the Recognition<br>of the Effects of Differences Between Expected and Actual Liability Experience |                  |                  |                  |                  |            |
|   |                              |   |                               |                  | 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        | -          |

| <b>Differences Between Projected and Actual Earnings on OPEB Plan Investments</b> |                              |   |                               |                   |  |                   |                   |                   |           |            |
|---|------------------------------|---|-------------------------------|-------------------|--|-------------------|-------------------|-------------------|-----------|------------|
| Year  | Original<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020         | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects<br>of Differences Between Projected and Actual Earnings on OPEB Plan Investments |                   |                   |                   |           |            |
|   |                              |   |                               |                   | 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        | -         | -          |

| <b>Effects of Changes of Assumptions</b> |                              |   |                               |                  |  |                  |                  |                  |                  |            |
|--|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|------------------|------------|
| Year                                     | Original<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the<br>Recognition of the Effects of Changes of Assumptions |                  |                  |                  |                  |            |
|  |                              |   |                               |                  | 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-<br>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      | -                      | -                     |
| <b>7. Total</b>    | <b>\$ 497,403,995</b>  | <b>\$ 130,355,869</b> |

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**

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### **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 |
|--|-------------------|--|
| <b>Growth</b>                                | <b>62.50%</b>     |  |
| 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%                                  |
| <b>Liquidity</b>                             | <b>14.50%</b>     |  |
| Core Bonds                                   | 13.50%            | -0.25%                                 |
| Cash   | 1.00%             | -0.75%                                 |
| <b>Diversifying Strategies</b>               | <b>23.00%</b>     |  |
| Real Estate                                  | 5.00%             | 5.30%                                  |
| Opportunistic                                | 3.00%             | 2.25%                                  |
| Real Return                                  | 15.00%            | 3.95%                                  |
| <b>Expected Real Return</b>                  | <b>100.00%</b>    | <b>3.96%</b>                           |
| <b>Long Term Inflation Assumption</b>        |                   | <b>2.30%</b>                           |
| <b>Expected Nominal Return for Portfolio</b> |                   | <b>6.26%</b>                           |

Source: Kentucky Retirement Systems



## **APPENDIX A**

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### **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%                | 0.350973%                | 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                    | 0.089289%                | 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                            | 1,405,712                          |
| 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                          | 1,905,242                          |
| 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                            | 477,962                            |
| 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                            | 213,350                            |
| 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%                | 0.03236%                 | 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%                | 0.03536%                 | 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                        | BUFCHL 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            | 0.01616%                 | 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                          | 1,120                          | 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              | 243,377                                | 312,668                        | 186,466                        | 188,435                            | 310,051                            |
| C087                        | CITY OF JEFFERSONVILLE                       | 0.009249%                | 0.008784%                | 11,281                                       | 4,648            | 15,929              | 223,335                                | 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                         | 0.015822%                | 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                   | 0.005172%                | 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                         | 53,927                         | 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                          | 0.018257%                | 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%                | 0.022213%                | 27,810                                       | 11,459           | 39,269              | 550,599                                | 707,358                        | 421,848                        | 426,301                            | 701,437                            |
| J039                        | GALLATIN CO BD OF EDUC      | 0.094551%                | 0.100483%                | 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%                | 0.105525%                | 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         | 0.036946%                | 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%                | 0.100081%                | 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     | 0.056600%                | 0.057412%                | 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                                      | 55,050           | 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        | 0.476023%                | 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         | 0.164483%                | 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       | 0.168636%                | 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           | 0.106499%                | 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              | 0.067118%                | 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                        | 171,368                        | 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 COMM    | 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%                | 0.027993%                | 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                                | 426,225                        | 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   | 0.018232%                | 0.016462%                | 22,236                                       | 9,162            | 31,398              | 440,247                                | 565,589                        | 337,300                        | 340,861                            | 560,854                            |
| J856                        | LOUISVILLE WATER COMPANY    | 1.245810%                | 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                        | SANITATION DISTRICT #4      | 0.015515%                | 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%                | 0.015155%                | 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        | 0.032863%                | 0.032441%                | 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            | 0.011049%                | 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   | 0.025022%                | 0.024072%                | 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   | 0.016357%                | 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                            | 1,046,885                          |
| 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   | 3.065898%                | 3.088562%                | 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                      | 3,216,815                          | 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         | 0.179628%                | 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   | 0.007292%                | 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                         | 32,912                         | 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         | 0.195165%                | 0.195966%                | 225,832                                      | 93,052           | 318,884             | 4,471,172                              | 5,744,143                      | 3,425,638                      | 3,461,804                          | 5,696,063                          |
| K074                        | MCCRACKY 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%                | 0.128846%                | 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             | 5,591,014                              | 7,182,808                      | 4,283,615                      | 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              | 342,935                                | 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                        | PENDLETON 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%                | 0.034344%                | 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%                | 1.05109%                 | 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               | 0.167023%                | 0.167790%                | 203,705                                      | 83,935           | 287,640             | 4,033,098                              | 5,181,346                      | 3,090,003                      | 3,122,626                          | 5,137,977                          |
| L011                        | 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                          |
| L012                        | DANVILLE BOYLE CO REC       | 0.008749%                | 0.005331%                | 11,890                                       | 4,899            | 16,789              | 235,409                                | 302,431                        | 180,361                        | 182,265                            | 299,900                            |
| L013                        | BRACKEN COUNTY PUB LIBRAR   | 0.004992%                | 0.004808%                | 6,088  | 2,509            | 8,597               | 120,542                                | 154,861                        | 92,354                         | 93,329                             | 153,564                            |
| L014                        | BREATHITT CO PUBLIC LIB     | 0.006837%                | 0.006361%                | 8,339  | 3,436            | 11,775              | 165,093                                | 212,096                        | 126,488                        | 127,823                            | 210,320                            |
| L015                        | BRECKINRIDGE CO CLERK OFF   | 0.012132%                | 0.012061%                | 14,796                                       | 6,097            | 20,893              | 292,951                                | 376,356                        | 224,448                        | 226,817                            | 373,206                            |
| L016                        | 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                          |
| L017                        | CITY OF BUTLER              | 0.025040%                | 0.021257%                | 30,539                                       | 12,584           | 43,123              | 604,640                                | 776,785                        | 463,252                        | 468,142                            | 770,283                            |
| L018                        | BUTLER CO AMBULANCE SVC     | 0.012527%                | 0.012527%                | 191,962                                      | 79,096           | 271,058             | 3,800,586                              | 4,882,638                      | 2,911,862                      | 2,942,604                          | 4,841,769                          |
| L021                        | MURRAY PUBLIC SCHOOLS       | 0.157394%                | 0.146254%                | 67,083                                       | 27,641           | 94,724              | 1,328,155                              | 1,706,290                      | 1,017,581                      | 1,028,324                          | 1,692,007                          |
| L022                        | CITY OF CARROLLTON          | 0.055003%                | 0.054705%                | 124,767                                      | 51,410           | 176,177             | 2,470,234                              | 3,173,525                      | 1,892,597                      | 1,912,578                          | 3,146,962                          |
| L023                        | 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                          |
| L024                        | 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                          |
| L025                        | HOPKINSVILLE CHRIST LIBRARY | 0.013786%                | 0.012875%                | 16,814                                       | 6,928            | 23,742              | 332,890                                | 427,666                        | 255,047                        | 257,740                            | 424,086                            |
| L026                        | 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                          | 2,523,066                          |
| L027                        | 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                          |
| L028                        | 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                          |
| L029                        | 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                            |
| L031                        | CUMBERLAND CO SOIL & WAT    | 0.001144%                | 0.001090%                | 1,396  | 575              | 1,971               | 27,624                                 | 35,489                         | 21,165                         | 21,388                             | 35,192                             |
| L032                        | EDMONSON CO AMBULANCE DIS   | 0.010273%                | 0.010840%                | 12,529                                       | 5,163            | 17,692              | 248,062                                | 318,686                        | 190,055                        | 192,062                            | 316,019                            |
| L033                        | SANDY HOOK WATER DISTRICT   | 0.008531%                | 0.008074%                | 10,405                                       | 4,287            | 14,692              | 205,998                                | 264,647                        | 157,827                        | 159,494                            | 262,431                            |
| L034                        | 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   | 0.007062%                | 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           | 41,630              | 588,751                                | 756,372                        | 451,078                        | 455,841                            | 750,041                            |
| L062                        | CITY OF HODGENVILLE         | 0.032607%                | 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 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)                               |
| L071                        | RUSSELLVILLE CITY SCHOOLS   | 0.0635400%               | 0.0597766%               | 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           | 0.0106343%               | 0.0129293%               | 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            | 16,097              | 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                            | 891,547                            |
| L078                        | MARION FREE PUBLIC LIBRAR   | 0.018496%                | 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%                | 0.021781%                | 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                        | CAMPBELLSVILLE 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   | 0.012496%                | 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            | 0.000822%                | 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%                | 0.039794%                | 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                         | 16,041                             | 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 STK & 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 CONSERVAT DIST    | 0.001277%                | 0.001344%                | 1,558  | 642              | 2,200               | 30,836                                 | 39,615                         | 23,625                         | 23,875                             | 39,283                             |
| M090                        | BARDSTOWN 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 CAMPBELLSVILLE      | 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                          |
| M120                        | WOODFORD COUNTY LIBRARY     | 0.044624%                | 0.044102%                | 54,424                                       | 22,425           | 76,849              | 1,077,534                              | 1,384,315                      | 825,565                        | 834,281                            | 1,372,728                          |
| M215                        | SHEPHER/BULLITT CO TOURIST  | 0.020699%                | 0.020483%                | 25,245                                       | 10,402           | 35,647              | 499,818                                | 642,119                        | 382,941                        | 386,984                            | 636,745                            |
| M315                        | CITY OF PIONEER VILLAGE     | 0.021526%                | 0.020407%                | 26,253                                       | 10,818           | 37,071              | 519,787                                | 667,774                        | 398,241                        | 402,445                            | 662,185                            |
| M356                        | MIDDLETOWN FIRE PROT DIST   | 0.001567%                | 0.001481%                | 1,911  | 787              | 2,698               | 37,838                                 | 48,611                         | 28,990                         | 29,296                             | 48,204                             |
| M415                        | BULLITT CO SANITATION DIS   | 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    | 0.003575%                | 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-CO-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        | 0.001854%                | 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%                | 0.012551%                | 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              | 916,735                                | 1,177,741                      | 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     | 0.023977%                | 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%                | 0.022562%                | 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     | 0.003528%                | 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 CALVERT 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%                | 0.005064%                | 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          | 0.112330%                | 0.112331%                | 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           | 0.002125%                | 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%                | 0.010086%                | 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                          | 3,281,629                          |
| 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                        | DAVIESS 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 AINVENNA                  | 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%                | 0.019719%                | 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                         | 15,686                         | 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             | 2,071,399                              | 2,661,139                      | 1,587,025                      | 1,603,780                          | 2,638,864                          |
| V003                        | ANDERSON CO FISCAL COURT    | 0.097939%                | 0.094927%                | 118,716                                      | 46,916           | 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                        | BETH 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                        | BALL 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             | 9,632,753                              | 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                        | CARUSLE 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                            | 1,601,536                          |
| 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     | 0.042835%                | 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 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)                               |
| V055                        | JACKSON CO FISCAL COURT     | 0.095361%                | 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%                | 0.220126%                | 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%                | 0.062109%                | 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     | 0.059597%                | 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   | 0.148922%                | 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                      | 712,286                        | 719,806                            | 1,184,371                          |
| V073                        | MCCRACKEN CO FISCAL COURT   | 0.147925%                | 0.143661%                | 180,291                                      | 74,288           | 254,579             | 3,569,528                              | 4,585,791                      | 2,734,831                      | 2,763,704                          | 4,547,406                          |
| 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                                       | 24,469           | 120,660             | 1,904,446                              | 2,446,655                      | 1,459,113                      | 1,474,518                          | 2,426,175                          |
| 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                                       | 25,469           | 84,854              | 1,175,740                              | 1,510,480                      | 900,806                        | 910,336                            | 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      | 0.055803%                | 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%                | 0.043330%                | 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   | 0.031195%                | 0.033741%                | 38,047                                       | 15,677           | 53,724              | 753,264                                | 967,724                        | 577,122                        | 583,215                            | 959,623                            |
| V136                        | MOUNTAIN ARTS CENTER        | 0.000000%                | 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%                | 0.144912%                | 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%                | 7.596902%                | 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%                | 0.001566%                | 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%                | 0.084410%                | 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                         | 64,230                             | 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     | 0.510819%                | 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              | 291,212                                | 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 ELIZABETHTOWN       | 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 DISTR    | 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               | 0.557818%                | 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              | 192,910                                | 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                        | SOUTHGATE 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%                | 0.091058%                | 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 PLAN 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                          | 8,047,201                          |
| 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                        | ALLOWAY 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 ATTORNEY                           | 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       | 0.012190%                | 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%                | 0.015620%                | 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                        | MADOFFIN CO ATTORNEY        | 0.001200%                | 0.000708%                | 1,463  | 603               | 2,066               | 28,976                                 | 37,226                         | 22,201                         | 22,435                             | 36,915                             |
| W078                        | MARION 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                        | MERCER 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                        | OWENSBORO 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                            |
| <b>TOTAL</b>                |                             | <b>100.000000%</b>       | <b>100.000000%</b>       | <b>121,962,325</b>                           | <b>50,253,722</b> | <b>172,216,047</b>  | <b>2,414,695,884</b>                   | <b>3,102,175,364</b>           | <b>1,850,046,176</b>           | <b>1,869,578,166</b>               | <b>3,076,209,120</b>               |





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                | -  | (5,981)   | (5,981)                     | -  | (5,981)                   | -                                      |
| A156                        | CITY OF ANCHORAGE                       | 59,833   | 3,255   | 63,088                      | -  | 63,088                    | 10,842                                 |
| AB19                        | BELLEVUE/DAYTON FIRE                    | 4,660  | 473   | 5,133                       | -  | 5,133                     | 844                                    |
| 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                    | 7,865  | 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  | (14,241)  | 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       | 551,518  | (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 MULDRIGH            | 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                        | MONTGOMERY CO BD OF ED      | 591,427  | 264,076   | 855,503                     | -  | 855,503                   | 107,168                                |
| K088                        | GATEWAY COMM SER ORGANIZ    | 959,181  | (16,924)  | 942,257                     | -  | 942,257                   | 173,806                                |
| K089                        | MUHLBERG CO BD OF ED        | 757,246  | (53,841)  | 703,405                     | -  | 703,405                   | 137,215                                |
| K091                        | NELSON COUNTY BD OF ED      | 75,610   | (10,766)  | 64,844                      | -  | 64,844                    | 13,701                                 |
| K092                        | CITY OF CARLSLE             | 46,447   | 1,900   | 48,347                      | -  | 48,347                    | 8,416                                  |
| K093                        | OHIO CO LIBRARY             | 108,445  | (3,061)   | 105,384                     | -  | 105,384                   | 19,651                                 |
| K094                        | OLDHAM CO LIBRARY BD        | 25,330   | (989)   | 24,341                      | -  | 24,341                    | 4,590                                  |
| K095                        | OWEN CO PUBLIC LIBRARY      | 5,498  | (4,762)   | 736                         | -  | 736                       | 996                                    |
| K096                        | OWSLEY CO PUBLIC LIBRARY    | 32,773   | 2,715   | 35,488                      | -  | 35,488                    | 5,939                                  |
| K097                        | PENDLETON CO LIBRARY        | 788,319  | (62,474)  | 725,845                     | -  | 725,845                   | 142,846                                |
| K098                        | PERRY CO BD OF EDUCATION    | 146,942  | (29,197)  | 117,745                     | -  | 117,745                   | 26,626                                 |
| K099                        | PIKEVILLE INDEPENDENT SCH   | 34,114   | 3,934   | 38,048                      | -  | 38,048                    | 6,182                                  |
| K100                        | CITY OF STANTON             | 228,622  | (7,158)   | 221,464                     | -  | 221,464                   | 41,427                                 |
| K101                        | SOMERSET BD OF EDUCATION    | 2,221  | 157   | 2,378                       | -  | 2,378                     | 402                                    |
| K102                        | CITY OF MOUNT OLIVET        | 3,234  | 125   | 3,359                       | -  | 3,359                     | 586                                    |
| K103                        | ROCKCASTLE CONSERV DIST     | 187,116  | 1,336   | 188,452                     | -  | 188,452                   | 33,906                                 |
| K104                        | CITY OF MOREHEAD            | 3,889  | (82)  | 3,807                       | -  | 3,807                     | 705                                    |
| K105                        | RUSSELL CO CONS DIST        | 437,686  | 6,358   | 444,044                     | -  | 444,044                   | 79,310                                 |
| K106                        | CITY OF GEORGETOWN          | 211,416  | 21,018  | 232,434                     | -  | 232,434                   | 38,309                                 |
| K107                        | CITY OF SHELBYVILLE         | 20,306   | (1,769)   | 18,537                      | -  | 18,537                    | 3,680                                  |
| K108                        | FRANKLIN/SIMPSON PARKS BD   | 99,664   | (7,201)   | 92,463                      | -  | 92,463                    | 18,059                                 |
| K109                        | CITY OF TAYLORSVILLE        | 216,243  | 25,032  | 241,275                     | -  | 241,275                   | 39,184                                 |
| K110                        | CAMPBELLSVLE MUN WTR&SEWR   | 42,225   | (2,431)   | 39,794                      | -  | 39,794                    | 7,651                                  |
| K111                        | TODD COUNTY WATER DIST      | 138,413  | 5,240   | 143,653                     | -  | 143,653                   | 25,081                                 |
| K112                        | CITY OF CADIZ               | 27,707   | 4,021   | 31,728                      | -  | 31,728                    | 5,021                                  |
| K113                        | TRIMBLE CO LIBRARY          | 432,833  | (44,348)  | 388,485                     | -  | 388,485                   | 78,431                                 |
| K114                        | UNION CO BD OF EDUCATION    | 1,413,873  | 22,973  | 1,436,846                   | -  | 1,436,846                 | 256,198                                |
| K115                        | CITY OF BOWLING GREEN       | 88,914   | 6,622   | 95,536                      | -  | 95,536                    | 16,111                                 |
| K116                        | CITY OF SPRINGFIELD         | 559,037  | (28,511)  | 530,526                     | -  | 530,526                   | 101,299                                |
| K117                        | WAYNE CO BD OF ED           | 19,845   | (867)   | 18,978                      | -  | 18,978                    | 3,596                                  |
| K118                        | WEBSTER CO PUBLIC LIBRARY   | 788,070  | (46,497)  | 741,573                     | -  | 741,573                   | 142,801                                |
| K119                        | WHITLEY CO BD OF ED         | 8,994  | 577   | 9,571                       | -  | 9,571                     | 1,630                                  |
| K120                        | WOLFE COUNTY LIBRARY        | 276,272  | (20,466)  | 255,806                     | -  | 255,806                   | 50,061                                 |
| K137                        | CITY OF VERSAILLES          | 24,954   | 2,981   | 27,935                      | -  | 27,935                    | 4,522                                  |
| K141                        | KY MAGISTRATES/COMM ASSOC   | 6,901  | 128   | 7,029                       | -  | 7,029                     | 1,250                                  |
| K181                        | GRANT CO PLANNING COMM      | 22,223   | (3,878)   | 18,345                      | -  | 18,345                    | 4,027                                  |
| K200                        | WESTERN LEWIS-RECTORVILLE   | 1,390  | 1,516   | 2,906                       | -  | 2,906                     | 252                                    |
| K214                        | CITY OF FERGUSON            | 12,196   | (25,485)  | (13,289)                    | -  | (13,289)                  | 2,210                                  |
| K219                        | GREEN RIVER EDUC COOP       | 1,110,682  | 45,785  | 1,156,467                   | -  | 1,156,467                 | 201,259                                |
| K237                        | NORTHERN KY WATER SER DIS   | 24,980   | 1,145   | 26,125                      | -  | 26,125                    | 4,526                                  |
| K256                        | KY CO JUDGE/EX ASSOC        | 11,201   | 5,837   | 17,038                      | -  | 17,038                    | 2,030                                  |
| K314                        | JEFFERSONTOWN FIRE DIST     | 252,957  | 30,249  | 283,206                     | -  | 283,206                   | 45,837                                 |
| K315                        | KY LEGAL AID                | 7,568  | 23  | 7,591                       | -  | 7,591                     | 1,371                                  |
| K319                        | MT WASHINGTON FIRE P DIST   | 12,523   | 575   | 13,098                      | -  | 13,098                    | 2,269                                  |
| K337                        | CITY OF SILVER GROVE        | 9,847  | (9,750)   | 97                          | -  | 97                        | -                                      |
| K356                        | KY COUNCIL OF ADD'S         | 1,284  | 11,131  | 12,415                      | -  | 12,415                    | -                                      |
| K414                        | ST MATTHEWS FIRE DIST.      | (4,059)  | 337   | (3,722)                     | -  | (3,722)                   | 1,784                                  |
| K419                        | CITY OF SMITHS GROVE        | 1,632  | (1,295)   | 337                         | -  | 337                       | 296                                    |
| K419                        | ALEXANDRIA FIRE DISTRICT    |  |   |                             |  |                           |  |





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 LIBRARY  | 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  | 2,777   | 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   | 62,701   | (7,110)   | (7,110)                     | -  | (7,110)                   | 11,362                                 |
| M415                        | BULLITT CO SANITATION DIS   | 8,919  | 14,852  | 77,553                      | -  | 77,553                    | 1,616                                  |
| N001                        | ADAIR CO CONSERVATION DIS   | 11,692   | 1,108   | 10,027                      | -  | 10,027                    | 2,119                                  |
| N006                        | HOUSING AUTH OWINGSVILLE    | 69,105   | (1,750)   | 9,942                       | -  | 9,942                     | 12,522                                 |
| N007                        | PINEVILLE BD OF EDUCATION   | 582,244  | 4,169   | 73,274                      | -  | 73,274                    | 105,504                                |
| N008                        | CITY OF FLORENCE            | 3,902  | 7   | 3,909                       | -  | 3,909                     | 707                                    |
| N009                        | CITY OF MILLERSBURG         | 103,458  | 17,357  | 120,815                     | -  | 120,815                   | 18,747                                 |
| N010                        | BOYD CO PUBLIC LIBRARY      | 3,306  | (3,642)   | (336)                       | -  | (336)                     | 599                                    |
| N011                        | CITY OF FERRYVILLE          | 32,809   | (774)   | 32,035                      | -  | 32,035                    | 5,945                                  |
| N012                        | CITY OF BROOKSVILLE         | 277,129  | (19,199)  | 257,930                     | -  | 257,930                   | 50,217                                 |
| N013                        | MIDDLE KY COMM ACT PART     | 22,753   | (20,991)  | 1,762                       | -  | 1,762                     | 4,123                                  |
| N014                        | CITY OF IRVINGTON           | 4,667  | (94)  | 4,573                       | -  | 4,573                     | 846                                    |
| N015                        | BULLITT CO CONSERVAT DIST   | 158,614  | (4,664)   | 153,950                     | -  | 153,950                   | 28,741                                 |
| N017                        | PRINCETON ELECTRIC PL BD    | 5,501  | (537)   | 4,964                       | -  | 4,964                     | 997                                    |
| N018                        | MURRAY/CALLOWAY CO AIRPRT   | 9,690  | (461)   | 9,229                       | -  | 9,229                     | 1,756                                  |
| N020                        | CARLISLE CO SANIT DIST 1    | 196,453  | (8,942)   | 187,511                     | -  | 187,511                   | 35,598                                 |
| N021                        | CARROLLTON UTILITIES COMM   | 115,722  | 13,180  | 128,902                     | -  | 128,902                   | 20,969                                 |
| N022                        | CITY OF GRAYSON             | 37,538   | 3,857   | 41,395                      | -  | 41,395                    | 6,802                                  |
| N025                        | EAST CLARK CO WATER DIST    | 14,511   | 3,228   | 17,739                      | -  | 17,739                    | 2,629                                  |
| N029                        | CUMBERLAND CO PUBLIC LIB    | 35,063   | (2,666)   | 32,397                      | -  | 32,397                    | 6,353                                  |
| N033                        | ESTILL CO WATER DIST NO 1   | 10,511   | 3,624   | 14,135                      | -  | 14,135                    | 1,905                                  |
| N035                        | HOUSING AUTH FLEMINGSBURG   | 328,018  | (53,661)  | 274,357                     | -  | 274,357                   | 59,438                                 |
| N036                        | PRESTONSBURG CITY UTIL      | 151,916  | (28,993)  | 122,923                     | -  | 122,923                   | 27,528                                 |
| N037                        | FRANKFORT INDEP SCHOOLS     | 21,768   | (4,590)   | 17,178                      | -  | 17,178                    | 3,944                                  |
| N038                        | HOUSING AUTH OF HICKMAN     | 99,069   | 428   | 99,497                      | -  | 99,497                    | 17,952                                 |
| N041                        | BULLOCK PEN WATER DIST      | 226,901  | (53,931)  | 172,970                     | -  | 172,970                   | 41,115                                 |
| N042                        | PURCHASE AREA DEV DIST      | 33,287   | (300)   | 32,987                      | -  | 32,987                    | 6,032                                  |
| N043                        | GRAYSON CO LIBRARY          | -  | (4,411)   | (4,411)                     | -  | (4,411)                   | -                                      |
| N044                        | HOUSING AUTH OF GREENSBUR   | 79,387   | (33,330)  | 46,057                      | -  | 46,057                    | 14,385                                 |
| N045                        | KENTUCKY ED DEV CORP        | 389,345  | (4,492)   | 384,853                     | -  | 384,853                   | 70,550                                 |
| N047                        | ELIZABETH TOWN BD OF EDUC   | 11,702   | (841)   | 10,861                      | -  | 10,861                    | 2,120                                  |
| N049                        | CYNTHIANA HARRISON CO JPC   | 55,595   | 12,805  | 68,400                      | -  | 68,400                    | 10,074                                 |
| N050                        | CITY OF HORSE CAVE          | 942,920  | (44,243)  | 898,677                     | -  | 898,677                   | 170,860                                |
| N051                        | CITY OF HENDERSON           | 16,585   | (83)  | 16,502                      | -  | 16,502                    | 3,005                                  |
| N052                        | CITY OF NEW CASTLE          | 1,058,721  | 46,451  | 1,105,172                   | -  | 1,105,172                 | 191,843                                |
| N054                        | CITY OF MADISONVILLE        | 10,750   | 5,284   | 16,034                      | -  | 16,034                    | 1,948                                  |
| N057                        | NICHOLASVILLE HOUSING AUT   | 38,029   | 5,874   | 43,903                      | -  | 43,903                    | 6,891                                  |
| N058                        | JOHNSON CO LIBRARY          | 63,176   | 5,172   | 68,348                      | -  | 68,348                    | 11,448                                 |
| N060                        | KNOTT CO WATER & SEWER      | 4,909  | 38  | 4,947                       | -  | 4,947                     | 890                                    |
| N061                        | KNOX CO SOIL CONSERV DIS    | 122,165  | (21,244)  | 100,921                     | -  | 100,921                   | 22,137                                 |
| N063                        | CUMBERLAND VAL AREA DEV     | 165,404  | 41,368  | 206,772                     | -  | 206,772                   | 29,972                                 |
| N065                        | THREE FORKS REG JAIL        | 49,001   | 4,266   | 53,267                      | -  | 53,267                    | 8,879                                  |
| N067                        | HOUSING ORIENTED MINISTRI   | 31,099   | 1,224   | 32,323                      | -  | 32,323                    | 5,635                                  |
| N068                        | GAR,QUI,KY-O-HTS WTR DIST   | 6,063  | (3,775)   | 2,288                       | -  | 2,288                     | 1,099                                  |
| N069                        | CITY OF CRAB ORCHARD        | 48,514   | 4,001   | 52,515                      | -  | 52,515                    | 8,791                                  |
| N071                        | CITY OF AUBURN              | 78,517   | 2,753   | 81,270                      | -  | 81,270                    | 14,228                                 |
| N072                        | LYON CO AMBULANCE SERVICE   | 14,704   | (1,040)   | 13,664                      | -  | 13,664                    | 2,664                                  |
| N075                        | CITY OF ISLAND              | 10,106   | (3,016)   | 7,090                       | -  | 7,090                     | 1,831                                  |
| N076                        | MADISON CO EMS              | 45,541   | 4,338   | 49,879                      | -  | 49,879                    | 8,252                                  |
| N077                        | MAGOFFIN CO WATER DIST      | 769,641  | 121,477   | 891,118                     | -  | 891,118                   | 139,461                                |
| N078                        | CENTRAL KY COMM ACTION      | 97,633   | (3,853)   | 93,780                      | -  | 93,780                    | 17,691                                 |
| N079                        | BENTON ELECTRIC SYSTEM      |  |   |                             |  |                           |  |



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   | 26,928   | 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                     | 13,979                                 |
| 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 CONS 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                        | DAVISS 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     | 80,195   | (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)   | 275,550                     | -  | 275,550                   | 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                        | BOURBON 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       | 516,926  | 20,620  | 537,546                     | -  | 537,546                   | 93,668                                 |
| 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 WURLAND             | 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 AUTHORITY           | 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 DISTRICT AUTHORITY           | 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 COMMUNITY DEVELOPMENT AUTHORITY | 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 WATER 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                   | 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 PLANNING 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                        | LESLE 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                     |
| <b>TOTAL</b>                |                             | <b>327,046,293</b>                                 | <b>(4,759,018)</b>  | <b>322,287,275</b>          | <b>-</b>   | <b>322,287,275</b>                     | <b>59,261,717</b>         |



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                | 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                | 48,865   | 246,086                             | 83,558   | 529                | 10,197                | 33,34  | 94,618                             |
| 39945                       | WARREN COUNTY CLERK'S 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  | 922                | 17,779                | 37,905   | 202,299                            |
| 39952                       | MADISON COUNTY SHERIFF                  | 44,972  | 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                 |  | 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               | 93,071   | 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                 | 92,055   | 105,310                            |
| 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 | 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)                               |
| 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/CONSERV 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                        | DAVIESS 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   | 441,678            | 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 | 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)                               |
| 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 INDPRT 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                        | HARLAM 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               | 65,833  | 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               | 14,899  | 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   | 559,299            | 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  | 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<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |                                    | Liability Experience<br>(19)                          | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Outflow of Resources<br>(23) | Liability Experience<br>(24)                         | Assumption Changes<br>(25) | Investment Experience<br>(26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(27) | Total Deferred Inflow of Resources<br>(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   | 698,501                    | 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                        | 32,055  | 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  | 593,653                                    |
| 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   | 999,315                    | 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                        | 12,000  | 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                        | 385,193   | 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                       | 1,014,716   | 2,014,716                                   | 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  | 166,285                                     | 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                | 6,537   | 97,043                              | 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                | 4,131   | 314,237                            |
| K016                        | CITY OF MORGANTOWN          | 118,044   | 122,892            | 37,899                | 7,834   | 278,835                             | 118,136  | 747                | 14,416                | 43,079  | 176,378                            |
| K017                        | GEORGE COON PUBLIC LIBRAR   | 20,366  | 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  | 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   | 1,776                               | 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  | 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                             | 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                        | MCCRACKEN 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                        | MUHLBENBERG 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                | 699,298  | 83,247                              | 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<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |                                    | Liability Experience<br>(19)                          | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Outflow of Resources<br>(23) | Liability Experience<br>(24)                         | Assumption Changes<br>(25) | Investment Experience<br>(26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(27) | Total Deferred Inflow of Resources<br>(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                         | 58  | 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                         | 4,375   | 35,524                                     |
| L014                               | BRECKINRIDGE CO CLERK OFF          | 48,946  | 50,956                     | 15,715                        | 2,748   | 118,365                                     | 48,984   | 310                        | 5,978                         | 6,794   | 82,066                                     |
| 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   | 1,675,004                                   | 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 CONV 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<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |                                    | Liability Experience<br>(19)                          | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Outflow of Resources<br>(23) | Liability Experience<br>(24)                         | Assumption Changes<br>(25) | Investment Experience<br>(26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(27) | Total Deferred Inflow of Resources<br>(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                        |   | 550,327                                     | 215,313  | 1,362                      | 26,275                        | 196,553   | 439,503                                    |
| L077                               | CITY OF SALYERSVILLE               | 116,926   | 121,729                    | 37,541                        |   | 279,494                                     | 117,018  | 740                        | 14,280                        | 146,768   | 146,768                                    |
| L078                               | MARION FREE PUBLIC LIBRAR          | 42,346  | 44,085                     | 13,596                        |   | 104,583                                     | 42,379   | 268                        | 5,172                         | 15,976  | 63,795                                     |
| L079                               | MARSHALL CO SOIL & WATER           | 4,833   | 5,032                      | 1,552                         |   | 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                       |   | 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                                      | 98,360   | 622                        | 12,003                        | 25,494  | 136,479                                    |
| L085                               | METCALFE CO PUBLIC LIB             | 23,472  | 24,436                     | 7,536                         |   | 4,840                                       | 23,491   | 149                        | 2,867                         | 2,567   | 29,074                                     |
| L086                               | CITY OF TOMPKINSVILLE              | 131,793   | 137,206                    | 42,314                        |   | 123,697                                     | 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                                       | 22,322   | 141                        | 2,724                         | 333   | 25,522                                     |
| L090                               | CITY OF NEW HAVEN                  | 18,099  | 18,842                     | 5,811                         |   | 4,172                                       | 18,113   | 115                        | 2,210                         | 152   | 20,590                                     |
| L091                               | NICHOLAS COUNTY LIBRARY            | 8,363   | 8,707                      | 2,685                         |   | 46,076                                      | 8,370  | 53                         | 1,021                         | 37,891  | 47,335                                     |
| L092                               | OHIO CO WATER DIST                 | 148,290   | 154,380                    | 47,610                        |   | 26,321                                      | 148,406  | 939                        | 18,110                        | 620   | 168,075                                    |
| L093                               | LAGRANGE UTILITY COMM              | 90,553  | 94,272                     | 29,073                        |   | 36,330                                      | 90,624   | 573                        | 11,059                        | 383   | 102,639                                    |
| L096                               | PENDLETON COUNTY WATER             | 58,677  | 61,087                     | 18,839                        |   | 21,188                                      | 58,723   | 371                        | 7,166                         | 66,515  | 66,515                                     |
| L099                               | POWELLS VALLEY WATER DIST          | 37,867  | 39,423                     | 12,158                        |   | 1,006                                       | 37,897   | 240                        | 4,625                         | 5,625   | 48,387                                     |
| L100                               | SCIENCE HILL BD OF ED              | 85,643  | 89,161                     | 27,497                        |   | 29,663                                      | 85,710   | 542                        | 10,459                        | 39,447  | 136,158                                    |
| L102                               | CITY OF MOUNT VERNON               | 203,986   | 212,363                    | 65,492                        |   | 29,943                                      | 204,145  | 1,291                      | 24,912                        | 25,158  | 255,506                                    |
| L103                               | MOREHEAD UTILITY PLANT BD          | 328,477   | 341,967                    | 105,461                       |   | 128,267                                     | 328,733  | 2,080                      | 40,116                        | 1,385   | 372,314                                    |
| L104                               | LAKE CUMBERLAND ADD                | 446,912   | 465,267                    | 143,486                       |   | 12,388                                      | 447,261  | 2,829                      | 54,580                        | 69,913  | 574,583                                    |
| L105                               | GEORGETOWN/SCOTT CO PARKS          | 116,269   | 121,044                    | 37,329                        |   | 283,779                                     | 116,360  | 736                        | 14,200                        | 52,184  | 183,480                                    |
| L106                               | TRIPLE S PLANNING & ZONIN          | 25,187  | 26,221                     | 8,087                         |   | 12,828                                      | 25,207   | 159                        | 3,076                         | 100   | 28,542                                     |
| L107                               | CITY OF FRANKLIN                   | 350,477   | 364,871                    | 112,525                       |   | 6,781                                       | 350,750  | 2,219                      | 42,803                        | 53,142  | 448,914                                    |
| L108                               | SPENCER CO FIRE DIST               | 6,346   | 6,607                      | 2,038                         |   | 4,826                                       | 6,351  | 40                         | 775                           | 24  | 7,190                                      |
| L109                               | CAMPBELLVILLE CITY SCHOO           | 225,235   | 234,486                    | 72,314                        |   | 19,613                                      | 225,411  | 1,426                      | 27,508                        | 54,168  | 308,513                                    |
| L110                               | CITY OF ELKTON                     | 89,270  | 92,937                     | 28,661                        |   | 34,574                                      | 89,340   | 565                        | 10,902                        | 12,200  | 113,007                                    |
| L111                               | HOUSING AUTH OF CADIZ              | 18,018  | 18,758                     | 5,785                         |   | 2,858                                       | 18,032   | 114                        | 2,200                         | 18,970  | 39,316                                     |
| L112                               | CITY OF BEDFORD                    | 12,902  | 13,432                     | 4,142                         |   | 10,234                                      | 12,912   | 82                         | 1,576                         | 8,186   | 22,756                                     |
| L113                               | UNION CO PLANNING COMM             | 21,867  | 22,765                     | 7,021                         |   | 14,032                                      | 21,884   | 138                        | 2,671                         | 88  | 24,781                                     |
| L114                               | WARREN COUNTY BD OF ED             | 2,963,106   | 3,084,800                  | 951,340                       |   | 656,309                                     | 2,965,420  | 18,759                     | 361,878                       | 13,531  | 3,359,588                                  |
| L115                               | WASHINGTON CO SCHOOLS              | 341,020   | 355,026                    | 109,488                       |   | 22,239                                      | 341,286  | 2,159                      | 41,648                        | 57,766  | 442,859                                    |
| L118                               | CORBIN BD OF ED                    | 494,434   | 514,740                    | 158,744                       |   | 23,255                                      | 494,820  | 3,130                      | 60,384                        | 50,575  | 608,909                                    |
| L119                               | CITY OF CAMPTON                    | 71,991  | 74,947                     | 23,113                        |   | 195,900                                     | 72,047   | 456                        | 8,792                         | 15,210  | 96,505                                     |
| L120                               | FALLING SPRINGS ARTS               | 76,441  | 79,580                     | 24,542                        |   | 5,929                                       | 76,500   | 484                        | 9,336                         | 18,521  | 104,841                                    |
| L141                               | CORINTH WATER DISTRICT             | 10,397  | 10,824                     | 3,338                         |   | 3,116                                       | 10,405   | 66                         | 1,270                         | 39,505  | 51,246                                     |
| L156                               | CITY OF LYNDON                     | 31,094  | 32,371                     | 9,983                         |   | 9,571                                       | 31,118   | 197                        | 3,797                         | 8,053   | 43,165                                     |
| L159                               | ELSMERE FIRE PROTECTION            | 7,924   | 8,249                      | 2,544                         |   | 4,081                                       | 7,930  | 50                         | 968                           | 1,789   | 10,737                                     |
| L256                               | CITY OF HURSTBOURNE                | 22,101  | 23,008                     | 7,096                         |   | 1,840                                       | 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                                       | 11,285   | 71                         | 1,377                         | 48  | 12,781                                     |
| L756                               | PLEASURE RIDGE PARK FIRE           | 39,037  | 40,641                     | 12,533                        |   | 29,219                                      | 39,068   | 247                        | 4,768                         | 18,829  | 62,912                                     |
| L959                               | NORTHERN KY CONV CTR CORP          | 187,703   | 195,412                    | 60,264                        |   | 9,307                                       | 187,849  | 1,188                      | 22,924                        | 72,094  | 284,055                                    |
| M001                               | COLUMBIA/ADAIR UTILITIES           | 145,095   | 151,054                    | 46,584                        |   | 12,249                                      | 145,208  | 919                        | 17,720                        | 52,639  | 216,486                                    |
| M003                               | LAWBG-ANDERSON PLAN COMM           | -   | 2,618                      | 841                           |   | 910   | -  | 2,620                      | 17                            | 320   | 191  |
| M005                               | GLASGOW WATER COMPANY              | 378,754   | 394,309                    | 121,603                       |   | 92,405                                      | 379,050  | 2,398                      | 46,256                        | 1,727   | 429,431                                    |
| M006                               | GATEWAY AREA DEV DISTRICT          | 111,649   | 116,235                    | 35,846                        |   | 47,048                                      | 111,737  | 707                        | 13,636                        | 17,044  | 143,124                                    |
| M007                               | MIDDLESBORO CITY SCHOOL            | 236,157   | 245,855                    | 75,821                        |   | 8,175                                       | 236,341  | 1,495                      | 28,841                        | 32,396  | 299,073                                    |
| M008                               | WALTON/VERONA BD OF ED             | 347,140   | 361,397                    | 111,453                       |   | 54,454                                      | 347,411  | 2,198                      | 42,396                        | 34,982  | 426,987                                    |
| M009                               | PARIS BOURBON CO LIBRARY           | 54,360  | 56,593                     | 17,453                        |   | 5,060                                       | 54,403   | 344                        | 6,639                         | 753   | 62,139                                     |
| M010                               | BOYD CO BD OF ED                   | 915,316   | 952,908                    | 293,873                       |   | 62,466                                      | 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                                      | 462,063  | 2,923                      | 56,387                        | 64,102  | 585,475                                    |
| M012                               | EAST PENDLETON WATER DIST          | 50,374  | 52,443                     | 16,173                        |   | 13,635                                      | 50,413   | 319                        | 6,152                         | 224   | 57,108                                     |
| M013                               | BREATHITT CO SOIL CONSERV          | 3,506   | 3,650                      | 1,126                         |   | 8,685                                       | 3,509  | 22                         | 428                           | 7,348   | 11,307                                     |
| M014                               | CITY OF HARDINSBURG                | 31,069  | 32,345                     | 9,975                         |   | 4,487                                       | 31,094   | 197                        | 3,794                         | 66,549  | 101,634                                    |
| M015                               | BULLITT CO FISCAL COURT            | 861,391   | 896,768                    | 276,560                       |   | 162,659                                     | 862,064  | 5,453                      | 105,200                       | 147,629   | 1,120,346                                  |
| M017                               | CITY OF FREDDONIA                  | 7,032   | 7,321                      | 2,258                         |   | 12,898                                      | 7,038  | 45                         | 859                           | 12,706  | 20,648                                     |
| M018                               | CALLOWAY CO PUBLIC LIBRAR          | 53,206  | 55,391                     | 17,083                        |   | 5,087                                       | 53,248   | 337                        | 6,498                         | 11,497  | 71,580                                     |
| M019                               | CAMPBELL CO COURTHOUSE             | 10,861  | 11,307                     | 3,487                         |   | 1,383                                       | 10,869   | 69                         | 1,326                         | 389   | 12,653                                     |
| M020                               | CITY OF BARDWELL                   | 54,058  | 56,278                     | 17,356                        |   | 10,148                                      | 54,100   | 342                        | 6,602                         | 36,450  | 97,494                                     |



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

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |                                    | Liability Experience<br>(19)                          | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Outflow of Resources<br>(23) | Liability Experience<br>(24)                         | Assumption Changes<br>(25) | Investment Experience<br>(26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(27) | Total Deferred Inflow of Resources<br>(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                                     |
| M044                               | 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<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |                                    | Liability Experience<br>(19)                          | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Outflow of Resources<br>(23) | Liability Experience<br>(24)                         | Assumption Changes<br>(25) | Investment Experience<br>(26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(27) | Total Deferred Inflow of Resources<br>(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  | 13,896                     | 4,258                         | 21,071  | 52,396                                      | 13,272   | 84                         | 1,620                         | 17,718  | 27,442                                     |
| 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                        | 183,342   | 40,555                                      | 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 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)                               |
| 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                | 264,351   | 111,999                             | 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                 | 53,000  | 17,479                              | 17,479   | 111                | 2,133                 | 13,851  | 33,574                             |
| N098                        | PIKE CO LIBRARY DISTRICT    | 95,167  | 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             | 30,554                | 60,535  | 285,327                             | 95,239   | 602                | 11,622                | 41,257  | 148,720                            |
| N100                        | CITY OF BURNSIDE            | 41,333  | 43,030             | 11,041                | 47,359  | 128,592                             | 34,417   | 218                | 4,200                 | 97  | 38,932                             |
| N103                        | HOUSING AUTH OF MOREHEAD    | 54,602  | 56,845             | 17,531                | 13,270  | 122,099                             | 41,365   | 262                | 5,048                 | 1,600   | 46,835                             |
| N104                        | CITY OF JAMESTOWN           | 153,168   | 159,458            | 49,176                | 24,466  | 346,645                             | 153,288  | 346                | 6,668                 | 9,560   | 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                 | 42,350  | 17,943                              | 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                | 413,921   | 175,369                             | 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                | -   | 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  | 55,450             | 17,101                | -   | 125,814                             | 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 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)                               |
| 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                        | MCLAN 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                | 11,607  | 106,079                             | 36,181   | 229                | 4,415                 | 142   | 40,967                             |
| P097                        | KY RIVER AREA DEV DIST            | 215,746   | 224,607            | 69,268                | 20,682  | 1,282,851                           | 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                | -   | 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   | 1,142,877                           | 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 PAINTSVLE         | 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  | 78,079             | 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 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)                               |
| 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                 | 15,952  | 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                | 22,637  | 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                 | 1,867                 | 304   | 17,571                             |
| V001                        | ADAIR COUNTY FISCAL COURT   | 276,723   | 288,088            | 88,845                | 31,396  | 685,052                             | 276,939  | 1,752              | 33,796                | 29,070  | 341,557                            |
| V002                        | ALLEN COUNTY FISCAL COURT   | 345,087   | 360,301            | 111,115               | 8,175   | 825,678                             | 346,357  | 2,191              | 42,267                | 230,844   | 621,659                            |
| V003                        | ANDERSON CO FISCAL COURT    | 392,709   | 408,838            | 126,084               | 72,341  | 999,972                             | 393,016  | 2,486              | 47,961                | 445,259   | 845,259                            |
| V004                        | BALLARD COUNTY FISCAL CT    | 375,623   | 391,050            | 120,598               | 137,519   | 1,024,790                           | 375,917  | 2,378              | 45,874                | 63,311  | 487,480                            |
| V005                        | BARREN CO FISCAL CT         | 251,298   | 261,619            | 80,682                | 48,488  | 642,087                             | 251,494  | 1,591              | 30,690                | 81,637  | 365,412                            |
| V006                        | BATH CO FISCAL COURT        | 195,005   | 203,014            | 62,609                | 1,832   | 462,460                             | 195,157  | 1,235              | 23,816                | 167,593   | 291,803                            |
| V007                        | BELL CO FISCAL CT           | 352,861   | 367,353            | 113,290               | -   | 833,504                             | 353,137  | 2,234              | 43,094                | 166,695   | 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   | 285,667                             | 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  | 180,074                            |
| 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                        | MCCRACKY 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                | 3,304  | 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 FISC 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                | 364,739  | 1,376,598                           | 137,658  | 871                | 16,799                | 9,633  | 164,961                            |
| V084                        | MERCER COUNTY FISCAL COURT  | 272,450   | 283,640            | 87,473                | 643,563  | 1,978,469                           | 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 CO 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  | 4,060,716                           | 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 | 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)                               |
| 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                             |
| V189                        | CITY OF CENTRAL CITY        | 212,801   | 221,541            | 68,322                |  | 502,664                             | 212,967  | 1,347              | 25,989                | 39,212   | 279,515                            |
| V196                        | CITY OF BUTLER              | 6,088   | 6,338              | 1,955                 | 801  | 15,182                              | 6,093  | 39                 | 744                   | 804  | 7,680                              |
| V197                        | CITY OF HAZARD              | 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                        | BELLEVUE MUN WATER&SEWER    | 221,720   | 230,836            | 71,189                | 92,796   | 616,550                             | 221,902  | 1,404              | 27,079                | 6,141  | 256,526                            |
| V207                        | SHELL 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 WALUISM COMMISSION   | 13,858  | 14,427             | 4,449                 | 3,851  | 36,585                              | 13,869   | 88                 | 1,692                 | 1,655  | 17,304                             |
| V218                        | BELLEVUE BD OF EDUCATION    | 156,040   | 162,449            | 50,089                | 88,945   | 457,533                             | 156,162  | 988                | 19,057                | 74,795   | 251,002                            |
| V224                        | PENNYROB AREA MUSEUM        | 18,595  | 19,358             | 5,970                 | 3,619  | 47,542                              | 18,609   | 118                | 2,271                 | 2,881  | 23,879                             |
| V230                        | OWENSBORO RIVERPORT AUTH    | 387,524   | 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                           | 614,205  | 3,885              | 74,937                | 40,634   | 733,531                            |
| V251                        | HENDERSON CO RIVER AUTH     | 126,109   | 131,288            | 40,489                | 38,719   | 336,605                             | 126,077  | 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                | 19,058   | 114,782                            |
| 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/FLKN 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                             | 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<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |                                    | Liability Experience<br>(19)                          | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Outflow of Resources<br>(23) | Liability Experience<br>(24)                         | Assumption Changes<br>(25) | Investment Experience<br>(26) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(27) | Total Deferred Inflow of Resources<br>(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                         | 11,558  | 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                        | 142,529   | 142,608                                     | 42,488   | 269                        | 5,185                         | 3,327   | 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                       | 35,106  | 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                        | LESLE 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                 | 2,286   | 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                             |
| <b>TOTAL</b>                |                             | <b>403,445,031</b>                                    | <b>420,014,352</b> | <b>129,530,749</b>    | <b>55,686,966</b>   | <b>1,008,677,098</b>                | <b>403,760,066</b>                                   | <b>2,554,158</b>   | <b>49,271,913</b>     | <b>72,510,912</b>   | <b>528,097,049</b>                 |



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<br>Future Measurement Period Ending June 30, |           |           |           |           |            |
|--------------------------------|--|---|-----------|-----------|-----------|-----------|------------|
| Participating<br>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                    | 5,953   | 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)  | -          |





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

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |           |          |            |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|----------|------------|
| Participating<br>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 | (45,091) | -          |
| 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                           | MCCLEAN 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<br>Future Measurement Period Ending June 30, |          |          |          |          |            |
|--------------------------------|-----------------------------|---|----------|----------|----------|----------|------------|
| Participating<br>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

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |           |           |            |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|-----------|------------|
| Participating<br>Employer Code | Participating Employer Name | 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                           | LESLIE CO PUBLIC LIBRARY    | 11,338  | 13,679    | 9,196     | 9,730     | (586)     | -          |





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|-----------------------------|-----------------------------|--|----------|----------|----------|----------|------------|
| 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)  | -          |



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|--------------------------------|-----------------------------|---|-----------|-----------|-----------|----------|------------|
| Participating<br>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 RD 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)  | -          |



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

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |         |         |          |            |
|--------------------------------|-----------------------------|---|-----------|---------|---------|----------|------------|
| Participating<br>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)  | -          |





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

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, |              |              |              |              |                    |
|------------------------------------|------------------------------------|--|--------------|--------------|--------------|--------------|--------------------|
|                                    |                                    | 2021<br>(29)   | 2022<br>(30) | 2023<br>(31) | 2024<br>(32) | 2025<br>(33) | Thereafter<br>(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        | (1,318)      | -                  |
| 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                               | HENDERSON 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<br>Future Measurement Period Ending June 30, |          |          |          |          |            |
|--------------------------------|-----------------------------|---|----------|----------|----------|----------|------------|
| Participating<br>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)  | -          |



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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)                         | (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<br>Future Measurement Period Ending June 30, |         |         |         |          |            |
|--------------------------------|-----------------------------------|---|---------|---------|---------|----------|------------|
| Participating<br>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<br>Future Measurement Period Ending June 30, |           |           |           |          |            |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|----------|------------|
| Participating<br>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                           | MAGOFFIN 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 MEM 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 | 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)       |
| 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 ENV ATH   | 227,986  | 262,692   | 196,154  | 197,616  | (8,462)  | -          |
| V530                        | AUDUBON AREA COMM SER INC    | 803,710  | 938,094   | 680,526  | 615,507  | (36,170) | -          |
| V537                        | CAPITAL COMMUNITY E I D A    | 1,786  | 2,639     | 1,010    | 869      | (799)    | -          |
| V547                        | ELIZABETHTOWN TOUR/CON BU    | 1,070  | 2,967     | (650)    | (1,620)  | (1,411)  | -          |
| V559                        | BEECHWOOD BOARD OF EDUC      | 71,298   | 83,118    | 60,457   | 51,939   | (2,511)  | -          |
| V563                        | LONDON-LAUREL CO IDA         | 6,362  | 7,241     | 5,553    | 5,227    | 450      | -          |
| V576                        | SOUTHERN MADISON WATER DT    | 13,928   | 17,000    | 11,122   | 11,540   | (812)    | -          |
| V607                        | PINEVILLE UTILITY COMM       | 64,040   | 74,636    | 54,320   | 44,096   | (1,771)  | -          |
| V619                        | SOUTHGATE BD OF ED           | 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 BD OF ED           | 981,669  | 1,158,757 | 819,479  | 760,582  | (38,830) | -          |
| V663                        | LAUREL CO CONSERV DIST       | 3,032  | 3,550     | 2,558    | 2,500    | (100)    | -          |
| V673                        | PADUCAH-MCCRACKEN CO JOIN    | 68,698   | 82,545    | 56,042   | 58,182   | (5,470)  | -          |
| V676                        | MADISON CO UTILITIES DIST    | 35,616   | 41,304    | 30,397   | 26,468   | (1,829)  | -          |
| V707                        | BELL CO CONSERVATION DIST    | 973  | 1,113     | 844      | 738      | (29)     | -          |
| V708                        | HEBRON FIRE PROTECTION DI    | 3,602  | 4,263     | 2,996    | 2,790    | 47       | -          |
| V719                        | SILVER GROVE BD OF ED        | (28,525)   | (28,525)  | (28,476) | (28,926) | (363)    | -          |
| V724                        | PENNYRILLE AREA DEVP DIST    | 72,723   | 89,134    | 57,739   | 56,071   | (9,687)  | -          |
| V730                        | GREEN RIV AREA DEL DIST      | 85,508   | 106,871   | 66,022   | 75,214   | (8,789)  | -          |
| V737                        | KY ASSOC OF CO (KACC)        | 156,175  | 189,538   | 125,673  | 121,608  | (7,091)  | -          |
| V756                        | JEFF CO MED CENTER LAUNDR    | 109,618  | 130,831   | 90,208   | 92,102   | (2,989)  | -          |
| V759                        | ERLANGER/ELSMERE BD OF ED    | 166,203  | 199,206   | 136,029  | 127,191  | (17,456) | -          |
| V773                        | MCCRACKEN CO PUB LIBRARY     | 41,620   | 51,441    | 32,657   | 33,782   | (4,586)  | -          |
| V808                        | POINT PLEASANT FIRE DIST     | (3,759)  | (3,740)   | (3,767)  | (3,740)  | (1,002)  | -          |
| V819                        | NEWPORT BD OF ED             | 124,581  | 153,806   | 97,915   | 123,531  | (7,020)  | -          |
| V830                        | REGIONAL WTR RESOURCE AGY    | 261,305  | 305,113   | 221,145  | 205,109  | (7,678)  | -          |
| V856                        | KYIANA REG PLANNING DEV      | 102,710  | 139,038   | 69,668   | 91,132   | (21,796) | -          |
| V859                        | COVINGTON BD OF ED           | 574,041  | 662,985   | 492,422  | 456,957  | (12,690) | -          |
| V873                        | PADUCAH-MCCRACKEN CO RIV     | (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 COMM    | 18,848   | 24,156    | 14,011   | 18,813   | (2,055)  | -          |
| V937                        | HOUSING AUTH 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 CO 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 CO ATTORNEY          | 3,603  | 4,367     | 2,905    | 2,830    | (245)    | -          |
| W029                        | CUMBERLAND CO 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 SUPPOR    | 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 CO ATTY/CHILD SUP    | 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<br>Future Measurement Period Ending June 30, |                    |                    |                    |                    |            |
|--------------------------------|-----------------------------|---|--------------------|--------------------|--------------------|--------------------|------------|
| Participating<br>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)               | -          |
| <b>TOTAL</b>                   |                             | <b>127,619,633</b>  | <b>151,371,554</b> | <b>105,878,430</b> | <b>101,842,502</b> | <b>(6,132,071)</b> | <b>-</b>   |





## **APPENDIX B**

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### **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             | 2,094,402                              | 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                            | 357,519                            |
| 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%                | 0.094853%                | 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  | 219              | 7,128               | 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                            | 844,358                            |
| 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                        | 205,250                        | 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                            | 617,074                            |
| 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                         | 98,734                             | 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                        | 240,666                        | 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                      | 4,230,160                      | 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        | 0.454142%                | 0.459865%                | 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                         |
| <b>TOTAL</b>                |                             | <b>100.000000%</b>       | <b>100.000000%</b>       | <b>55,637,366</b>                            | <b>1,764,663</b> | <b>57,402,029</b>   | <b>924,105,555</b>                     | <b>1,254,449,183</b>           | <b>657,915,602</b>             | <b>660,392,987</b>                 | <b>1,248,317,513</b>               |



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                                |
| <b>TOTAL</b>                |                             | <b>155,557,831</b>                                 | <b>(1,869,570)</b>  | <b>153,688,261</b>          | <b>-</b>   | <b>153,688,261</b>        | <b>4,342,546</b>                       |





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            | 186,040               | 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                           | 1,991,697  | 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   | 5,062                              |
| 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                           | 450,516  | 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                              | 9,361  | 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                          |
| <b>TOTAL</b>                |                             | <b>31,711,664</b>                                     | <b>150,756,849</b> | <b>68,427,316</b>     | <b>34,152,665</b>   | <b>285,048,494</b>                  | <b>92,282,053</b>                                    | <b>851,499</b>     | <b>27,406,408</b>     | <b>38,863,930</b>   | <b>159,403,890</b>                 |



Appendix B: Collective OPEB Amounts for CERS Hazardous System

|                                |                                   | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |           |           |            |
|--------------------------------|-----------------------------------|---|-----------|-----------|-----------|-----------|------------|
| Participating<br>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    | -          |



**Appendix B: Collective OPEB Amounts for CERS Hazardous System**

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |           |           |            |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|-----------|------------|
| Participating<br>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 CARLISLE            | (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    | -          |





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|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |           |           |           |            |
|--------------------------------|-----------------------------|---|-----------|-----------|-----------|-----------|------------|
| Participating<br>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   | 89,400    | 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<br>Future Measurement Period Ending June 30, |                   |                   |                   |                   |            |
|--------------------------------|-----------------------------|---|-------------------|-------------------|-------------------|-------------------|------------|
| Participating<br>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           | -          |
| <b>TOTAL</b>                   |                             | <b>36,305,723</b>   | <b>13,636,892</b> | <b>32,681,871</b> | <b>30,149,098</b> | <b>12,871,020</b> | <b>-</b>   |



# 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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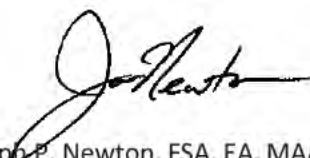
contributions and associated investment income are included in the reconciliation of the fiduciary net position.

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.

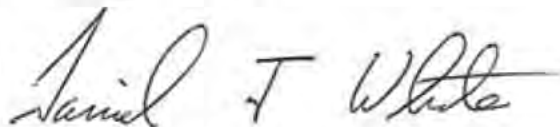
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended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

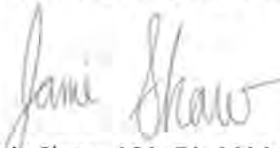
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



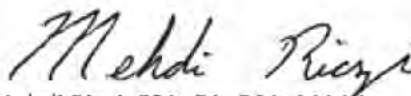
Joseph P. Newton, FSA, EA, MAAA  
Pension Market Leader and Actuary



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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| <b>Appendix B</b> Collective OPEB Amounts-KERS Hazardous                         |             |



## **SECTION 1**

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### **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**

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### **ACCOUNTING EXHIBITS**

DRAFT

## Exhibit 1

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

| System<br>(1)             | Total<br>OPEB<br>Liability<br>(2) | Plan<br>Fiduciary Net<br>Position<br>(3) | Employers'<br>Net OPEB<br>Liability (Asset)<br>(4) | Plan Fiduciary<br>Net Position as a<br>Percentage of<br>the Total<br>OPEB Liability<br>(5) | Covered<br>Payroll <sup>1</sup><br>(6) | Net OPEB Liability<br>as a Percentage<br>of Covered<br>Payroll<br>(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:

<sup>1</sup> Based on derived compensation using the provided employer contribution information.





## Exhibit 2

### Development of Single Discount Rate at June 30, 2020

|  | <u>KERS<br/>Non-Hazardous</u> | <u>KERS<br/>Hazardous</u> |
|--|-------------------------------|---------------------------|
| Single Discount Rate                       | 5.43%                         | 5.28%                     |
| Long-Term Expected Rate of Return          | 6.25%                         | 6.25%                     |
| Long-Term Municipal Bond Rate <sup>1</sup> | 2.45%                         | 2.45%                     |

<sup>1</sup> 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)                      |
| <b>Total OPEB liability</b>  |                            |                          |
| 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 <sup>1</sup>  | <u>(159,841)</u>           | <u>(21,425)</u>          |
| <b>Net Change in Total OPEB Liability</b>                                      | 381,572                    | 57,320                   |
| <b>Total OPEB Liability - Beginning</b>  | <b>3,217,985</b>           | <b>507,204</b>           |
| <b>Total OPEB Liability - Ending (a)</b>                                       | <b><u>\$ 3,599,557</u></b> | <b><u>\$ 564,524</u></b> |
| <b>Plan Fiduciary Net Position</b>   |                            |                          |
| Contributions - Employer <sup>2</sup>  | \$ 208,300                 | \$ 7,441                 |
| Contributions - Member   | 6,128                      | 1,105                    |
| Benefit Payments <sup>1</sup>  | (159,841)                  | (21,425)                 |
| Net Investment Income  | 11,820                     | 704                      |
| Administrative Expense   | (847)                      | (123)                    |
| Other  | <u>0</u>                   | <u>0</u>                 |
| <b>Net Change in Plan Fiduciary Net Position</b>                               | 65,560                     | (12,298)                 |
| <b>Plan Fiduciary Net Position - Beginning</b>                                 | <b>995,089</b>             | <b>534,053</b>           |
| <b>Plan Fiduciary Net Position - Ending (b)</b>                                | <b><u>\$ 1,060,649</u></b> | <b><u>\$ 521,755</u></b> |
| <b>Net OPEB Liability - Ending (a) - (b)</b>                                   | <b>2,538,908</b>           | <b>42,769</b>            |
| <b>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</b> | 29.47%                     | 92.42%                   |
| <b>Covered Payroll<sup>3</sup></b>   | \$ 1,482,431               | \$ 182,209               |
| <b>Net OPEB Liability as a Percentage of Covered Payroll</b>                   | 171.27%                    | 23.47%                   |

<sup>1</sup> 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.

<sup>2</sup> Includes expected benefits due to the implicit subsidy for members under age 65.

<sup>3</sup> 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<br>(1)             | Actuarially<br>Determined<br>Contribution <sup>1</sup><br>(2) | Total Employer<br>Contributions <sup>2</sup><br>(3) | Contribution<br>Deficiency<br>(Excess)<br>(4) | Covered Employee<br>Payroll <sup>3</sup><br>(5) | Actual Contributions<br>as a Percentage<br>of Covered Payroll<br>(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:

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

<sup>2</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 3.

<sup>3</sup> 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<br>(1)             | 1.00% Decrease<br>(4.43% for Non-Hazardous)<br>(4.28% for Hazardous)<br>(2) | Current Discount Rate<br>(5.43% for Non-Hazardous)<br>(5.28% for Hazardous)<br>(3) | 1.00% Increase<br>(6.43% for Non-Hazardous)<br>(6.28% for Hazardous)<br>(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<br>(1)             | 1.00%<br>Decrease<br>(2) | Current Healthcare Cost<br>Trend Rate<br>(3) | 1.00%<br>Increase<br>(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<br>(1)   | KERS Non-Hazardous<br>(2) | KERS Hazardous<br>(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/<br>(inflows) due to liabilities: <sup>1</sup> | 92,855,557                | 17,703,117            |
| 9. Recognition of deferred outflows/<br>(inflows) due to assets: <sup>2</sup>      | 2,030,914                 | (774,411)             |
| <b>10. Total Aggregate OPEB Expense:</b>   | <b>\$ 265,144,349</b>     | <b>\$ 22,625,040</b>  |

<sup>1</sup> Liability experience and assumption changes.

<sup>2</sup> 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020    | Increase/(Decrease) in OPEB Expense Arising from the Recognition<br>of the Effects of Differences Between Expected and Actual Liability Experience |              |              |           |           |            |
|  |                              |   |                               |              | 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020   | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects<br>of Differences Between Projected and Actual Earnings on OPEB Plan Investments |             |            |            |           |            |
|  |                              |   |                               |             | 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020   | Increase/(Decrease) in OPEB Expense Arising from the<br>Recognition of the Effects of Changes of Assumptions |             |            |           |           |            |
|                                   |                              |   |                               |             | 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

| <b>Differences Between Expected and Actual Liability Experience</b> |                              |   |                               |                  |  |                  |                  |                  |             |            |
|---|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|-------------|------------|
| Year  | Original<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the Recognition<br>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) | -          |

| <b>Differences Between Projected and Actual Earnings on OPEB Plan Investments</b> |                              |   |                               |                  |  |                  |                  |                  |           |            |
|---|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|-----------|------------|
| Year  | Original<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects<br>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        | -         | -          |

| <b>Effects of Changes of Assumptions</b> |                              |   |                               |                  |  |                  |                  |                  |           |            |
|--|------------------------------|---|-------------------------------|------------------|--|------------------|------------------|------------------|-----------|------------|
| Year                                     | Original<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the<br>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      | -                     | -                    |
| <b>7. Total</b>    | <b>\$ 174,853,496</b> | <b>\$ 63,941,795</b> |

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**

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### **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 |
|--|-------------------|--|
| <b>Growth</b>                                | <b>62.50%</b>     |  |
| 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%                                  |
| <b>Liquidity</b>                             | <b>14.50%</b>     |  |
| Core Bonds                                   | 13.50%            | -0.25%                                 |
| Cash   | 1.00%             | -0.75%                                 |
| <b>Diversifying Strategies</b>               | <b>23.00%</b>     |  |
| Real Estate                                  | 5.00%             | 5.30%                                  |
| Opportunistic                                | 3.00%             | 2.25%                                  |
| Real Return                                  | 15.00%            | 3.95%                                  |
| <b>Expected Real Return</b>                  | <b>100.00%</b>    | <b>3.96%</b>                           |
| <b>Long Term Inflation Assumption</b>        |                   | <b>2.30%</b>                           |
| <b>Expected Nominal Return for Portfolio</b> |                   | <b>6.26%</b>                           |

Source: Kentucky Retirement Systems

## **APPENDIX A**

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### **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%                | 691,937         | 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                  | 0.026027%                | 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%                | 0.016497%                | 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                     | 23,216,243                     | 23,193,422                         | 32,843,336                         |
| 1480                        | KASAP                       | 0.033848%                | 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%                | 0.058427%                | 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%                | 0.010315%                | 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%                | 0.020174%                | 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%                | 236,621         | 23,621                                       | 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       | 0.040639%                | 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       | 180,447                                      | 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%                | 0.075351%                | 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      | 0.084117%                | 0.090318%                | 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%                | 0.060083%                | 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                        | 759,540                            | 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                | 0.049331%                | 0.049331%                | 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%                | 0.023728%                | 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 BD               | 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                        | CALLLOWAY CO HEALTH DEPT                | 0.040480%                | 0.043399%                | 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%                | 0.065348%                | 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                            | 0.006585%                | 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 MUHLENBERG 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%                | 0.466011%                | 2,775,742       | 275,742                                      | 76,562           | 352,304             | 5,838,549                              | 6,958,917                      | 4,918,957                      | 4,914,111                          | 6,958,265                          |
| 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                        | COMPREHENSIVE INC REG MHMR B                    | 0.308361%                | 0.312033%                | 4,296,523       | 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                             | 42,480,100                     | 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 OFF OF THE COURT                        | 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 PROSECUTORIAL SYS                       | 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                       | DEF OF AGRICULTURE                              | 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%                | 0.005582%                | 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                          | 0.006376%                | 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%                | 0.009762%                | 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                       | OFFICE OF PVA'S                                    | 1.962430%                | 1.902543%                | 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                       | DEPT OF REVENUE                                    | 2.357281%                | 2.243703%                | 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                       | OFFICE OF SECRETARY                                | 0.345977%                | 0.345397%                | 4,932,833       | 611,671                                      | 115,187          | 726,858             | 8,784,038                              | 10,469,620                     | 7,400,521                      | 7,393,230                          | 10,468,639                         |
| 39757                       | FIN OFFICE OF INSP GENERAL                         | 0.022324%                | 0.031884%                | 318,283         | 41,467                                       | 7,432            | 46,899              | 566,786                                | 675,547                        | 477,045                        | 477,045                            | 675,484                            |
| 39758                       | OFF OF THE CONTROLLER                              | 0.234269%                | 0.230096%                | 3,340,140       | 414,177                                      | 77,996           | 492,173             | 5,947,874                              | 7,080,221                      | 5,011,063                      | 5,006,127                          | 7,088,557                          |
| 39785                       | 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                         |
| 50235                       | CAB FOR ECONOMIC DEVELOPMENT                       | 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                         |
| 50410                       | COMMON 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             | 2,897,675                              | 3,457,770                      | 2,048,241                      | 2,046,223                          | 3,457,770                          |
| 50852                       | KY ARTISANS CTR AT BEREA                           | 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                             | 35,758,581                     | 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             |  |                                |                                |                                    |                                    |

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           | 0.248258%                | 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          | 0.015601%                | 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%                | -               | -  | -                | -                   | -                                      | -                              | -                              | -                                  | -                                  |
| 58300                       | 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                          |
| 58374                       | 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                            |
| 58671                       | 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                          |
| 58675                       | 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                          |
| 58676                       | 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                          |
| 58677                       | KY BOXING & WRESTLING AUT         | 0.003814%                | 0.003844%                | 54,375          | 6,743  | 1,270            | 8,013               | 96,834                                 | 115,416                        | 81,582                         | 81,502                             | 115,405                            |
| 58680                       | DEPT OF ALCOHOL & BEVERA          | 0.059477%                | 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                        | BECKINRIDGE 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%                | 0.000000%                | -               | -  | -                | -                   | -                                      | -                              | -                              | -                                  | -                                  |
| 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                        | DAVIES 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 | 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)                               |
| 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                        | PENDELTON 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%                | 0.00520%                 | 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                            |
| <b>TOTAL</b>                |                             | <b>100.000000%</b>       | <b>100.000000%</b>       | <b>1,425,769,022</b> | <b>164,392,787</b>                           | <b>33,293,287</b> | <b>197,686,074</b>  | <b>2,538,908,031</b>                   | <b>3,026,102,943</b>           | <b>2,139,021,042</b>           | <b>2,136,913,846</b>               | <b>3,025,819,408</b>               |





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)                               | -                         |
| 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                                       |   |                             |  | 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)                                   |
| 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                     |
| <b>TOTAL</b>                |                             | <b>265,144,349</b>                                 | <b>(11,444,500)</b>   | <b>253,699,849</b>          | <b>-</b>   | <b>253,699,849</b>                     | <b>38,214,098</b>         |





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

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |  |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |  |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
|                                    |                                    | Liability Experience<br>(20)                          | Assumption Changes<br>(21) | Investment Experience<br>(22) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(23) | Total Deferred Outflow of Resources<br>(24) | Liability Experience<br>(25)                         | Assumption Changes<br>(26) | Investment Experience<br>(27) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(28) | Total Deferred Inflow of Resources<br>(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                     | 12,676                        | 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                         | 55,907   | 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                        | 1,323                         | 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 SHELT          | 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 DEPT         | 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  | 559,981                                    |
| 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  | 950,702                                    |
| 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                                     | 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 | 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)                               |
| 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 DEPT                  | 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                 | 66,298  | 58,635             | 15,367                |   | 140,300                             | 79,553   | 1,392              | 4,184                 | 92,544  | 177,673                            |
| 3066                        | ALLEN CO HEALTH DEPT                    | 128,598   | 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   | 390,696                            |
| 3081                        | ASHLAND BOYD CO HEALTH DP               | 154,980   | 137,066            | 35,921                | 27,233  | 355,200                             | 185,966  | 3,254              | 9,780                 | 191,696   | 468,812                            |
| 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                 | 67,244  | 176,462                            |
| 3085                        | BELL CO HEALTH DEPT                     | 132,888   | 117,527            | 30,801                | 9,357   | 290,573                             | 159,457  | 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                             | 59,298   | 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                   | 88  | 7,389                              |
| 7725                        | MASTER COMM CLARK CO                    | 3,217   | 2,845              | 746                   | 2,202   | 9,010                               | 3,860  | 68                 | 203                   | 63  | 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<br>(1) | Participating Employer Name<br>(2)              | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|---|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |   | Liability Experience<br>(20)                          | Assumption Changes<br>(21) | Investment Experience<br>(22) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(23) | Total Deferred Outflow of Resources<br>(24) | Liability Experience<br>(25)                         | Assumption Changes<br>(26) | Investment Experience<br>(27) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(28) | Total Deferred Inflow of Resources<br>(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   | -  | -                          | -                             | 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                       | 7,665,839   | 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                                     | -  | -                          | -                             | 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<br>(1) | Participating Employer Name<br>(2)                 | Outstanding Balance of Deferred Outflows of Resources |                            |                               |   |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |   |  |
|------------------------------------|--|---|----------------------------|-------------------------------|---|---|--|----------------------------|-------------------------------|---|--|
|                                    |  | Liability Experience<br>(20)                          | Assumption Changes<br>(21) | Investment Experience<br>(22) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(23) | Total Deferred Outflow of Resources<br>(24) | Liability Experience<br>(25)                         | Assumption Changes<br>(26) | Investment Experience<br>(27) | Change in Proportionation & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(28) | Total Deferred Inflow of Resources<br>(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   | 1,056,591                                  |
| 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                                     | 67,156   | 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   |  |
| 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 STATE FAIR BOARD                              | 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   |  |
| 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 JUST 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 | 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)                         | (20)  | (21)               | (22)                  | (23)   | (24)                                | (25)   | (26)               | (27)                  | (28)   | (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                             |
| <b>TOTAL</b>                |                             | <b>210,122,737</b>                                    | <b>185,834,651</b> | <b>48,702,258</b>     | <b>117,628,006</b>   | <b>562,287,652</b>                  | <b>252,133,841</b>                                   | <b>4,411,983</b>   | <b>13,260,326</b>     | <b>139,679,795</b>   | <b>409,485,945</b>                 |





**Appendix A: Collective OPEB Amounts for KERS Non-Hazardous System**

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, |              |              |              |              |                    |
|------------------------------------|------------------------------------|--|--------------|--------------|--------------|--------------|--------------------|
|                                    |                                    | 2021<br>(30)   | 2022<br>(31) | 2023<br>(32) | 2024<br>(33) | 2025<br>(34) | Thereafter<br>(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**

|                                |   | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |           |          |         |      |            |
|--------------------------------|---|---|-----------|----------|---------|------|------------|
| Participating<br>Employer Code | Participating Employer Name             | 2021  | 2022      | 2023     | 2024    | 2025 | Thereafter |
| (1)                            | (2)                                     | (30)  | (31)      | (32)     | (33)    | (34) | (35)       |
| 3057                           | LEWIS CO HEALTH DEPT                    | 14,538  | (9,314)   | 7,818    | 3,822   | -    | -          |
| 3058                           | FLEMING CO HEALTH DEP                   | 8,281   | (7,668)   | 4,606    | 2,572   | -    | -          |
| 3059                           | JESSAMINE CO HEALTH DEPT                | (4,866)   | (46,612)  | (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     | -    | -          |



**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)       |
| 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   | -    | -          |





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

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2)                 | Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30, |              |              |              |              |                    |
|------------------------------------|--|--|--------------|--------------|--------------|--------------|--------------------|
|                                    |  | 2021<br>(30)   | 2022<br>(31) | 2023<br>(32) | 2024<br>(33) | 2025<br>(34) | Thereafter<br>(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<br>Future Measurement Period Ending June 30, |           |           |         |      |            |
|--------------------------------|-----------------------------------|---|-----------|-----------|---------|------|------------|
| Participating<br>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   | 261,478   | 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                           | MCCRERY 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<br>Future Measurement Period Ending June 30, |                   |                   |                   |          |            |
|--------------------------------|-----------------------------|---|-------------------|-------------------|-------------------|----------|------------|
| Participating<br>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               | -        | -          |
| <b>TOTAL</b>                   |                             | <b>83,441,971</b>   | <b>17,597,234</b> | <b>41,352,127</b> | <b>10,410,374</b> | <b>-</b> | <b>-</b>   |





## **APPENDIX B**

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### **COLLECTIVE OPEB AMOUNTS – KERS HAZARDOUS SYSTEM**

**Appendix B: Collective OPEB Amounts for KERS Hazardous System**

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | 2020 Proportionate Share<br>(3) | 2019 Proportionate Share<br>(4) | Employer Contributions for FYE June 30, 2020 |                         |                            | Net OPEB Liability as of June 30, 2020 |                                       |  |  |  |
|------------------------------------|------------------------------------|---------------------------------|---------------------------------|--|-------------------------|----------------------------|--|---------------------------------------|--|--|--|
|                                    |                                    |                                 |                                 | Employer Contributions<br>(5)                | Implicit Subsidy<br>(6) | Total Contributions<br>(7) | Discount Rate 5.28%<br>(8)             | Discount Rate Less 1.00% 4.28%<br>(9) | Discount Rate Plus 1.00% 6.28%<br>(10) | Health Care Trend Rate 1% Decrease<br>(11) | Health Care Trend Rate 1% Increase<br>(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                                  |
| <b>TOTAL</b>                       |                                    | <b>100.000000%</b>              | <b>100.000000%</b>              | <b>4,305,470</b>                             | <b>1,664,831</b>        | <b>5,970,301</b>           | <b>42,768,988</b>                      | <b>126,165,270</b>                    | <b>(24,329,799)</b>                    | <b>(20,041,963)</b>                        | <b>119,675,308</b>                         |



**Appendix B: Collective OPEB Amounts for KERS 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)                      |
| 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                    |
| <b>TOTAL</b>                |                             | <b>22,625,040</b>                                  | <b>(903,747)</b>  | <b>21,721,293</b>           | <b>-</b>   | <b>21,721,293</b>                      | <b>2,496,731</b>          |





**Appendix B: Collective OPEB Amounts for KERS Hazardous System**

| Participating Employer Code<br>(1) | Participating Employer Name<br>(2) | Outstanding Balance of Deferred Outflows of Resources |                            |                               |  |   | Outstanding Balance of Deferred Inflows of Resources |                            |                               |  |  |
|------------------------------------|------------------------------------|---|----------------------------|-------------------------------|--|---|--|----------------------------|-------------------------------|--|--|
|                                    |                                    | Liability Experience<br>(19)                          | Assumption Changes<br>(20) | Investment Experience<br>(21) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(22) | Total Deferred Outflow of Resources<br>(23) | Liability Experience<br>(24)                         | Assumption Changes<br>(25) | Investment Experience<br>(26) | Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions<br>(27) | Total Deferred Inflow of Resources<br>(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                                    |
| <b>TOTAL</b>                       |                                    | <b>21,612,408</b>                                     | <b>63,055,396</b>          | <b>28,005,224</b>             | <b>1,512,985</b>   | <b>114,186,013</b>                          | <b>37,908,040</b>                                    | <b>306,133</b>             | <b>10,517,060</b>             | <b>4,586,369</b>   | <b>53,317,602</b>                          |



### Appendix B: Collective OPEB Amounts for KERS Hazardous System

|                                |                             | Recognition of Existing Deferred Outflows (Inflows) of Resources for<br>Future Measurement Period Ending June 30, |                   |                   |                  |                 |            |
|--------------------------------|-----------------------------|---|-------------------|-------------------|------------------|-----------------|------------|
| Participating<br>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             | -          |
| <b>TOTAL</b>                   |                             | <b>16,024,957</b>   | <b>21,424,467</b> | <b>14,128,394</b> | <b>9,304,854</b> | <b>(14,261)</b> | <b>-</b>   |



# 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.



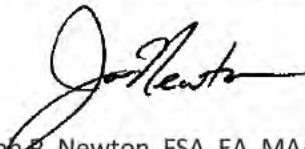


Members of the Board  
December 22, 2020  
Page 3

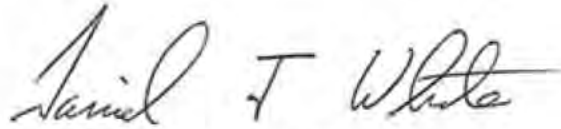
This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended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

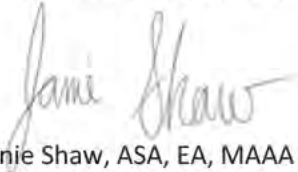
Respectfully submitted,  
**Gabriel, Roeder, Smith & Company**



Joseph P. Newton, FSA, EA, MAAA  
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## **SECTION 1**

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### **EXECUTIVE SUMMARY**

DRAFT

## Executive Summary

### Summary of Principal Results

|   |                    |
|---|--------------------|
| Actuarial Valuation Date  | June 30, 2019      |
| Measurement Date  | June 30, 2020      |
| <b>Membership Information</b>                                       |                    |
| 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 <sup>1</sup>  | \$ 48,231,070      |
| <b>Net OPEB Liability</b>   |                    |
| 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%            |
| <b>OPEB Expense and Deferred Outflows/(Inflows) of Resources</b>    |                    |
| GASB 75 OPEB Expense  | \$ 21,772,558      |
| Deferred Outflows of Resources                                      | 36,611,396         |
| Deferred Inflow of Resources  | 17,797,438         |
| <b>Development of the Single Discount Rate</b>                      |                    |
| Single Discount Rate  | 5.40%              |
| Long-Term Expected Rate of Return                                   | 6.25%              |
| Long-Term Municipal Bond Rate <sup>2</sup>                          | 2.45%              |

Notes:

<sup>1</sup> Based on derived compensation using the provided employer contribution information

<sup>2</sup> 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)**

|   | <b>Total<br/>OPEB<br/>Liability</b> | <b>Plan<br/>Fiduciary<br/>Net Position</b> | <b>Net OPEB<br/>Liability<br/>(1) - (2)</b> |
|---|-------------------------------------|--|---|
|   | (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<br>and actual experience | 13,810                              |  | 13,810                                      |
| 6. Employer contributions <sup>1</sup>                  |                                     | 12,873                                     | (12,873)                                    |
| 7. Member contributions                                 |                                     | 196  | (196)                                       |
| 8. Net investment income                                |                                     | 1,124                                      | (1,124)                                     |
| 9. Benefit payments <sup>2</sup>                        | (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:

<sup>1</sup> Employer contributions include expected benefits due to the implicit subsidy for members under age 65.

<sup>2</sup> 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:

| <b>1% Decrease<br/>4.40%</b> | <b>Current Single Rate<br/>Assumption 5.40%</b> | <b>1% Increase<br/>6.40%</b> |
|------------------------------|---|------------------------------|
| \$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:

| <b>1% Decrease</b> | <b>Current Healthcare<br/>Cost Trend Rate</b> | <b>1% Increase</b> |
|--------------------|---|--------------------|
| \$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**

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### **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<br>resources - liability experience   | (6,284,207)      |
| 9. Recognition of outflows (inflow) of<br>resources - assumption changes     | 18,255,107       |
| 10. Recognition of outflows (inflow) of<br>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<br>Outflow of<br>Resources | Deferred<br>Inflow of<br>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 <sup>1</sup> | Unknown                             | -                                  |
| 5. Total  | \$ 36,611,396                       | \$ 17,797,438                      |

Notes:

<sup>1</sup> 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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the Recognition<br>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                   | <u>10,782,075</u>                                   | 4.56                          | <u>3,028,673</u> | <u>3,028,673</u>   | <u>3,028,673</u> | <u>3,028,673</u> | <u>1,696,056</u> | -         | -          |
|           |                              | (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<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the Recognition of the Effects<br>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                   | <u>9,135,346</u>                                    | 5.00                          | <u>2,283,836</u> | <u>2,283,836</u>   | <u>2,283,836</u> | <u>2,283,836</u> | <u>2,283,838</u> | -         | -          |
|           |                              | 5,686,534   |                               | (518,369)        | (518,370)  | 1,417,400        | 2,503,666        | 2,283,838        | -         | -          |

#### Effects of Changes of Assumptions

| Year      | Original<br>Outflow/(Inflow) | Deferred<br>Outflow/(Inflow)<br>as of June 30, 2020 | Recognition<br>Period (Years) | 2019-2020        | Increase/(Decrease) in OPEB Expense Arising from the<br>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                    | <u>3,573,844</u>                                    | 4.56                          | <u>1,003,889</u> | <u>1,003,889</u>   | <u>1,003,889</u> | <u>1,003,889</u> | <u>562,177</u> | -         | -          |
|           |                              | 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      | -                    |
| <b>7. Total</b>    | <b>\$ 18,813,958</b> |

## Exhibit 5

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

|  | 2020              | 2019                  | 2019                  | 2018              |
|--|-------------------|-----------------------|-----------------------|-------------------|
| <b>Total OPEB liability</b>  |                   |                       |                       |                   |
| 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 <sup>1</sup>   | <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  | <u>\$ 312,553</u> | <u>\$ 301,012</u>     | <u>\$ 313,234</u>     | <u>\$ 246,478</u> |
| 9. Total OPEB liability – ending   | <u>\$ 339,942</u> | <u>\$ 312,553</u>     | <u>\$ 301,012</u>     | <u>\$ 313,234</u> |
| <b>Plan fiduciary net position</b>   |                   |                       |                       |                   |
| 1. Contributions – employer <sup>2</sup>                                       | \$ 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 <sup>1</sup>   | (13,988)          | (13,187)              | (13,097)              | (12,123)          |
| 5. Administrative Expense  | (71)              | (69)                  | (62)                  | (66)              |
| 6. Other   | <u>0</u>          | <u>1</u> <sup>4</sup> | <u>8</u> <sup>4</sup> | <u>0</u>          |
| 7. Net change in plan fiduciary net position                                   | \$ 134            | \$ 10,359             | \$ 12,009             | \$ 17,431         |
| 8. Plan fiduciary net position – beginning                                     | <u>\$ 201,206</u> | <u>\$ 190,847</u>     | <u>\$ 178,838</u>     | <u>\$ 161,407</u> |
| 9. Plan fiduciary net position – ending  | <u>\$ 201,340</u> | <u>\$ 201,206</u>     | <u>\$ 190,847</u>     | <u>\$ 178,838</u> |
| <b>Net OPEB liability</b>  | <u>\$ 138,602</u> | <u>\$ 111,347</u>     | <u>\$ 110,165</u>     | <u>\$ 134,396</u> |
| <b>Plan fiduciary net position as a percentage of the total OPEB liability</b> | 59.23%            | 64.38%                | 63.40%                | 57.09%            |
| <b>Covered-employee payroll<sup>3</sup></b>                                    | \$ 48,231         | \$ 48,780             | \$ 50,064             | \$ 48,873         |
| <b>Net OPEB liability as a percentage of covered employee payroll</b>          | 287.37%           | 228.26%               | 220.05%               | 274.99%           |

## Notes:

<sup>1</sup> 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).

<sup>2</sup> Employer contributions include expected benefits due to the implicit subsidy for members under age 65.

<sup>3</sup> Based on derived compensation using the provided employer contribution information.

<sup>4</sup> Northern Trust Settlement





## Exhibit 6

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

| Fiscal<br>Year<br>Ending <sup>1</sup> | Actuarially<br>Determined<br>Contribution <sup>2</sup> | Total<br>Employer<br>Contributions <sup>3</sup> | Contribution<br>Deficiency<br>(Excess) | Covered<br>Employee<br>Payroll <sup>4</sup> | Actual<br>Contributions as<br>a Percentage<br>of Covered<br>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:

<sup>1</sup> Data for years prior to 2018 are based on contribution data provided in the 2017 CAFR, based on calculations provided by the prior actuary.

<sup>2</sup> Actuarially determined contribution for fiscal year ending 2020 is based on the contribution rate calculated with the June 30, 2017 actuarial valuation.

<sup>3</sup> Employer contributions do not include the expected implicit subsidy included in exhibit 5.

<sup>4</sup> 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**

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### **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.

| <b>Asset Class</b>                           | <b>Target Allocation</b> | <b>Long-Term Expected Real Rate of Return</b> |
|--|--------------------------|---|
| <b>Growth</b>                                | <b>62.50%</b>            |   |
| 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%   |
| <b>Liquidity</b>                             | <b>14.50%</b>            |   |
| Core Bonds                                   | 13.50%                   | -0.25%  |
| Cash   | 1.00%                    | -0.75%  |
| <b>Diversifying Strategies</b>               | <b>23.00%</b>            |   |
| Real Estate                                  | 5.00%                    | 5.30%   |
| Opportunistic                                | 3.00%                    | 2.25%   |
| Real Return                                  | 15.00%                   | 3.95%   |
| <b>Expected Real Return</b>                  | <b>100.00%</b>           | <b>3.96%</b>                                  |
| <b>Long Term Inflation Assumption</b>        |                          | <b>2.30%</b>                                  |
| <b>Expected Nominal Return for Portfolio</b> |                          | <b>6.26%</b>                                  |

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

|                        |                                  |                      |                        |
|------------------------|----------------------------------|----------------------|------------------------|
| <b>POSITION TITLE:</b> | Captain/EMT/Training Coordinator | <b>DEPARTMENT:</b>   | EMS                    |
| <b>CLASSIFICATION:</b> | Technician                       | <b>SUBMITTED BY:</b> | Human Resources        |
| <b>SALARY RANGE:</b>   | Based on Experience              | <b>APPROVED BY:</b>  | 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*

*Rev. 1/2021*

## 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:

Agency Head Signature:   
Agency Head Title: Mayor

Date: Dec 16 2020  
JAN 8, 2021 Page 1

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

## CITY OF BOWLING GREEN, KENTUCKY POSITION DESCRIPTION

|  |   |
|--|---|
| Position Title: Senior Fire Investigator | Department: Fire                            |
| Date: November 1999                      | Reports To: Assistant Fire Chief-Prevention |

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### 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**

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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

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: 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: Bruce 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  $\geq 100$  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  $\geq 100$  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) |
|-------------------|----------------|---------------|----------------|-----------------|----------------|
| <b>Occasional</b> | $\leq 10$ lbs. | $\leq 20$ lbs | $\leq 50$ lbs. | $\leq 100$ lbs. | $> 100$ lbs.   |
| <b>Frequent</b>   | Negligible     | $\leq 10$ lbs | $\leq 25$ lbs. | $\leq 50$ lbs.  | $> 50$ lbs.    |
| <b>Constant</b>   |                |               | $\leq 10$ lbs  | $\leq 20$ lbs.  | $> 20$ lbs     |

#### Significant Worksite Measurements:

**Equipment:** weighing up to 100 pounds (i.e. smoke ejector, ladders, hose packs, extinguishers).

**Other:** weighing  $\geq 100$  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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Form 7025
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?
If no, is this position required to carry a firearm?
Does this position require active fire suppression or prevention?

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?
Paramedic
Correctional Officer Does this position routinely require face to face contact with inmates?
Other Specify:
Emergency Medical Technician (If this position is selected please complete the remainder of this page, if not skip to page 2.)

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]

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:

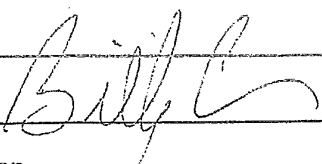
The Captain will assist the instructor with training of personnel.

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**  
**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<br>mo/yr | Number of Hours   |              | Fields of Study  |       | Degree, Diploma, or Certificate Earned   |
|--------------------------------------|----------------------------|----------------|---------------|-----------------------------|---|--------------|--|-------|--|
|                                      |                            | To<br>mo/yr    | From<br>mo/yr |                             | Earned  | Now Carrying | Major  | Minor |  |
| High School                          |                            |                |               |                             |   |              |  |       | Diploma:<br><input type="checkbox"/> Yes <input type="checkbox"/> No<br>or<br>GED:<br><input type="checkbox"/> Yes <input type="checkbox"/> No |
| Under Graduate College or University |                            |                |               |                             | **  | **           |  |       |  |
| Graduate College or University       |                            |                |               |                             | **  | **           |  |       |  |
| Vocational, Business, Technical      |                            |                |               |                             | ***   | ***          |  |       |  |
| Apprenticeship                       |                            |                |               |                             | Journeyman:<br><input type="checkbox"/> Yes <input type="checkbox"/> No |              | Length of Program:<br><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.

|                  |                   |              |  |
|------------------|-------------------|--------------|--|
| <b>A.</b>        | Employed From     | To           |  |
|                  | (mm/dd/yyyy)      | (mm/dd/yyyy) |  |
|                  | Title of Position |              |  |
|                  | Name of Employer  |              |  |
|                  | City              | State        |  |
| Type of Business |                   |              |  |
| <b>B.</b>        | Employed From     | To           |  |
|                  | (mm/dd/yyyy)      | (mm/dd/yyyy) |  |
|                  | Title of Position |              |  |
|                  | Name of Employer  |              |  |
|                  | City              | State        |  |
| Type of Business |                   |              |  |
| <b>C.</b>        | Employed From     | To           |  |
|                  | (mm/dd/yyyy)      | (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: \_\_\_\_\_



## 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)<br><i>For identification purposes only</i> |                     |
| Phone (select type)<br><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: <input type="checkbox"/> CERS <input type="checkbox"/> CERS-H <input type="checkbox"/> KERS <input type="checkbox"/> KERS-H <input type="checkbox"/> SPRS |            |   |                     |
| Position(s) held in above selected system:<br><div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>  |            |   |                     |

### 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 Some Constitutional Offices are considered constitutionally incompatible with other Constitutional Offices (see KRS 61.645, KRS 61.080, and Kentucky Constitution Section 165). If you hold a Constitutional Office that is deemed incompatible with the office of Board of Trustee, do you agree to resign that position prior to the beginning of the term of Trustee?

The following are examples of incompatible Constitutional Offices: Commissioner of the fiscal court in counties containing a city of the first class, Member of the legislative body of cities of the first class, Mayor and member of the legislative council of a consolidated local government, Mayor and member of the legislative body in cities of the home rule class, County Indexer, member of the Public Service Commission of Kentucky, and member of the Worker's Compensation Board. **This list is not all inclusive.** Current work information will be submitted to the Office of the Attorney General of Kentucky to make the final determination on constitutional compatibility.

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: \_\_\_\_\_

Board Meeting - February 18, 2021 - Audit Committee Report

**KENTUCKY RETIREMENT SYSTEMS**  
**COMBINING STATEMENTS OF FIDUCIARY NET POSITION**  
**PENSION FUNDS**  
**As of December 31, 2020**  
**(Unaudited)(In Whole Dollars)**

|   | CERS                    | HAZ                     | KERS                    | KHAZ                  | SPRS                  | 2021                     | 2020                     |      |    |
|---|-------------------------|-------------------------|-------------------------|-----------------------|-----------------------|--------------------------|--------------------------|------|----|
| <b>ASSETS</b>   |                         |                         |                         |                       |                       |                          |                          |      |    |
| 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  |
| <b>Total Cash and Short-term Investments</b>                | <b>\$ 258,182,451</b>   | <b>\$ 90,876,578</b>    | <b>\$ 196,669,285</b>   | <b>\$ 32,846,099</b>  | <b>\$ 23,288,757</b>  | <b>\$ 601,863,170</b>    | <b>\$ 463,727,720</b>    |      |    |
| <b>RECEIVABLES</b>  |                         |                         |                         |                       |                       |                          |                          |      |    |
| 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  |
| <b>Total Receivables</b>                                    | <b>\$ 275,744,433</b>   | <b>\$ 97,727,723</b>    | <b>\$ 140,319,104</b>   | <b>\$ 26,359,149</b>  | <b>\$ 19,053,291</b>  | <b>\$ 559,203,699</b>    | <b>\$ 353,526,707</b>    |      |    |
| <b>INVESTMENTS, AT FAIR VALUE</b>                           |                         |                         |                         |                       |                       |                          |                          |      |    |
| 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 |
| <b>Total Investments, at Fair Value</b>                     | <b>\$ 7,771,219,055</b> | <b>\$ 2,626,647,633</b> | <b>\$ 2,455,300,063</b> | <b>\$ 770,532,221</b> | <b>\$ 302,448,029</b> | <b>\$ 13,926,147,002</b> | <b>\$ 12,928,160,116</b> |      |    |
| <b>CAPITAL/ NTANG BLE ASSETS</b>                            |                         |                         |                         |                       |                       |                          |                          |      |    |
| 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)             |      |    |
| <b>Total Capital Assets</b>                                 | <b>\$ 627,809</b>       | <b>\$ 32,355</b>        | <b>\$ 461,842</b>       | <b>\$ 27,441</b>      | <b>\$ (11,944)</b>    | <b>\$ 1,137,503</b>      | <b>\$ 2,147,619</b>      | -47% | 12 |
| <b>Total Assets</b>   | <b>\$ 8,305,773,748</b> | <b>\$ 2,815,284,290</b> | <b>\$ 2,792,750,294</b> | <b>\$ 829,764,909</b> | <b>\$ 344,778,133</b> | <b>\$ 15,088,351,374</b> | <b>\$ 13,747,562,162</b> |      |    |
| <b>LIABILITIES</b>  |                         |                         |                         |                       |                       |                          |                          |      |    |
| 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 |
| <b>Total Liabilities</b>                                    | <b>\$ 305,883,407</b>   | <b>\$ 104,553,866</b>   | <b>\$ 126,405,206</b>   | <b>\$ 30,731,644</b>  | <b>\$ 13,935,823</b>  | <b>\$ 581,509,947</b>    | <b>\$ 175,012,785</b>    |      |    |
| <b>Total Fiduciary Net Position Restricted for Pensions</b> | <b>\$ 7,999,890,341</b> | <b>\$ 2,710,730,424</b> | <b>\$ 2,666,345,088</b> | <b>\$ 799,033,265</b> | <b>\$ 330,842,310</b> | <b>\$ 14,506,841,428</b> | <b>\$ 13,572,549,376</b> |      |    |

**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.



Board Meeting - February 18, 2021 - Audit Committee Report

**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                    |       |        |
|--|-------------------------|-----------------------|-----------------------|-----------------------|----------------------|-------------------------|-------------------------|-------|--------|
| <b>ADDITIONS</b>   |                         |                       |                       |                       |                      |                         |                         |       |        |
| 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      |
| <b>Total Contributions</b>                                       | <b>\$ 305,908,844</b>   | <b>\$ 120,687,499</b> | <b>\$ 523,059,890</b> | <b>\$ 41,455,751</b>  | <b>\$ 31,900,355</b> | <b>\$ 1,023,012,339</b> | <b>\$ 1,075,595,449</b> |       |        |
| <b>INVESTMENT INCOME</b>   |                         |                       |                       |                       |                      |                         |                         |       |        |
| <b>From Investing Activities</b>                                 |                         |                       |                       |                       |                      |                         |                         |       |        |
| 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%   |        |
| <b>Total Investing Activities Income</b>                         | <b>\$ 1,043,886,349</b> | <b>\$ 352,539,257</b> | <b>\$ 302,403,368</b> | <b>\$ 102,582,227</b> | <b>\$ 36,564,815</b> | <b>\$ 1,837,976,017</b> | <b>\$ 735,208,925</b>   |       |        |
| Investment Expense   | 17,542,356              | 5,805,778             | 4,058,650             | 1,637,420             | 559,532              | 29,603,736              | 29,911,761              | -1%   |        |
| Performance Fee/Carried Interest                                 | 15,903,840              | 5,512,394             | 3,152,417             | 1,413,368             | 323,078              | 26,305,098              | 9,930,391               | 165%  | 5      |
| <b>Net Income from Investing Activities</b>                      | <b>\$ 1,010,440,152</b> | <b>\$ 341,221,085</b> | <b>\$ 295,192,301</b> | <b>\$ 99,531,440</b>  | <b>\$ 35,682,205</b> | <b>\$ 1,782,067,183</b> | <b>\$ 695,366,773</b>   |       |        |
| <b>From Securities Lending Activities</b>                        |                         |                       |                       |                       |                      |                         |                         |       |        |
| 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                 |       |        |
| <b>Net Income from Securities Lending</b>                        | <b>\$ 359,317</b>       | <b>\$ 123,090</b>     | <b>\$ 115,716</b>     | <b>\$ 36,449</b>      | <b>\$ 14,256</b>     | <b>\$ 648,828</b>       | <b>\$ 1,398,164</b>     |       | -54% 6 |
| <b>Total Investment Income</b>                                   | <b>\$ 1,010,799,469</b> | <b>\$ 341,344,176</b> | <b>\$ 295,308,017</b> | <b>\$ 99,567,889</b>  | <b>\$ 35,696,460</b> | <b>\$ 1,782,716,011</b> | <b>\$ 696,764,937</b>   |       |        |
| <b>Total Additions</b>   | <b>\$ 1,316,708,314</b> | <b>\$ 462,031,674</b> | <b>\$ 818,367,906</b> | <b>\$ 141,023,640</b> | <b>\$ 67,596,816</b> | <b>\$ 2,805,728,350</b> | <b>\$ 1,772,360,386</b> |       |        |
| <b>DEDUCTIONS</b>  |                         |                       |                       |                       |                      |                         |                         |       |        |
| 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%   |        |
| <b>Total Deductions</b>  | <b>\$ 427,707,114</b>   | <b>\$ 146,989,639</b> | <b>\$ 514,253,404</b> | <b>\$ 39,355,973</b>  | <b>\$ 31,798,405</b> | <b>\$ 1,160,104,535</b> | <b>\$ 1,134,143,270</b> |       |        |
| <b>Net Increase (Decrease) in Fiduciary Net Position</b>         | <b>\$ 889,001,200</b>   | <b>\$ 315,042,036</b> | <b>\$ 304,114,503</b> | <b>\$ 101,667,667</b> | <b>\$ 35,798,410</b> | <b>\$ 1,645,623,816</b> | <b>\$ 638,217,116</b>   |       |        |
| <b>FIDUCIARY NET POSITION HELD IN TRUST FOR PENSION BENEFITS</b> |                         |                       |                       |                       |                      |                         |                         |       |        |
| 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.

Board Meeting - February 18, 2021 - Audit Committee Report

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             |      |    |
|---|------------------|------------------|------------------|----------------|----------------|------------------|------------------|------|----|
| <b>ASSETS</b>   |                  |                  |                  |                |                |                  |                  |      |    |
| 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   |      |    |
| <b>RECEIVABLES</b>                                    |                  |                  |                  |                |                |                  |                  |      |    |
| 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    |      |    |
| <b>INVESTMENTS, AT FAIR VALUE</b>                     |                  |                  |                  |                |                |                  |                  |      |    |
| 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 |      |    |
| <b>LIABILITIES</b>                                    |                  |                  |                  |                |                |                  |                  |      |    |
| 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 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.
- 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.

Board Meeting - February 18, 2021 - Audit Committee Report

**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                  |        |
|--|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-------------------------|-----------------------|--------|
| <b>ADDITIONS</b>   |                       |                       |                       |                      |                      |                         |                       |        |
| 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%     |
| <b>Total Contributions</b>   | <b>\$ 89,839,119</b>  | <b>\$ 35,412,655</b>  | <b>\$ 99,758,519</b>  | <b>\$ 2,484,790</b>  | <b>\$ 5,603,903</b>  | <b>\$ 233,098,986</b>   | <b>\$ 200,682,122</b> |        |
| <b>INVESTMENT INCOME</b>   |                       |                       |                       |                      |                      |                         |                       |        |
| 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%    |
| <b>Total From Investing Activities</b>                             | <b>\$ 367,748,768</b> | <b>\$ 191,688,136</b> | <b>\$ 154,075,444</b> | <b>\$ 75,073,596</b> | <b>\$ 29,778,091</b> | <b>\$ 818,364,034</b>   | <b>\$ 316,273,937</b> |        |
| 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 |
| <b>Net Income from Investing Activities</b>                        | <b>\$ 353,895,285</b> | <b>\$ 183,940,165</b> | <b>\$ 149,625,757</b> | <b>\$ 72,149,123</b> | <b>\$ 28,584,267</b> | <b>\$ 788,194,597</b>   | <b>\$ 298,278,420</b> |        |
| 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                |        |
| <b>Net Income from Securities Lending</b>                          | <b>\$ 125,011</b>     | <b>\$ 64,046</b>      | <b>\$ 54,617</b>      | <b>\$ 24,694</b>     | <b>\$ 9,497</b>      | <b>\$ 277,865</b>       | <b>\$ 531,951</b>     | -48% 6 |
| <b>Total Net Income from Investments</b>                           | <b>\$ 354,020,296</b> | <b>\$ 184,004,211</b> | <b>\$ 149,680,374</b> | <b>\$ 72,173,816</b> | <b>\$ 28,593,764</b> | <b>\$ 788,472,462</b>   | <b>\$ 298,810,372</b> |        |
| <b>Total Additions</b>   | <b>\$ 443,859,415</b> | <b>\$ 219,416,866</b> | <b>\$ 249,438,894</b> | <b>\$ 74,658,607</b> | <b>\$ 34,197,667</b> | <b>\$ 1,021,571,448</b> | <b>\$ 499,492,493</b> |        |
| <b>DEDUCTIONS</b>  |                       |                       |                       |                      |                      |                         |                       |        |
| 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                    |        |
| <b>Total Deductions</b>  | <b>\$ 73,471,500</b>  | <b>\$ 42,330,358</b>  | <b>\$ 64,582,904</b>  | <b>\$ 10,194,516</b> | <b>\$ 7,391,305</b>  | <b>\$ 197,970,582</b>   | <b>\$ 187,134,922</b> |        |
| <b>Net Increase (Decrease) in Fiduciary Net Position</b>           | <b>\$ 370,387,915</b> | <b>\$ 177,086,508</b> | <b>\$ 184,855,990</b> | <b>\$ 64,464,091</b> | <b>\$ 26,806,362</b> | <b>\$ 823,600,865</b>   | <b>\$ 312,357,572</b> |        |
| <b>FIDUCIARY NET POSITION HELD IN TRUST FOR INSURANCE BENEFITS</b> |                       |                       |                       |                      |                      |                         |                       |        |
| 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**

| <b>Acc'l #</b> | <b>Account Name</b>                  | <b>Budgeted</b>     | <b>Actual Expenditures</b> | <b>Remaining</b>    | <b>% Remaining</b> |
|----------------|--------------------------------------|---------------------|----------------------------|---------------------|--------------------|
|                | <b>PERSONNEL</b>                     |                     |                            |                     |                    |
| 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            | <b>LEGAL &amp; AUDITING SERVICES</b> |                     |                            |                     |                    |
| 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            | <b>CONSULTING SERVICES</b>           |                     |                            | \$0                 |                    |
| 146A           | Medical Reviewers                    | \$273,865           | \$64,525                   | \$209,340           | 76.44%             |
| 146E           | Escrow for Actuary Fees              | \$12,000            | \$0                        | \$12,000            |                    |
| 150            | <b>CONTRACTUAL SERVICES</b>          |                     |                            | \$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%             |
|                | <b>PERSONNEL SUBTOTAL</b>            | <b>\$35,175,260</b> | <b>\$16,715,426</b>        | <b>\$18,459,834</b> | <b>52.48%</b>      |





**KRS ADMINISTRATIVE BUDGET 2020-21  
SECOND QUARTER BUDGET-TO-ACTUAL ANALYSIS**

| Acc't # | Account Name                     | Budgeted            | Actual Expenditures | Remaining           | % Remaining   |
|---------|----------------------------------|---------------------|---------------------|---------------------|---------------|
|         | <b>OPERATIONAL</b>               |                     |                     |                     |               |
| 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%       |
|         |                                  |                     |                     |                     |               |
|         | <b>OPERATIONAL SUBTOTAL</b>      | <b>\$13,712,940</b> | <b>\$2,093,244</b>  | <b>\$11,619,696</b> | <b>84.74%</b> |
|         |                                  |                     |                     |                     |               |
|         | <b>TOTALS</b>                    | <b>\$48,888,200</b> | <b>\$18,808,670</b> | <b>\$30,079,530</b> | <b>61.53%</b> |





**Pension Fund Contribution Report**  
**(CERS-Non Hazardous and CERS-Hazardous)**  
**December 31, 2020 (compared to December 31, 2019)**  
 (\$ in millions)

|                                 |  |                  |  |                  |
|---------------------------------|---|------------------|---|------------------|
|                                 | FY21  | FY20             | FY21  | FY20             |
| <b>Contributions</b>            |   |                  |   |                  |
| <i>Member Contributions</i>     | \$79.0  | \$81.9           | \$31.8  | \$32.4           |
| <i>Employer Contributions</i>   | 226.9   | 226.4            | 88.9  | 84.8             |
| <b>Contribution Inflows</b>     | <b>305.9</b>  | <b>308.3</b>     | <b>120.7</b>  | <b>117.2</b>     |
| <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              |
| <b>Contribution Outflows</b>    | <b>427.7</b>  | <b>414.2</b>     | <b>147.0</b>  | <b>138.9</b>     |
| <b>NET Contributions</b>        | <b>(121.8)</b>  | <b>(105.9)</b>   | <b>(26.3)</b>   | <b>(21.7)</b>    |
| <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             |
| <b>NET Investment Activity</b>  | <b>1,010.8</b>  | <b>399.2</b>     | <b>341.3</b>  | <b>133.0</b>     |
| <b>Change in Net Position</b>   | <b>889.0</b>  | <b>293.3</b>     | <b>315.0</b>  | <b>111.3</b>     |
| <i>Beginning of Period</i>      | <b>7,110.9</b>  | <b>7,243.0</b>   | <b>2,395.7</b>  | <b>2,429.6</b>   |
| <i>End of Period</i>            | <b>\$7,999.9</b>  | <b>\$7,536.3</b> | <b>\$2,710.7</b>  | <b>\$2,540.9</b> |





**Pension Fund Contribution Report**  
**(KERS Non Hazardous, KERS Hazardous & SPRS)**  
**December 31, 2020 (compared to December 31, 2019)**  
 (\$ in millions)

|                                 |  |              |  |             |  |             |
|---------------------------------|--|--------------|---|-------------|---|-------------|
| <b>Contributions</b>            | <b>FY21</b>  | <b>FY20</b>  | <b>FY21</b>   | <b>FY20</b> | <b>FY21</b>   | <b>FY20</b> |
| <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        |
| <b>Contribution Inflows</b>     | <b>523.0</b>   | <b>572.3</b> | <b>41.5</b>   | <b>41.9</b> | <b>31.9</b>   | <b>35.9</b> |
| <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         |
| <b>Contribution Outflows</b>    | <b>514.2</b>   | <b>511.5</b> | <b>39.4</b>   | <b>38.3</b> | <b>31.8</b>   | <b>31.2</b> |
| <b>NET Contributions</b>        | <b>8.8</b>   | <b>60.8</b>  | <b>2.1</b>  | <b>3.6</b>  | <b>0.1</b>  | <b>4.7</b>  |
| <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         |
| <b>NET Investment Activity</b>  | <b>295.3</b>   | <b>112.1</b> | <b>99.6</b>   | <b>38.0</b> | <b>35.7</b>   | <b>14.4</b> |
| <b>Change in Net Position</b>   | <b>304.1</b>   | <b>172.9</b> | <b>101.7</b>  | <b>41.6</b> | <b>35.8</b>   | <b>19.1</b> |
| <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             |
|---|------------------|------------------|------------------|------------------|
| <b>Contributions</b>                        |                  |                  |                  |                  |
| <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              |
| <b>Contribution Inflows</b>                 | <b>89.9</b>      | <b>68.4</b>      | <b>35.4</b>      | <b>30.6</b>      |
| <i>Healthcare Premiums</i>                  | 73.1             | 67.4             | 42.1             | 40.0             |
| <i>Administrative Expenses</i>              | 0.4              | 0.4              | 0.2              | 0.2              |
| <b>Contribution Outflows</b>                | <b>73.5</b>      | <b>67.8</b>      | <b>42.3</b>      | <b>40.2</b>      |
| <b>NET Contributions</b>                    | <b>16.4</b>      | <b>0.6</b>       | <b>(6.9)</b>     | <b>(9.6)</b>     |
| <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             |
| <b>NET Investment Activity</b>              | <b>354.0</b>     | <b>136.3</b>     | <b>184.0</b>     | <b>71.4</b>      |
| <b>Change in Net Position</b>               | <b>370.4</b>     | <b>136.9</b>     | <b>177.1</b>     | <b>61.8</b>      |
| <i>Beginning of Period</i>                  | <b>2,498.0</b>   | <b>2,486.5</b>   | <b>1,305.1</b>   | <b>1,324.8</b>   |
| <i>End of Period</i>                        | <b>\$2,868.4</b> | <b>\$2,623.4</b> | <b>\$1,482.2</b> | <b>\$1,386.6</b> |





**Insurance Fund Contribution Report**  
**(KERS Non-Haz, KERS Haz & SPRS)**  
**December 31, 2020 (compared to December 31, 2019)**  
 (\$ in millions)

|   | KERS             |                  | KERS           |                | SPRS           |                |
|---|------------------|------------------|----------------|----------------|----------------|----------------|
| 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            |
| <b>Contribution Inflow</b>                  | <b>99.8</b>      | <b>91.4</b>      | <b>2.4</b>     | <b>3.3</b>     | <b>5.6</b>     | <b>6.9</b>     |
| <i>Healthcare Premiums</i>                  | 64.2             | 61.7             | 10.1           | 9.7            | 7.4            | 7.1            |
| <i>Administrative Expenses</i>              | 0.4              | 0.4              | -              | -              | -              | -              |
| <b>Contribution Outflow</b>                 | <b>64.6</b>      | <b>62.1</b>      | <b>10.1</b>    | <b>9.7</b>     | <b>7.4</b>     | <b>7.1</b>     |
| <b>NET Contributions</b>                    | <b>35.2</b>      | <b>29.3</b>      | <b>(7.7)</b>   | <b>(6.4)</b>   | <b>(1.8)</b>   | <b>(0.2)</b>   |
| <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            |
| <b>NET Investment Activity</b>              | <b>149.7</b>     | <b>52.3</b>      | <b>72.2</b>    | <b>27.9</b>    | <b>28.6</b>    | <b>10.8</b>    |
| <b>Change in Net Position</b>               | <b>184.9</b>     | <b>81.6</b>      | <b>64.5</b>    | <b>21.5</b>    | <b>26.8</b>    | <b>10.6</b>    |
| <b>Beginning of Period</b>                  | <b>1,006.5</b>   | <b>942.1</b>     | <b>514.7</b>   | <b>527.1</b>   | <b>200.2</b>   | <b>200.1</b>   |
| <b>Ending of Period</b>                     | <b>\$1,191.4</b> | <b>\$1,023.7</b> | <b>\$579.2</b> | <b>\$548.6</b> | <b>\$227.0</b> | <b>\$210.7</b> |

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        |
| <b>Total</b>          | <b>\$51,486.38</b>               |                                    |                            |                         |                       |                                |             |   |

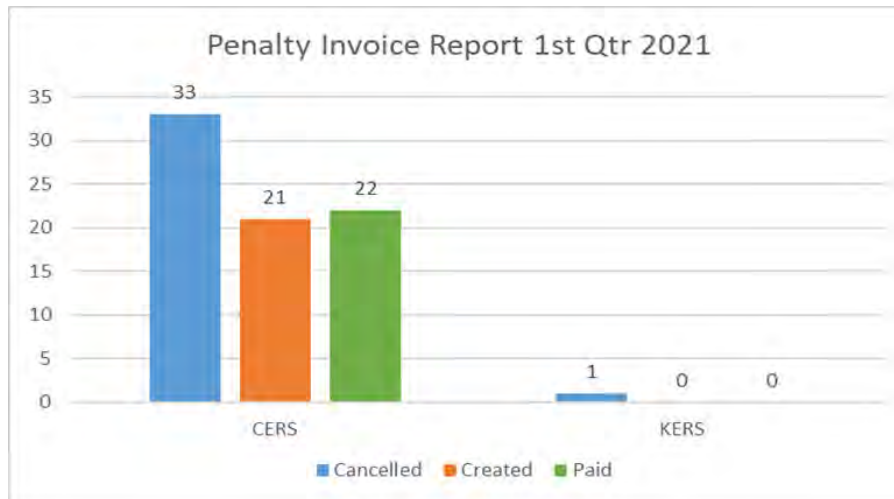
| <u>Invoice</u> |                           | <u>Delinquent</u> | <u>Invoice</u>     | <u>Invoice Due</u> | <u>Invoice</u> |                                |             |                 |
|----------------|---------------------------|-------------------|--------------------|--------------------|----------------|--------------------------------|-------------|-----------------|
| <u>Invoice</u> | <u>Remaining</u>          | <u>Interest</u>   | <u>Status</u>      | <u>Date</u>        | <u>Status</u>  | <u>Employer Classification</u> | <u>Plan</u> | <u>Comments</u> |
| <u>Amount</u>  | <u>Balance</u>            |                   | <u>Status Date</u> | <u>Date</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        |                 |
| <b>Total</b>   | <b><u>\$23,693.84</u></b> |                   |                    |                    |                |                                |             |                 |

| <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        |                 |
| <b>Total</b>          | <b>\$24,359.14</b>               |                                    |                       |                         |                       |                                |             |                 |

**Notes:**

**Invoice**

**Status:** CANC - Cancelled  
 CRTD - Created  
 PAID - Paid





**KENTUCKY RETIREMENT SYSTEMS**  
**Outstanding Invoices by Type and Employer**

| Invoice Type                                     | 12/31/2020    | 9/30/2020     | Change<br>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%             |
| <b>Total</b>                                     | \$ 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%              |
| <b>Total</b>                                     | \$ 15,478,152 | \$ 14,980,500 | 3%              |
| <b>Grand Total</b>                               | \$ 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.

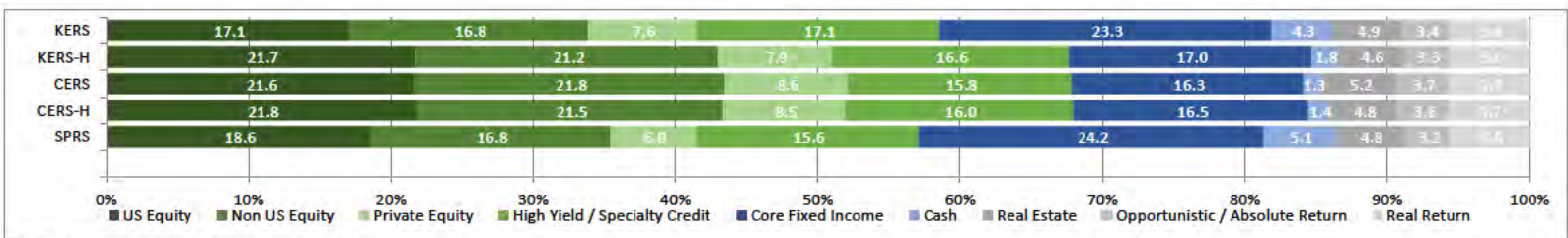
| Employer Name (Top Ten)                   | 12/31/2020   | 9/30/2020    |     |
|---|--------------|--------------|-----|
| Kentucky State Police                     | \$ 9,269,766 | \$ 8,976,851 | 3%  |
| Department of Highways                    | \$ 699,166   | \$ 500,457   | 40% |
| City of Covington                         | \$ 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%  |

**KENTUCKY RETIREMENT SYSTEMS - PENSION FUND - NET RETURNS - 12/31/20**

| Structure                                   | Inception | Market Value      | % of Total | Month | QTD   | Fiscal YTD | 1 Year | 3 Years | 5 Years | 10 Years | 20 Years | TTD   |
|---|-----------|-------------------|------------|-------|-------|------------|--------|---------|---------|----------|----------|-------|
| <b>TOTAL FUND</b>                           | 4/1/1984  | 14,364,876,432.33 | 100.00     | 3.31  | 8.82  | 14.11      | 9.39   | 7.33    | 9.06    | 7.44     | 6.09     | 9.09  |
| KY Ret. Blended Index                       |           |                   |            | 2.99  | 9.00  | 14.15      | 9.05   | 6.92    | 8.81    | 7.48     | 6.10     | 9.17  |
| <b>GROWTH</b>                               | 7/1/2018  | 9,870,657,514.34  | 68.71      | 4.41  | 11.82 | 19.52      | 12.26  |         |         |          |          | 10.19 |
| <b>PUBLIC EQUITY</b>                        | 4/1/1984  | 6,295,655,904.88  | 43.83      | 5.19  | 16.22 | 25.39      | 16.64  | 10.04   | 12.51   | 9.14     | 6.12     | 10.68 |
| Global Equity Blended Index                 |           |                   |            | 5.05  | 15.94 | 25.23      | 16.01  | 9.67    | 12.36   | 9.12     | 6.12     | 10.52 |
| <b>US PUBLIC</b>                            | 4/1/1984  | 3,149,136,370.74  | 21.92      | 4.80  | 15.22 | 25.01      | 19.02  | 13.48   | 14.74   | 13.06    | 7.59     | 11.59 |
| KY Domestic Equity Blend                    |           |                   |            | 4.50  | 14.68 | 25.24      | 20.89  | 14.49   | 15.43   | 13.78    | 8.09     | 11.71 |
| <b>EQUITY NON US</b>                        | 7/1/2000  | 3,146,519,534.14  | 21.90      | 5.58  | 17.24 | 25.76      | 14.02  | 7.01    | 10.49   | 5.69     | 5.10     | 3.97  |
| KY Ret.Int'l Eq. Blended Index              |           |                   |            | 5.62  | 17.22 | 25.19      | 11.12  | 4.83    | 9.17    | 5.28     | 5.11     | 4.00  |
| <b>PRIVATE EQUITY</b>                       | 7/1/2002  | 1,139,236,934.34  | 7.93       | 5.01  | 6.95  | 14.76      | 8.06   | 10.82   | 11.01   | 12.21    |          | 11.08 |
| Russell 3000 + 3%(Qtr Lag)                  |           |                   |            | 5.01  | 6.95  | 14.76      | 8.06   | 10.82   | 11.01   | 15.47    |          | 11.78 |
| <b>HIGH YIELD / SPECIALTY CREDIT</b>        | 7/1/2017  | 2,435,764,675.12  | 16.96      | 2.23  | 4.42  | 8.91       | 4.22   | 5.31    |         |          |          | 5.72  |
| High Yield Custom Benchmark                 |           |                   |            | 1.61  | 5.13  | 9.73       | 5.12   | 5.13    |         |          |          | 5.07  |
| <b>FIXED INCOME / LIQUIDITY</b>             | 7/1/2018  | 2,550,245,346.93  | 17.75      | 0.46  | 1.30  | 2.43       | 4.75   |         |         |          |          | 5.16  |
| <b>CORE FIXED INCOME</b>                    | 7/1/2013  | 2,282,848,162.94  | 15.89      | 0.51  | 1.44  | 2.77       | 6.10   | 4.75    | 4.17    |          |          | 3.72  |
| Bloomberg Barclays US Aggregate             |           |                   |            | 0.14  | 0.67  | 1.29       | 7.51   | 5.34    | 4.44    |          |          | 3.87  |
| <b>CASH</b>                                 | 1/1/1988  | 267,397,183.99    | 1.86       | 0.01  | 0.03  | 0.06       | 0.59   | 1.77    | 1.51    | 0.91     | 1.85     | 3.45  |
| Citigroup Treasury Bill-3 Month             |           |                   |            | 0.01  | 0.02  | 0.06       | 0.58   | 1.56    | 1.16    | 0.60     | 1.43     | 3.02  |
| <b>DIVERSIFYING STRATEGIES</b>              | 7/1/2018  | 1,944,696,617.26  | 13.54      | 2.07  | 6.24  | 8.60       | 1.78   |         |         |          |          | 4.23  |
| <b>REAL ESTATE</b>                          | 7/1/1984  | 584,165,093.28    | 4.07       | 3.08  | 3.59  | 3.30       | 6.09   | 9.06    | 9.60    | 9.83     | 6.96     | 6.28  |
| NCREIF NFI-ODCE Net 1 Qtr in Arrears Index^ |           |                   |            | 0.27  | 0.27  | -1.49      | 0.52   | 4.25    | 5.69    | 9.26     | 6.63     | 6.25  |
| <b>ABSOLUTE RETURN</b>                      | 4/1/2010  | 142,519,761.66    | 0.99       | 1.06  | 1.75  | 3.92       | -1.32  | 0.38    | 1.23    |          |          | 3.08  |
| HFRI Diversified                            |           |                   |            | 3.52  | 7.38  | 11.65      | 10.47  | 4.92    | 4.33    |          |          | 3.66  |
| <b>OPPORTUNISTIC</b>                        | 7/1/2018  | 370,905,923.50    | 2.58       | 1.44  | 12.91 | 4.52       |        |         |         |          |          | 8.09  |
| S&P LSTA Leveraged Loan Index               |           |                   |            | 1.35  | 8.11  | 3.12       |        |         |         |          |          | 3.86  |
| <b>REAL RETURN</b>                          | 7/1/2011  | 847,105,838.82    | 5.90       | 1.81  | 9.25  | 11.73      | -1.07  | 2.02    | 4.84    |          |          | 3.40  |
| Pension Real Return Custom Benchmark        |           |                   |            | 1.81  | 9.25  | 11.73      | -1.07  | 2.02    | 4.84    |          |          | 2.52  |

**KENTUCKY RETIREMENT SYSTEMS - PENSION FUND - PLAN NET RETURNS - 12/31/20**

| Plan                        | Inception | Market Value     | % of Total | Month | 3 Months | Fiscal YTD | 1 Year | 3 Years | 5 Years | 10 Years | 20 Years | TTD  |
|-----------------------------|-----------|------------------|------------|-------|----------|------------|--------|---------|---------|----------|----------|------|
| <b>KERS</b>                 |           | 2,615,447,792.32 | 100.00     | 2.80  | 7.70     | 12.78      | 9.93   | 7.21    | 8.38    | 7.21     | 5.97     | 9.02 |
| KY Ret. KERS Plan Index     |           |                  |            | 2.62  | 8.05     | 12.59      | 8.59   | 6.71    | 8.35    | 7.25     | 5.99     | 9.11 |
| <b>KERS- H</b>              |           | 794,809,349.66   | 100.00     | 3.36  | 9.02     | 14.35      | 9.37   | 7.27    | 9.11    | 7.46     | 6.10     | 9.09 |
| KY Ret. KERS Haz Plan Index |           |                  |            | 3.06  | 9.19     | 14.51      | 9.27   | 7.04    | 8.97    | 7.49     | 6.11     | 9.17 |
| <b>CERS</b>                 |           | 7,944,489,892.87 | 100.00     | 3.44  | 9.13     | 14.47      | 9.27   | 7.31    | 9.18    | 7.47     | 6.10     | 9.09 |
| KY Ret. CERS Plan Index     |           |                  |            | 3.06  | 9.19     | 14.51      | 9.27   | 7.04    | 8.99    | 7.49     | 6.11     | 9.17 |
| <b>CERS- H</b>              |           | 2,688,370,832.32 | 100.00     | 3.44  | 9.12     | 14.46      | 9.20   | 7.29    | 9.16    | 7.47     | 6.10     | 9.09 |
| KY Ret. CERS Haz Plan Index |           |                  |            | 3.06  | 9.19     | 14.51      | 9.27   | 7.04    | 8.98    | 7.49     | 6.11     | 9.17 |
| <b>SPRS</b>                 |           | 321,758,565.32   | 100.00     | 2.78  | 7.69     | 12.50      | 9.40   | 7.04    | 8.44    | 7.09     | 5.91     | 8.99 |
| KY Ret. SPRS Plan Index     |           |                  |            | 2.62  | 8.05     | 12.59      | 8.59   | 6.65    | 8.48    | 7.24     | 5.98     | 9.10 |



Note: The above chart displays the average monthly allocation.

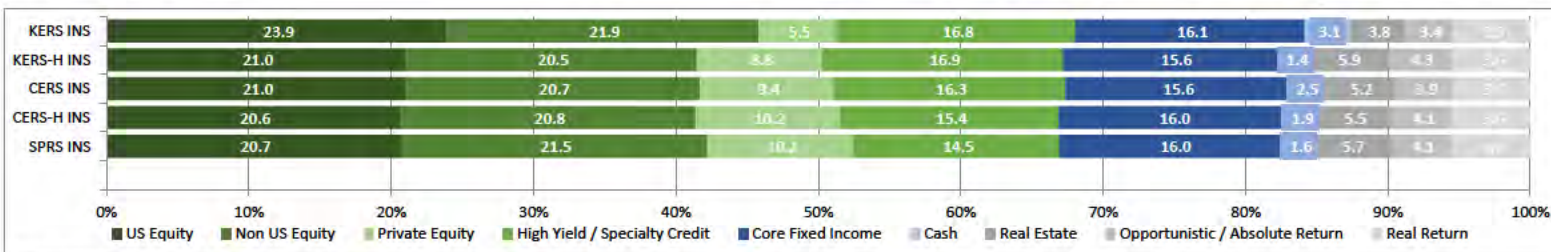


**KENTUCKY RETIREMENT SYSTEMS - INSURANCE FUND - NET RETURNS - 12/31/20**

| Structure                                   | Inception       | Market Value            | % of Total    | Month       | QTD          | Fiscal YTD   | 1 Year       | 3 Years      | 5 Years      | 10 Years     | 20 Years    | TTD          |
|---|-----------------|-------------------------|---------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|
|   |                 |                         |               | KRS         | KRS          | KRS          | KRS          | KRS          | KRS          | KRS          | KRS         | KRS          |
| <b>TOTAL FUND</b>                           | <b>4/1/1987</b> | <b>6,310,886,603.02</b> | <b>100.00</b> | <b>3.45</b> | <b>9.01</b>  | <b>14.29</b> | <b>8.84</b>  | <b>7.17</b>  | <b>9.14</b>  | <b>7.13</b>  | <b>5.49</b> | <b>7.51</b>  |
| KY Ret. Blended Index                       |                 |                         |               | 3.20        | 9.28         | 14.35        | 8.87         | 6.92         | 8.95         | 7.64         | 5.69        | 7.84         |
| <b>GROWTH</b>                               | <b>7/1/2018</b> | <b>4,473,986,226.84</b> | <b>70.89</b>  | <b>4.55</b> | <b>11.93</b> | <b>19.27</b> | <b>11.00</b> |              |              |              |             | <b>9.52</b>  |
| Growth Custom Benchmark                     |                 |                         |               | 2.96        | 12.79        | 23.45        | 15.18        |              |              |              |             | 11.88        |
| <b>PUBLIC EQUITY</b>                        | <b>7/1/1992</b> | <b>2,840,620,346.69</b> | <b>45.01</b>  | <b>5.15</b> | <b>16.17</b> | <b>25.39</b> | <b>16.58</b> | <b>9.95</b>  | <b>12.54</b> | <b>9.10</b>  | <b>6.23</b> | <b>9.04</b>  |
| Global Equity Blended Index                 |                 |                         |               | 5.06        | 15.95        | 25.23        | 15.97        | 9.63         | 12.33        | 9.12         | 5.80        | 8.82         |
| <b>US PUBLIC</b>                            | <b>7/1/1992</b> | <b>1,433,102,338.71</b> | <b>22.71</b>  | <b>4.80</b> | <b>15.20</b> | <b>25.02</b> | <b>18.94</b> | <b>13.43</b> | <b>14.83</b> | <b>13.05</b> | <b>7.67</b> | <b>10.18</b> |
| KY Domestic Equity Blend                    |                 |                         |               | 4.50        | 14.68        | 25.24        | 20.89        | 14.49        | 15.43        | 13.79        | 7.75        | 10.17        |
| <b>EQUITY NON US</b>                        | <b>4/1/2000</b> | <b>1,407,518,007.98</b> | <b>22.30</b>  | <b>5.52</b> | <b>17.18</b> | <b>25.77</b> | <b>13.94</b> | <b>6.86</b>  | <b>10.39</b> | <b>5.54</b>  | <b>5.46</b> | <b>3.93</b>  |
| KY Ret.Int'l Eq. Blended Index              |                 |                         |               | 5.62        | 17.22        | 25.19        | 11.12        | 4.83         | 9.17         | 5.32         | 4.77        | 3.24         |
| <b>PRIVATE EQUITY</b>                       | <b>7/1/2002</b> | <b>548,052,248.02</b>   | <b>8.68</b>   | <b>6.36</b> | <b>8.50</b>  | <b>13.54</b> | <b>1.95</b>  | <b>8.99</b>  | <b>10.67</b> | <b>12.69</b> |             | <b>9.82</b>  |
| Russell 3000 + 3%(Qtr Lag)                  |                 |                         |               | 6.36        | 8.50         | 13.54        | 1.95         | 8.99         | 10.67        | 15.50        |             | 11.27        |
| <b>HIGH YIELD / SPECIALTY CREDIT</b>        | <b>7/1/2017</b> | <b>1,085,313,632.13</b> | <b>17.20</b>  | <b>2.17</b> | <b>4.24</b>  | <b>8.72</b>  | <b>3.91</b>  | <b>5.07</b>  |              |              |             | <b>5.39</b>  |
| Bloomberg Barclays US High Yield            |                 |                         |               | 1.61        | 5.13         | 9.73         | 5.12         | 5.13         |              |              |             | 5.07         |
| <b>FIXED INCOME / LIQUIDITY</b>             | <b>7/1/2018</b> | <b>982,043,364.41</b>   | <b>15.56</b>  | <b>0.42</b> | <b>1.25</b>  | <b>2.39</b>  | <b>4.63</b>  |              |              |              |             | <b>5.07</b>  |
| <b>CORE FIXED INCOME</b>                    | <b>7/1/2013</b> | <b>873,074,121.81</b>   | <b>13.83</b>  | <b>0.48</b> | <b>1.43</b>  | <b>2.74</b>  | <b>5.67</b>  | <b>4.59</b>  | <b>4.11</b>  |              |             | <b>3.39</b>  |
| Bloomberg Barclays US Aggregate             |                 |                         |               | 0.14        | 0.67         | 1.29         | 7.51         | 5.34         | 4.44         |              |             | 3.87         |
| <b>CASH</b>                                 | <b>7/1/1992</b> | <b>108,969,242.60</b>   | <b>1.73</b>   | <b>0.01</b> | <b>0.03</b>  | <b>0.06</b>  | <b>0.49</b>  | <b>1.54</b>  | <b>1.24</b>  | <b>0.76</b>  | <b>1.63</b> | <b>2.54</b>  |
| Citigroup Treasury Bill-3 Month             |                 |                         |               | 0.01        | 0.02         | 0.06         | 0.58         | 1.56         | 1.16         | 0.60         | 1.43        | 2.42         |
| <b>DIVERSIFYING STRATEGIES</b>              | <b>7/1/2018</b> | <b>855,328,274.67</b>   | <b>13.55</b>  | <b>1.98</b> | <b>5.94</b>  | <b>8.74</b>  | <b>2.87</b>  |              |              |              |             | <b>4.76</b>  |
| <b>REAL ESTATE</b>                          | <b>5/1/2009</b> | <b>246,753,396.14</b>   | <b>3.91</b>   | <b>2.90</b> | <b>3.39</b>  | <b>3.37</b>  | <b>6.22</b>  | <b>9.18</b>  | <b>9.76</b>  | <b>9.90</b>  |             | <b>9.17</b>  |
| NCREIF NFI-ODCE Net 1 Qtr in Arrears Index^ |                 |                         |               | 0.27        | 0.27         | -1.49        | 0.52         | 4.25         | 5.69         | 9.26         |             | 5.45         |
| <b>ABSOLUTE RETURN</b>                      | <b>4/1/2010</b> | <b>58,349,008.11</b>    | <b>0.92</b>   | <b>1.06</b> | <b>1.74</b>  | <b>3.86</b>  | <b>-1.33</b> | <b>0.40</b>  | <b>1.24</b>  |              |             | <b>3.03</b>  |
| HFRI Diversified                            |                 |                         |               | 3.52        | 7.38         | 11.65        | 10.47        | 4.92         | 4.33         |              |             | 3.66         |
| <b>OPPORTUNISTIC</b>                        | <b>7/1/2018</b> | <b>188,867,579.50</b>   | <b>2.99</b>   | <b>1.44</b> | <b>12.91</b> | <b>4.52</b>  |              |              |              |              |             | <b>8.09</b>  |
| S&P LSTA Leveraged Loan Index               |                 |                         |               | 1.35        | 8.11         | 3.12         |              |              |              |              |             | 3.86         |
| <b>REAL RETURN</b>                          | <b>7/1/2011</b> | <b>361,358,290.92</b>   | <b>5.73</b>   | <b>1.78</b> | <b>8.66</b>  | <b>11.62</b> | <b>0.91</b>  | <b>2.75</b>  | <b>5.02</b>  |              |             | <b>3.42</b>  |
| Pension Real Return Custom Benchmark        |                 |                         |               | 1.78        | 8.66         | 11.62        | 0.91         | 2.75         | 5.02         |              |             | 2.81         |

**KENTUCKY RETIREMENT SYSTEMS - INSURANCE FUND - PLAN NET RETURNS - 12/31/20**

| Plan                        | Inception | Market Value            | % of Total    | Month       | 3 Months    | Fiscal YTD   | 1 Year      | 3 Years     | 5 Years     | 10 Years    | 20 Years    | TTD         |
|-----------------------------|-----------|-------------------------|---------------|-------------|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>KERS INS</b>             |           | <b>1,175,348,541.49</b> | <b>100.00</b> | <b>3.38</b> | <b>9.18</b> | <b>14.73</b> | <b>9.98</b> | <b>7.01</b> | <b>8.93</b> | <b>6.91</b> | <b>5.38</b> | <b>7.44</b> |
| KY Ins. KERS Plan Index     |           |                         |               | 3.19        | 9.26        | 14.35        | 8.97        | 6.93        | 9.03        | 7.54        | 5.63        | 7.81        |
| <b>KERS - H INS</b>         |           | <b>578,787,559.09</b>   | <b>100.00</b> | <b>3.46</b> | <b>8.90</b> | <b>14.16</b> | <b>8.49</b> | <b>6.97</b> | <b>9.00</b> | <b>7.07</b> | <b>5.46</b> | <b>7.49</b> |
| KY Ins. KERS Haz Plan Index |           |                         |               | 3.19        | 9.26        | 14.35        | 8.97        | 6.99        | 9.03        | 7.57        | 5.65        | 7.82        |
| <b>CERS INS</b>             |           | <b>2,854,409,134.88</b> | <b>100.00</b> | <b>3.44</b> | <b>8.97</b> | <b>14.17</b> | <b>8.60</b> | <b>7.15</b> | <b>9.13</b> | <b>7.15</b> | <b>5.50</b> | <b>7.52</b> |
| KY Ins. CERS Plan Index     |           |                         |               | 3.19        | 9.26        | 14.35        | 8.97        | 6.98        | 9.02        | 7.59        | 5.66        | 7.82        |
| <b>CERS - H INS</b>         |           | <b>1,476,229,059.37</b> | <b>100.00</b> | <b>3.49</b> | <b>8.99</b> | <b>14.19</b> | <b>8.49</b> | <b>7.17</b> | <b>9.17</b> | <b>7.18</b> | <b>5.51</b> | <b>7.52</b> |
| KY Ins. CERS Haz Plan Index |           |                         |               | 3.19        | 9.26        | 14.35        | 8.97        | 6.98        | 9.01        | 7.59        | 5.66        | 7.82        |
| <b>SPRS INS</b>             |           | <b>226,112,309.23</b>   | <b>100.00</b> | <b>3.55</b> | <b>9.13</b> | <b>14.41</b> | <b>9.15</b> | <b>7.35</b> | <b>9.27</b> | <b>7.22</b> | <b>5.54</b> | <b>7.54</b> |
| KY Ins. SPRS Plan Index     |           |                         |               | 3.19        | 9.26        | 14.35        | 8.97        | 6.98        | 9.01        | 7.59        | 5.66        | 7.82        |



Note: The above chart displays the average monthly allocation.

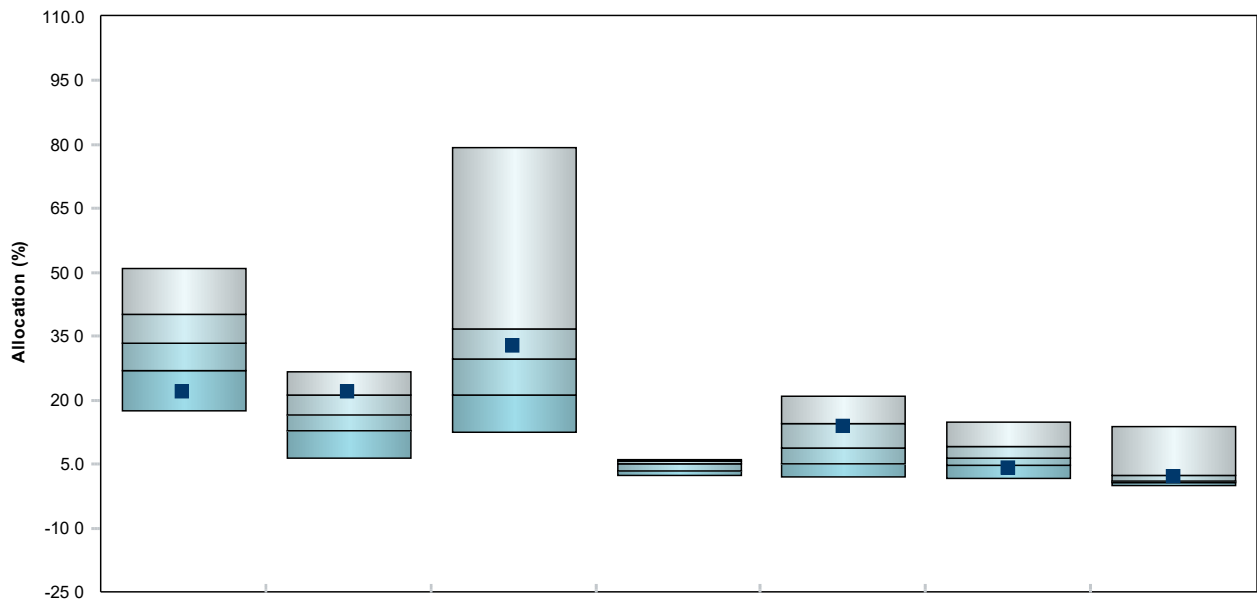
Wilshire Consulting



# Plan Sponsor TF Asset Allocation

KRS Pension Plan vs All Public Plans-Total Fund

Periods Ended December 31, 2020



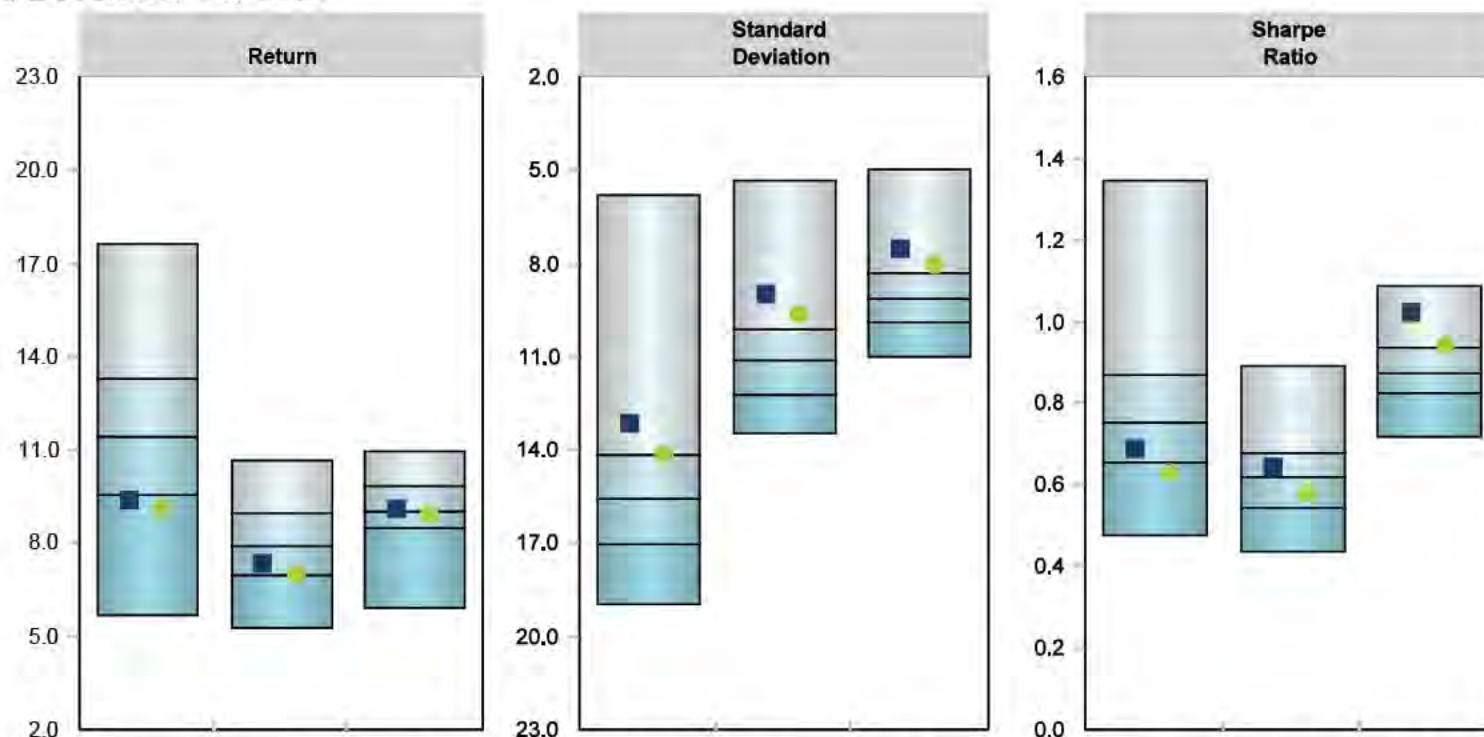
|                    | US Equity | Global ex-US Equity | US Fixed | Global ex-US Fixed | Alternatives | Total Real Estate | Cash & Equivalents |
|--------------------|-----------|---------------------|----------|--------------------|--------------|-------------------|--------------------|
| ■ KRS Pension Plan | 21.92     | 21.90               | 32.85    |                    | 13.83        | 4.07              | 1.86               |
| 5th Percentile     | 50.95     | 26.70               | 79.19    | 5.94               | 20.81        | 14.84             | 13.96              |
| 1st Quartile       | 39.99     | 21.15               | 36.69    | 5.81               | 14.55        | 9.12              | 2.27               |
| Median             | 33.22     | 16.60               | 29.60    | 5.12               | 8.64         | 6.50              | 1.00               |
| 3rd Quartile       | 27.11     | 12.65               | 21.23    | 3.24               | 4.93         | 4.61              | 0.51               |
| 95th Percentile    | 17.53     | 6.47                | 12.34    | 2.19               | 1.98         | 1.61              | 0.05               |



# Plan Sponsor Peer Group Analysis - Multi Statistics

KRS Pension Plan vs All Public Plans-Total Fund

Periods Ended December 31, 2020

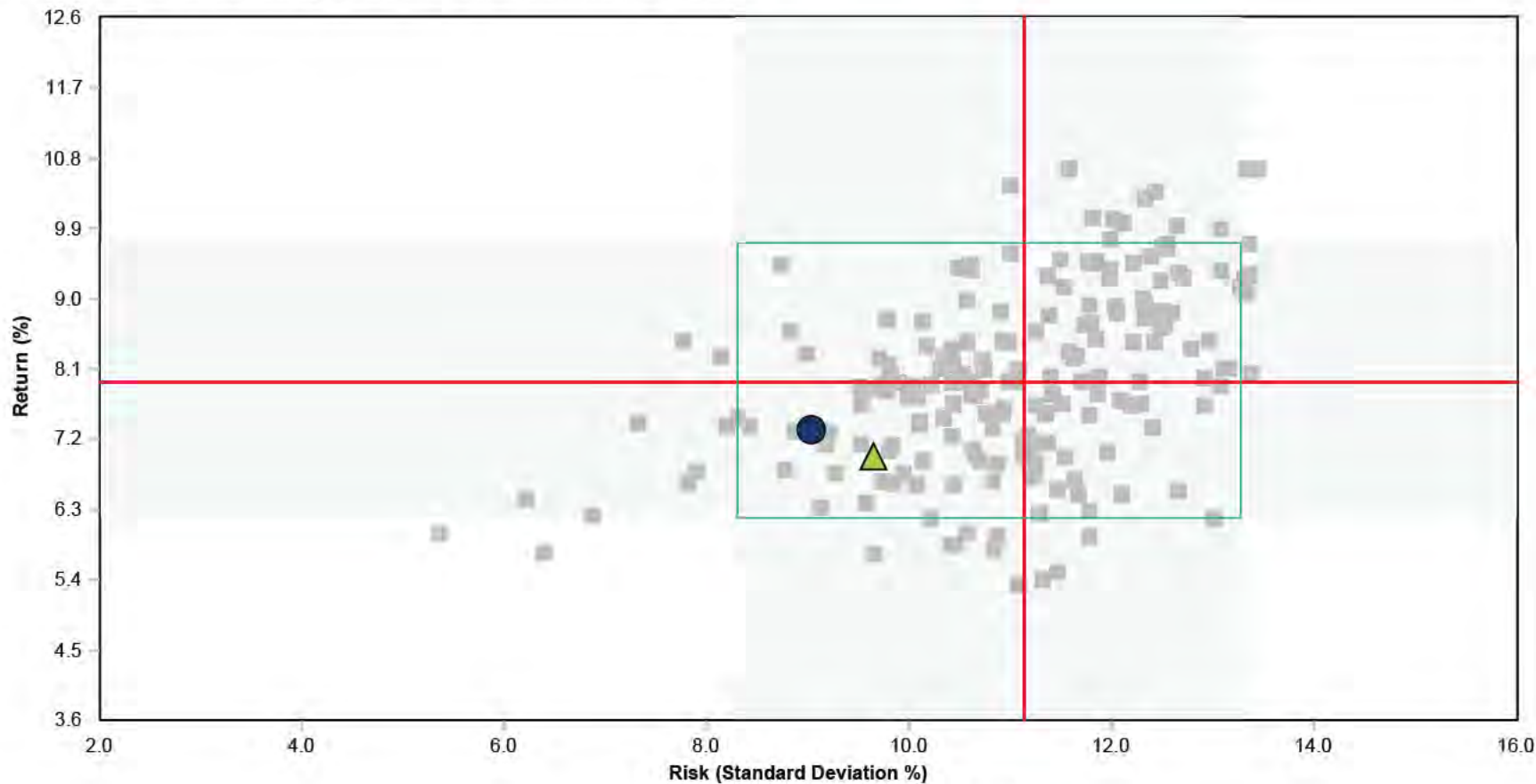


|                        | 1 Year    | 3 Years   | 5 Years   | 1 Year     | 3 Years   | 5 Years   | 1 Year    | 3 Years   | 5 Years   |
|------------------------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|-----------|
| ■ KRS Pension Plan     | 9.37 (78) | 7.32 (69) | 9.05 (49) | 13.15 (17) | 9.04 (12) | 7.56 (12) | 0.69 (67) | 0.64 (39) | 1.02 (11) |
| ● KRS Allocation Index | 9.06 (81) | 6.98 (76) | 8.89 (57) | 14.15 (24) | 9.65 (16) | 8.09 (19) | 0.63 (83) | 0.58 (66) | 0.94 (23) |
| 5th Percentile         | 17.64     | 10.66     | 10.94     | 5.81       | 5.34      | 5.00      | 1.35      | 0.89      | 1.09      |
| 1st Quartile           | 13.27     | 8.98      | 9.87      | 14.19      | 10.11     | 8.32      | 0.87      | 0.68      | 0.93      |
| Median                 | 11.42     | 7.94      | 9.03      | 15.55      | 11.14     | 9.16      | 0.75      | 0.62      | 0.87      |
| 3rd Quartile           | 9.52      | 6.99      | 8.47      | 17.06      | 12.23     | 9.93      | 0.65      | 0.54      | 0.82      |
| 95th Percentile        | 5.67      | 5.25      | 5.91      | 18.99      | 13.46     | 10.99     | 0.48      | 0.44      | 0.72      |

Parenteses contain percentile rankings.  
Calculation based on monthly periodicity.

# Plan Sponsor Scattergram

KRS Pension Plan vs All Public Plans-Total Fund  
 Periods Ended January 1, 2018 To December 31, 2020



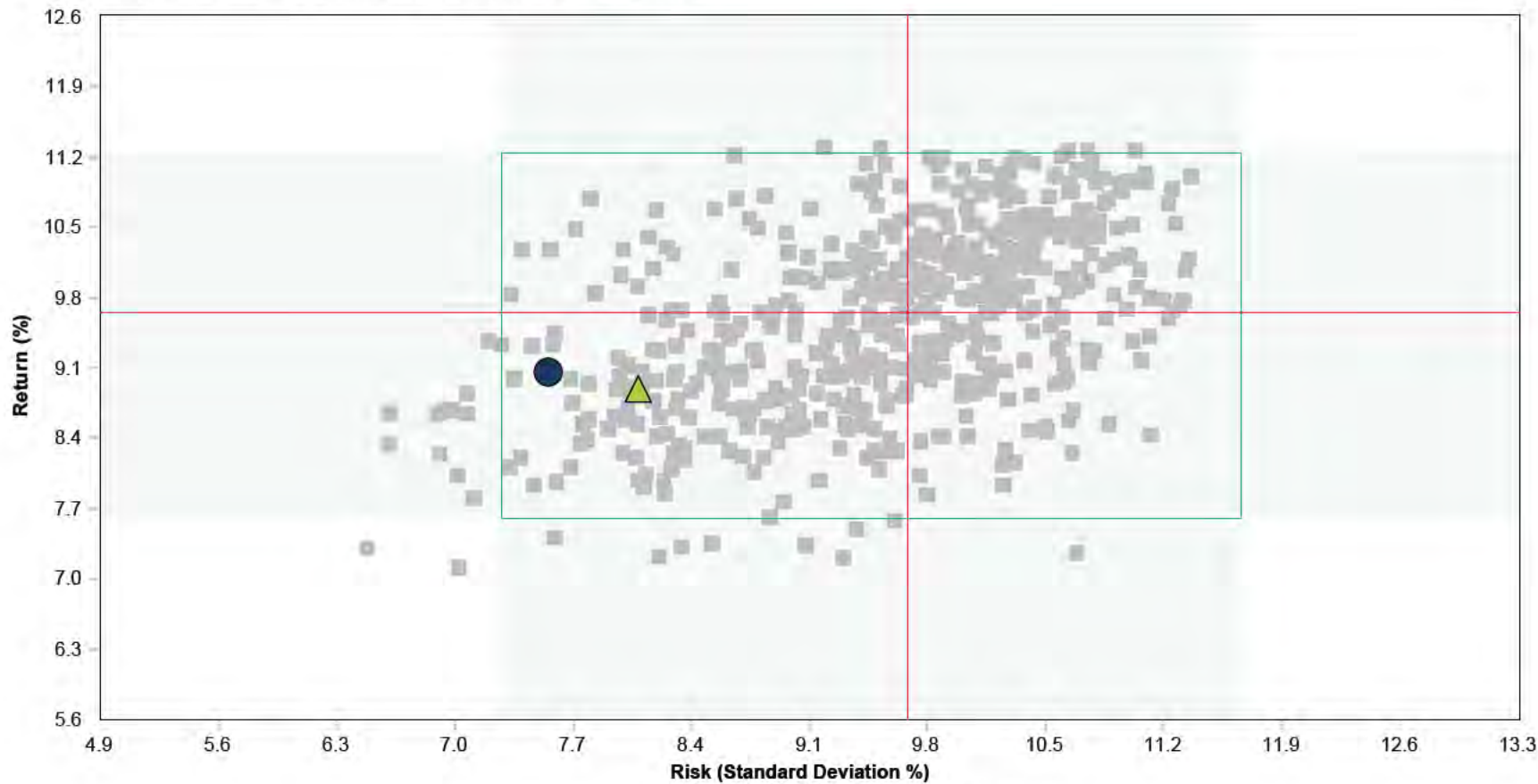
|                        | Return | Standard Deviation |
|------------------------|--------|--------------------|
| ● KRS Pension Plan     | 7.32   | 9.04               |
| ▲ KRS Allocation Index | 6.98   | 9.65               |
| — Median               | 7.94   | 11.14              |

Calculation based on monthly periodicity.

# Plan Sponsor Scattergram

KRS Pension Plan vs All Public Plans-Total Fund

Periods Ended 5 Years Ending December 31, 2020



|                        | Return | Standard Deviation |
|------------------------|--------|--------------------|
| ● KRS Pension Plan     | 9.05   | 7.56               |
| ▲ KRS Allocation Index | 8.89   | 8.09               |
| — Median               | 9.65   | 9.68               |

Calculation based on monthly periodicity.

## **KENTUCKY RETIREMENT SYSTEMS**

**TO:** Members of the of the Kentucky Retirement Systems Board of Trustees  
**FROM:** Retiree Health Plan Committee  
**DATE:** February 18, 2021  
**SUBJECT:** Retiree Health Plan Committee Report

The Retiree Health Plan Committee met on Tuesday, February 9, 2021, and reviewed an informational presentation from Humana regarding Kentucky Retirement Systems (KRS) retiree engagement activities, KRS STARS Quality Measure, and customer service call statistics. The KRS Medicare Advantage Plan is at a 4 star rating (range 1-5 Stars). The Committee was provided an informational presentation of the statistics measured during the Fall Open Enrollment for Plan Year 2021.

Humana presented the McClennan Group Pilot, which has goals to engage retirees in the KRS Humana Medicare Advantage Plans. They plan to assist members with access to preventive services available to them, to provide personalized health care in order to promote health, manage and prevent diseases through motivation, education and lifestyle suggestions. They plan to integrate this with the Go365 Rewards platform and support the notion of individual empowerment. The pilot will involve emailing and use of a card-sorting digital game that identifies what goals the individual has around health and wellness to include goals of being active with grandchildren, socializing, creating things, and keeping track of health numbers.





## 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



DATE: February 18, 2021

TO: David L. Harris, Chair  
KRS Board of Trustees

FROM: Erin Surratt, Executive Director  
Office of Benefits

RE: NKU's Application to Voluntarily Cease Participation in KERS

HB 1 of the 2019 Extraordinary Session of the General Assembly was passed allowing quasi-governmental employers, including universities, a one-time window to cease participation in the Kentucky Employees Retirement Systems (KERS) for its nonhazardous employees under different provisions than are generally provided under KRS 61.522. Additionally, the bill provided that the ceasing quasi-government employer shall elect to 1) keep its Tier 1 and Tier 2 employees in the system after the effective cessation date ("soft freeze") or 2) elect that all employees cease participating in KERS as of the effective cessation date ("hard freeze"). The effective cessation date was set in HB 1 as June 30, 2020, however, SB 249 of the 2020 Regular Session of the Kentucky General Assembly moved the cessation date to June 30, 2021. Finally, HB 1 provides that the ceasing employer may elect to pay the cost by lump-sum or installments.

Northern Kentucky University (NKU) has timely filed a completed Form 7727 – Actuarial Study for Quasi-Governmental Employer Cessation, the required \$10,000 application fee and resolution from its governing body voting to voluntarily cease participation in KERS as of June 30, 2021. NKU has elected a "soft-freeze" for its Tier 1 and Tier 2 employees; therefore, these employees will continue to participate in KERS after June 30, 2021. Tier 3 employees will be transferred into NKU's alternative retirement plan. NKU is not eligible to cease for its hazardous employees, therefore, hazardous employees will continue to participate in KERS. NKU elected to pay for their cessation cost by lump-sum; therefore, per KRS 61.522(7)(c) a discount rate of 3.5% will be used when calculating NKU's final cessation cost.

NKU has successfully satisfied the requirements to file an application to voluntarily cease participation under KRS 61.522(8). NKU has one case in active litigation against the Kentucky Retirement Systems. However the parties are working towards resolution of this matter. NKU also has several outstanding invoices which it is working to correct. Pursuant to KRS 61.522(8)(a), the board shall accept any election to cease participation on or before June 30, 2021.



Office of Interim VP for Administration & Finance / CFO  
Lucas Administrative Center 836  
Nunn Drive  
Highland Heights, Kentucky 41099

Mr. D'Juan Surratt  
Kentucky Retirement Systems  
1260 Louisville Road  
Frankfort, KY 40601

Dear Mr. Surratt,

Enclosed please find form 7727 for the actuarial study for the employer cessation. Also, enclosed is the certified board resolution adopted on December 2, 2020 to cease participation in KERS. A check for \$10,000 as deposit is included as well. The remaining information requested on the form 7727, including documentation of the alternative retirement plan, employee information, and audited financial statements will be placed in the KERS secure portal in the next week or so.

Please let me know if you have any questions about this information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mike Hales', written over the word 'Sincerely,'.

Mike Hales  
Interim VP Admin & Finance/CFO



**Kentucky Retirement Systems**  
 1260 Louisville Rd. • Frankfort KY 40601-6124  
 Phone: (502) 696-8800 • Fax: (502) 696-8822 • kyret.ky.gov



**Form 7727**  
 02/2020

### Actuarial Study for Quasi-Governmental Employer Cessation

| Agency Information   |                        |                              |                 |
|--|------------------------|------------------------------|-----------------|
| <b>Full Legal Name of Agency:</b> Northern Kentucky University |                        | Phone Number: (859) 572-5100 |                 |
| Address: Lucas Administrative Center, Nunn Drive               | City: Highland Heights | State: KY                    | Zip Code: 41099 |

**KRS Employer Code** [REDACTED]

|   |                        |                         |                 |
|---|------------------------|-------------------------|-----------------|
| <b>Name of person to contact regarding this application:</b> Mike Hales, Interim VP Admin & Finance/CFO |                        |                         |                 |
| Address: Lucas Administrative Center 836, Nunn Drive  | City: Highland Heights | State: KY               | Zip Code: 41099 |
| Phone Number: (859) 572-5208  | Fax: (859) 572-6998    | E-mail: halesm1@nku.edu |                 |

|  |                        |                        |                 |
|--|------------------------|------------------------|-----------------|
| <b>Name of Agency Head:</b> Ashish Vaidya, President |                        |                        |                 |
| Address: Lucas Administrative Center 800, Nunn Drive | City: Highland Heights | State: KY              | Zip Code: 41099 |
| Phone Number: (859) 572-5123                         | Fax: (859) 572-6696    | E-mail: vaidya@nku.edu |                 |

|  |                        |                          |                 |
|--|------------------------|--------------------------|-----------------|
| <b>Name of Reporting Official:</b> Bruce Smith, Director of Benefits |                        |                          |                 |
| Address: Lucas Administrative Center 715, Nunn Drive                 | City: Highland Heights | State: KY                | Zip Code: 41099 |
| Phone Number: (859) 572-6387   | Fax: (859) 572-6998    | E-mail: smithb83@nku.edu |                 |

|   |                        |                         |                 |
|---|------------------------|-------------------------|-----------------|
| <b>Name of Attorney representing agency:</b> Joan Gates, VP Legal Affairs/General Counsel |                        |                         |                 |
| Address: Lucas Administrative Center 824, Nunn Drive                                      | City: Highland Heights | State: KY               | Zip Code: 41099 |
| Phone Number: (859) 572-6461  | Fax: (859) 572-6084    | E-mail: gatesj4@nku.edu |                 |

**Board Chair:** Andra Ward

#### Attach List of Current Board Members

**Date of Resolution: (Attach Resolution)** December 2, 2020

Attach Notarized copy of the official minutes of the meeting the resolution was adopted, if applicable.  
 Please see attached resolution template.

**Name of proposed Alternative Retirement Program:** Northern Kentucky University Defined Contribution Plan

**Type of Plan:** 403(b)

Attach documentation of alternative retirement plan

**If the agency is a corporation organized under KRS Chapter 273:** N/A

**Secretary of State Organization Number:** N/A

**Name of Registered Agent:** N/A

|          |       |        |           |
|----------|-------|--------|-----------|
| Address: | City: | State: | Zip Code: |
|----------|-------|--------|-----------|

Attach the following information for all current and former full time employees:

- Full names;
- Last known addresses;
- Dates of Birth;
- Social Security Numbers or Kentucky Retirement Systems Member IDs;
- Beginning dates of employment, if applicable;
- Ending dates of employment, if applicable;
- Sick leave balances;
- Beginning and ending dates of any active military service when the employee was not employed by the employer filing Form 7727, if available; and
- Beginning and ending dates of any active military service when the employee was employed by the employer filing Form 7727.

Attach:

- The employer's most recent five (5) audited financial statements and independent auditor's reports;
- The employer's most recent five (5) Comprehensive Annual Financial Reports, if applicable. (N/A)

---

I, Ashish Vaidya, President acknowledge  
NAME OF AGENCY HEAD TITLE OF AGENCY HEAD

and agree that Northern Kentucky University is subject to and will comply with all the provisions KRS 61.522 and  
NAME OF AGENCY  
KAR 1:149.

Ashish Vaidya  
Signature line for Agency Head

---

I, Andra Ward, Chair of the Board of Trustees, acknowledge and agree that  
NAME OF BOARD CHAIR

Northern Kentucky University is subject to and will comply with all the provisions KRS 61.522 and 105 KAR 1:149.  
NAME OF AGENCY

Andra Ward  
Signature line for Board Chair



**RESOLUTION FOR NORTHERN KENTUCKY UNIVERSITY TO CEASE PARTICIPATION IN THE KENTUCKY EMPLOYEES RETIREMENT SYSTEM**

WHEREAS, the President of Northern Kentucky University (NKU), Ashish K. Vaidya, has recommended that the NKU Board of Regents adopt a resolution that NKU decide to voluntarily cease participation in the Kentucky Employees Retirement System (KERS) for its nonhazardous employees;

WHEREAS, President Vaidya has further recommended that NKU elects and acknowledges that nonhazardous employees who began participating in KERS prior to January 1, 2014, who are participating in KERS through NKU, will, as a result of NKU's election, continue to participate after June 30, 2021 (Soft Freeze);

WHEREAS, President Vaidya also recommended that NKU acknowledges that it is unable to rescind the resolution to cease participation after December 31, 2020;

WHEREAS, President Vaidya recommended that NKU acknowledges that NKU is subject to the requirements and restrictions of KRS 61.522 and 105 KAR 1:149;

WHEREAS, President Vaidya recommended that NKU acknowledges that in order to cease participation in KERS pursuant to KRS 61.522(8), NKU shall pay the actuarial cost of ceasing participation through a one-time lump sum payment and all administrative costs associated therewith;

WHEREAS, President Vaidya recommended that NKU agrees to cooperate with the Systems to educate its employees about the effect of NKU's cessation and NKU's election on its employees' retirement accounts and employees' options regarding their retirement accounts;

WHEREAS, President Vaidya recommended that NKU shall not mandate, force, or require its employees to take a refund of their accumulated balance as defined by KRS 61.510(41) or retaliate against employees who choose to not take a refund of their accumulated account balance as defined in KRS 61.510(41);

WHEREAS, President Vaidya recommended that as stated in KRS 61.522(10)(a), NKU shall hold the Commonwealth and the Systems, including board members and employees of the Systems, harmless from damages, attorney's fees and costs from legal claims for any cause of action brought by any member or retired member of NKU related to the cessation of NKU; and

WHEREAS, the Board voted at its December 2, 2020, meeting to adopt President Vaidya's recommendation to cease participation in KERS as described above and in the related Presidential Recommendation and to execute this resolution.

NOW, THEREFORE, be it resolved as follows by the Board of Regents of Northern Kentucky University that:


- 1) NKU has decided to voluntarily cease participation in KERS for its nonhazardous employees;

- 2) NKU elects and acknowledges that nonhazardous employees who began participating in KERS prior to January 1, 2014, who are participating in KERS through NKU, will, as a result of NKU's election, continue to participate after June 30, 2021 (Soft Freeze);
- 3) NKU acknowledges that it is unable to rescind the resolution to cease participation after December 31, 2020;
- 4) NKU acknowledges that it is subject to the requirements and restrictions of KRS 61.522 and 105 KAR 1:149;
- 5) NKU acknowledges that in order to cease participation in KERS pursuant to KRS 61.522(8), NKU shall pay the actuarial cost of ceasing participation through a one-time lump sum payment and all administrative costs associated therewith;
- 6) NKU agrees to cooperate with the Systems to educate its employees about the effect of NKU's cessation and NKU's election on its employees' retirement accounts and employees' options regarding their retirement accounts;
- 7) NKU shall not mandate, force, or require its employees to take a refund of their accumulated balance as defined by KRS 61.510(41) or retaliate against employees who choose to not take a refund of their accumulated account balance as defined in KRS 61.510(41); and
- 8) That, as stated in KRS 61.522(10)(a), NKU shall hold the Commonwealth and the Systems, including board members and employees of the Systems, harmless from damages, attorney's fees and costs from legal claims for any cause of action brought by any member or retired member of NKU related to the cessation of NKU.

Adopted at a duly convened meeting of the Board of Regents of Northern Kentucky University on the 2<sup>nd</sup> day of December, 2020.

NORTHERN KENTUCKY UNIVERSITY

Attest:

By:   
André R. Ward,  
Chairman, Board of Regents

By:   
Gregory Shumate  
Secretary, Board of Regents

CERTIFICATE

I, the undersigned Secretary of the Board of Regents of Northern Kentucky University, certify that the foregoing is a true and correct copy of a Resolution passed at a duly convened meeting of the Board of Regents of Northern Kentucky University held on the 2nd day of December, 2020, at which a quorum was present, and that said Resolution has not been amended, modified, revoked or repealed and is now in full force and effect, all as appears from the official records of the Board of Regents of Northern Kentucky University in my custody and under my control.

Witness my hand as Secretary of the Board of Regents of Northern Kentucky University this 14th day of December, 2020.

By:

  
\_\_\_\_\_  
Gregory Shumate  
Secretary, Board of Regents

## MEMORANDUM

TO: Board of Trustees of the Kentucky Retirement Systems (“Board”)

FROM: Kathy Rupinen, Executive Director, Office of Legal Services  
Carrie Bass, Staff Attorney Supervisor, Division of Non-Advocacy, Office of Legal Services

DATE: February 11, 2021

RE: Board approval and authorization of staff to file a new administrative regulation, 105 KAR 1:360, Hybrid cash balance plan (“Tier III”), with the Legislative Research Commission.

---

The Kentucky Retirement Systems has been administering a hybrid cash balance plan tier (“Tier 3”) since January 1, 2014 for select members of the Kentucky Employees Retirement System (“KERS”), County Employees Retirement System (“CERS”), and State Police Retirement System (“SPRS”). The Office of Legal Services and the Office of Benefits have been working to draft a regulation tentatively titled, “105 KAR 1:360, Hybrid cash balance plan,” reflecting the administration of Tier 3 that was already ongoing. This regulation largely pertains to members of KERS, CERS, and SPRS who participate in Tier 3 based on their participation date occurring on or after January 1, 2014; however, this regulation also addresses the option for members with a participation date in KERS, CERS, and SPRS between September 1, 2008 and December 31, 2013 to “opt-in” to Tier 3. Work on this regulation was halted pending a Private Letter Ruling (“PLR”) from the Internal Revenue Service (“IRS”) addressing the permissibility of such “opt-ins” under federal law. The PLR was received in mid-2020 and allowed drafting to resume. The finalized draft follows this Memorandum for your review.

The Office of Legal Services requests approval from the Board of Trustees of the Kentucky Retirement Systems to proceed with filing this administrative regulation, even with the upcoming separation of the CERS and KRS (KERS and SPRS) boards in accordance with House Bill (“HB”) 484 (2020). Section 45 of HB 484 (2020) provides that administrative regulations promulgated by the Board of Trustees of the Kentucky Retirement Systems prior to April 1, 2021 on behalf of CERS shall continue to apply to CERS after the CERS Board separates. In the event that legislative changes are enacted that cause Tier 3 for CERS to be administered differently from Tier 3 for KERS and SPRS, then the CERS Board shall have the authority to promulgate its own distinct administrative regulation on or after April 1, 2021.

### STAFF RECOMENTATION:

The staff of the Kentucky Retirement Systems recommends that the Board vote to approve and authorize staff to file a new administrative regulation concerning Tier III with the Legislative Research Commission.



1 FINANCE AND ADMINISTRATION CABINET

2 Kentucky Retirement Systems

3 (New Administrative Regulation)

4 105 KAR 1:360. Hybrid cash balance plan.

5 RELATES TO: KRS 16.505, 16.583, 61.510, 61.542, 61.552, 61.555, 61.5955,  
6 61.597, 61.637, 61.645, 61.680, 61.702, 78.510, 78.545

7 STATUTORY AUTHORITY: KRS 61.645(9)(e)

8 NECESSITY, FUNCTION, AND CONFORMITY: KRS 61.645(9)(e) requires the  
9 Board of Trustees of Kentucky Retirement Systems to promulgate all administrative  
10 regulations necessary or proper in order to carry out the provisions of KRS 61.510 to  
11 61.705, 16.505 to 16.652, and 78.510 to 78.852 and to conform to federal statutes and  
12 regulations. KRS 16.583, 61.597, and 78.545 create a hybrid cash balance plan tier for  
13 members of the State Police Retirement System, Kentucky Employees Retirement  
14 System, and County Employees Retirement System with participation dates on or after  
15 January 1, 2014, or members making an election pursuant to KRS 61.5955 and KRS  
16 78.545. This administrative regulation establishes the procedures and requirements for  
17 the administration of the hybrid cash balance plan tier.

18 Section 1. Definitions.

19 (1) Definitions contained in KRS 16.505, 61.510, and 78.510 shall apply to this  
20 regulation.

21 (2) "The Systems" means the State Police Retirement System (KRS 16.505 to  
22 16.652), the Kentucky Employees Retirement System (KRS 61.510 to 61.705), and the  
23 County Employees Retirement System (KRS 78.510 to 78.852).

1           (3)   “Participation date” means the earlier of “membership date” as defined in  
2   KRS 16.505, 61.510, and 78.510 or the date on which the member began participating in  
3   another state-administered retirement system in which the member has service that has  
4   not been refunded, unless otherwise stated.

5           (4)   “Vested member” means a member of the Systems who participates in the  
6   hybrid cash balance plan tier based on a participation date on or after January 1, 2014  
7   and who has five (5) or more years of service credited under KRS 16.543, 61.543, and  
8   78.615.

9           (5)   “Nonvested member” means a member of the Systems who participates in  
10   the hybrid cash balance plan tier based on a participation date on or after January 1, 2014  
11   and who has less than five (5) years of service credited under KRS 16.543, 61.543, and  
12   78.615.

13           Section 2. Application.

14           (1) Systems. This regulation applies to the hybrid cash balance plan tier within  
15   each of the Systems.

16           (2) Members. Except as provided in subsections (3) and (4), this regulation applies  
17   solely to members who begin participating in the Systems on or after January 1, 2014,  
18   and who do not have a participation date in any other state-administered retirement  
19   system that is prior to January 1, 2014.

20           (3) Irrevocable Election. This subsection applies only to members with a  
21   participation date in the Systems between September 1, 2008 and December 31, 2013  
22   who have not received a retirement benefit from the Systems.

1 (a) Pursuant to KRS 61.5955, a member with a participation date in the Systems  
2 between September 1, 2008 and December 31, 2013 may make a one-time, irrevocable  
3 election to receive the benefits and rights provided under the hybrid cash balance plan  
4 tier as defined in KRS 16.583 and 61.597 in lieu of benefits he or she is currently eligible  
5 to receive from the Systems.

6 1. A member with a participation date based on service in the Systems or service  
7 in another state-administered retirement system prior to September 1, 2008 shall not be  
8 eligible to make this one-time, irrevocable election upon separation of accounts in  
9 accordance with KRS 61.680 and 105 KAR 1:020.

10 2. A member with a participation date in the Systems between September 1, 2008  
11 and December 31, 2013 who also has service in another state-administered retirement  
12 system between September 1, 2008 and December 31, 2008 shall be eligible to make  
13 this one-time, irrevocable election only upon separation of the member's account in the  
14 Systems from the member's account in the other state-administered retirement system in  
15 accordance with KRS 61.680 and 105 KAR 1:020.

16 (b) Eligible members who make the one-time, irrevocable election as described in  
17 paragraph (a) of this subsection shall only be entitled to retain purchased service that is  
18 recontribution of a refund, omitted, omitted with interest, military omitted, or  
19 decompression, or service purchased in accordance with the Uniformed Services  
20 Employment and Reemployment Rights Act (USERRA); the Systems shall remove any  
21 other purchased service from total months of service credit and refund the cost of that  
22 service back to the source of the purchase.

1 (c) Members eligible to make the one-time, irrevocable election as described in  
2 paragraph (a) of this subsection shall be provided information detailing the potential  
3 results of such an election via Member Self Service on the Web site maintained by the  
4 Systems, which shall reflect service credit purchases retained and refunded as described  
5 in paragraph (b) of this subsection, and may receive additional information from the  
6 Systems' counselors upon request.

7 (d) Upon request by an eligible member, the Systems shall make a Form 2013,  
8 "Hybrid Cash Balance Plan Opt-In Election," on which the member can make a one-time,  
9 irrevocable election as described in paragraph (a) of this subsection, available to the  
10 member via Member Self Service on the Web site maintained by the Systems.

11 (e) The Systems shall not process an eligible member's one-time, irrevocable  
12 election as described in paragraph (a) of this subsection until a complete and correct  
13 Form 2013, "Hybrid Cash Balance Plan Opt-In Election," is on file at the retirement office.

14 (f) The effective date of the eligible member's one-time, irrevocable election as  
15 described in paragraph (a) of this subsection shall be the date on which the Form 2013,  
16 "Hybrid Cash Balance Plan Opt-In Election," is received at the retirement office.

17 (4) Prior Participation that has been Refunded. This subsection applies to a  
18 member with a participation date with the Systems prior to January 1, 2014, who  
19 terminates employment, and who takes a refund of accumulated contributions pursuant  
20 to KRS 61.625. If such a person is reemployed on or after January 1, 2014 in a regular  
21 full-time position required to participate in one of the Systems and does not have a  
22 participation date with any other state-administered retirement plan prior to January 1,  
23 2014, the person becomes a member of the hybrid cash balance plan tier. If such a



1 member purchases his or her previously refunded service in accordance with KRS  
2 61.552(1), the purchased service shall only be used to determine the member's years of  
3 service credited and shall not be used to determine the member's participation date.

4 Section 3. Construction of Regulation. Except where required by or as necessary  
5 for the administration of the hybrid cash balance plan tier under KRS 16.583, 61.597, and  
6 78.545, KRS 16.505 to 16.652, KRS 61.510 to 61.705, KRS 78.510 to 78.852, and Title  
7 105 of the Kentucky Administrative Regulations shall apply to the hybrid cash balance  
8 plan tier.

9 Section 4. Trust Assets. All contributions made with respect to each Systems'  
10 hybrid cash balance plan tier shall be held in the trust for the respective System. There  
11 shall be no segregation of assets for the hybrid cash balance plan tier from the assets for  
12 other tiers for the respective System.

13 Section 5. Reciprocity.

14 (1) All service credit with other state-administered retirement systems, including  
15 the Judicial and Legislators' Plan and the Teachers' Retirement System, shall be used  
16 for determining a member's years of service credited for purposes of eligibility for  
17 annuitization.

18 (2) Service credit in another state-administered retirement system shall not be  
19 used for determining whether a member who is not eligible to retire in the hybrid cash  
20 balance plan tier has the five (5) years of service required in order to receive a full refund  
21 of his or her accumulated account balance under KRS 16.583(5)(b) and 61.597(5)(b).

1 (3) Service credit in the cash balance plan tier will be counted as service for the  
2 other state-administered retirement systems and as service for hospital and medical  
3 insurance and managed care plan coverage pursuant to KRS 61.702.

4 (4) In no event will the same service credit be counted for benefit calculation  
5 purposes for more than one state-administered retirement system or tier.

6 (5) A member who is participating in the hybrid cash balance tier in more than one  
7 of the Systems will have to retire at the same time and elect the same retirement benefit  
8 option in all applicable Systems, unless the member has requested that his or her  
9 accounts be separated in accordance with 105 KAR 1:020.

10 Section 6. Lump-sum Distributions Upon Termination of Employment or Death for  
11 Nonvested Members.

12 (1) Termination of Employment. A nonvested member eligible for a refund pursuant  
13 to KRS 61.625 shall only be refunded his or her accumulated contributions, and shall  
14 forfeit any accumulated employer pay credits.

15 (2) Death Before Retirement. Upon the death of a nonvested member, the  
16 beneficiary designated by the member pursuant to KRS 61.542(1)-(2) (or if no designated  
17 beneficiary, the member's estate) shall only be entitled to receive a lump-sum payment  
18 of the nonvested member's accumulated contributions, and shall not be entitled to receive  
19 payment of any accumulated employer pay credits.

20 (3) Rollovers. A nonvested member or the designated beneficiary of a nonvested  
21 member who receives a refund of accumulated contributions may elect to have the  
22 refunded accumulated contributions paid directly to an eligible retirement plan in  
23 accordance with 105 KAR 1:270 and 105 KAR 1:345.

1           Section 7. Lump-sum Distributions Upon Termination or Distributions Upon Death  
2 of Vested Members.

3           (1) Termination of Employment. (a) Upon termination of employment with all  
4 employers participating in the same Systems in which the member has service credit, a  
5 vested member who is not otherwise eligible to retire may elect to take a refund of his or  
6 her accumulated account balance, including accumulated contributions, employer pay  
7 credits, and interest credits (if any) as of the prior June 30.

8           (b) 1. Upon termination of employment with all employers participating in one or  
9 more of the Systems, a vested member who is eligible for retirement may elect to take a  
10 refund of his or her accumulated account balance, including accumulated contributions,  
11 employer pay credits, and interest credits (if any) as of the prior June 30, in lieu of other  
12 retirement payment options provided in KRS 16.583(7) and 61.597(7).

13           2. The member's election to take a refund of his or her accumulated account  
14 balance as described in subparagraph 1 of this paragraph shall be treated as a retirement  
15 and the member shall be a retired member ineligible to participate or accrue additional  
16 benefits in the Systems upon subsequent reemployment with any participating employer  
17 pursuant to KRS 61.637. Additionally, the member who has made the election described  
18 in subparagraph 1 of this paragraph shall be subject to all requirements and restrictions  
19 for reemploying with a participating employer in KRS 61.637 and 105 KAR 1:390.

20           (2) Death Before Retirement. (a) Upon the death of a vested member participating  
21 in the Systems, the vested member's designated beneficiary (or if no designated  
22 beneficiary, the member's estate) is entitled to a lump-sum distribution of the vested  
23 member's accumulated account balance, including accumulated contributions, employer

1 pay credits, and interest credits (if any) as of the prior June 30. The designated beneficiary  
2 may also be entitled to the other payment options available for a death before retirement  
3 under the respective Systems' statutory provisions.

4 (b) Upon the death of a vested member who is not participating at the time of death  
5 and who has not taken a refund or retirement benefit, if the vested member has fewer  
6 than twelve (12) years of service credited, the vested member's designated beneficiary  
7 (or if no designated beneficiary the member's estate) is entitled to a lump-sum distribution  
8 of the member's accumulated account balance, including accumulated contributions,  
9 employer pay credits, and interest credits (if any) as of the prior June 30. If the vested  
10 member has twelve (12) or more years of service credited, the designated beneficiary  
11 may also be entitled to other payment options available for a death before retirement  
12 under the respective Systems' statutory provisions.

13 (3) Rollover. A vested member or the designated beneficiary of a vested member  
14 who takes a lump-sum distribution of the vested member's accumulated account balance,  
15 including accumulated contributions, employer pay credits, and interest credits (if any) as  
16 of the prior June 30, under this section may elect to have the lump-sum distribution paid  
17 directly to an eligible retirement plan in accordance with 105 KAR 1:270 and 105 KAR  
18 1:345.

19 Section 8. Eligibility for an Annuity.

20 (1) At Normal Retirement Age. Subject to Section 5, a vested member who  
21 reaches normal retirement age under the applicable System's statutory provisions and  
22 who terminates employment with all participating employers is eligible to retire and may



1 elect to annuitize his or her accumulated account balance or take a lump-sum distribution  
2 of his or her accumulated account balance as provided in Section 7(1)(b).

3 (2) Additional Eligibility for Annuitization for Members with Hazardous Service. A  
4 member who has hazardous duty service as provided in KRS 16.505-16.652 and 61.692,  
5 who has 25 or more years of service credited under KRS 16.543(1), KRS 61.543(1), or  
6 KRS 78.615(1) or any other Kentucky state-administered system, and who terminates  
7 employment with all employers participating in the Systems is eligible to retire and may  
8 elect to annuitize his or her accumulated account balance or take a lump-sum distribution  
9 of his or her accumulated account balance as provided in Section 7(1)(b).

10 (3) Additional Eligibility for Annuitization for Members with only Nonhazardous  
11 Service. A member with exclusively nonhazardous service who is at least age fifty-seven  
12 (57), who has an age plus years of service total of at least eighty-seven (87) years, and  
13 who terminates employment with all employers participating in the Systems is eligible to  
14 retire and may elect to annuitize his or her accumulated account balance or take a lump-  
15 sum distribution of his or her accumulated account balance as provided in Section 7(1)(b).

16 (4) Annuitization. A member who elects to annuitize his or her accumulated  
17 account balance may receive a retirement benefit determined in accordance with actuarial  
18 assumptions and actuarial methods adopted under subsection (6) of this Section and in  
19 effect on the member's retirement date.

20 (5) Return of Contributions. If the retirement benefit payment option selected by  
21 the vested member includes a guaranteed return of contributions, that retirement benefit  
22 payment option shall be interpreted to mean that guarantee applies to the accumulated  
23 contributions, employer pay credits, and interest credits (if any).

1           (6) Board Action with respect to Annuitization. (a) On or before March 31, 2021,  
2 the Board of Trustees of Kentucky Retirement Systems' action to adopt the assumptions  
3 and methods are incorporated by reference under this regulation. The Board of Trustees  
4 of the Kentucky Retirement Systems must adopt the actuarial assumptions that will apply  
5 to a specific fiscal year prior to the start of that fiscal year.

6           (b) On or after April 1, 2021, the actions of the Board of Trustees of the Kentucky  
7 Retirement Systems and the Board of Trustees of the County Employees Retirement  
8 System to adopt assumptions and methods are incorporated by reference under this  
9 regulation. Each Board must adopt the actuarial assumptions that will apply to a specific  
10 fiscal year prior to the start of that fiscal year.

11           (7) Eligibility for Retiree Hospital and Medical Benefit. Only a member who is  
12 receiving a monthly annuitized benefit is eligible for hospital and medical insurance and  
13 managed care plan coverage. A member who takes a lump-sum refund or lump-sum  
14 retirement benefit is not eligible for hospital and medical insurance and managed care  
15 plan coverage.

16           Section 9. Disability retirement. A member participating in the hybrid cash balance  
17 plan tier in one or more of the Systems whose disability retirement allowance is  
18 discontinued pursuant to KRS 61.615 may apply for retirement benefits, if eligible, under  
19 KRS 61.597(6) or KRS 16.583(6), but shall not be eligible for early retirement benefits  
20 under KRS 61.559 or KRS 16.577.

21           Section 10. Service Credit.

22           (1) Members participating in the hybrid cash balance plan tier shall only be eligible  
23 to purchase service credit that is recontribution of a refund, omitted, omitted with interest,

1 military omitted, decompression, or under the Uniformed Services Employment and  
2 Reemployment Rights Act (USERRA), and shall not be eligible to make any other types  
3 of service purchases.

4 (2) Uniformed Services Employment and Reemployment Rights Act (USERRA)  
5 Service. (a) Years of service credited shall be determined as required by USERRA. (b) In  
6 order to receive service credit for active military duty, the member must pay the member  
7 contributions as though the member was employed during the period of his or her active  
8 military duty.

9 (3) Repayment of Refunded Contributions Plus Interest Credits or Accumulated  
10 Account Balance.

11 (a) Upon reemployment with a participating employer in a regular full-time position  
12 required to participate in the Systems or participation in another state-administered  
13 retirement system, a nonvested member who took a refund of his or her member  
14 contributions plus interest credits may regain the refunded service credit by repaying, with  
15 interest at a rate determined by the board of the respective retirement system, the amount  
16 refunded with post-tax employee contributions or a rollover or transfer allowed under the  
17 Internal Revenue Code. Although the repayments of refunded contributions plus interest  
18 credit shall be used to determine the member's service credited, the repayment of the  
19 amount refunded shall not be used to determine a member's participation date.

20 (b) Upon reemployment with a participating employer in a regular full-time position  
21 required to participate in the Systems or participation in another state-administered  
22 retirement system, a vested member who was not eligible to retire and who took a refund  
23 of his or her accumulated account balance (including accumulated contributions,

1 employer pay credits, and interest credits, if any) may regain the refunded service credit  
2 by repaying, with interest at a rate determined by the board of the respective retirement  
3 system, the amount refunded with post-tax employee contributions or a rollover or transfer  
4 allowed under the Internal Revenue Code. Although the repayments of the refunded  
5 accumulated account balance shall be used to determine the member's service credited,  
6 the repayment of the amount refunded shall not be used to determine a member's  
7 participation date.

8 (4) Omitted Service. Any person who is entitled to service credit in the hybrid cash  
9 balance plan tier that was not reported in accordance with KRS 16.543, 61.543, or 78.615  
10 may pay the amount of member contributions that would have been due on that service  
11 in order to receive credit for the service in the hybrid cash balance plan tier. However,  
12 the service shall not be credited to the member's account until employer contributions for  
13 the service are received by the Systems. Once member and employer contributions have  
14 been received, employer pay credits and interest credits shall be reflected in the  
15 member's account.

16 Section 11. Incorporation by Reference. (1) The following material is incorporated  
17 by reference: Form 2013, "Hybrid Cash Balance Plan Opt-In Election," February 2021.

18 (2) This material may be inspected, copied, or obtained, subject to applicable  
19 copyright law, at the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort,  
20 Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m..



APPROVED:

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DAVID L. EAGER,  
EXECUTIVE DIRECTOR  
KENTUCKY RETIREMENT SYSTEMS

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DATE

**PUBLIC HEARING AND PUBLIC COMMENT PERIOD:** A public hearing on this administrative regulation shall be held on Wednesday, May 26, 2021 at 9:00 a.m. at the Kentucky Retirement Systems, 1270 Louisville Road, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this agency in writing by five workdays prior to the hearing of their intent to attend. If no notification of intent to attend the hearing was received by that date, the hearing may be cancelled. A transcript of the public hearing will not be made unless a written request for a transcript is made.

If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until Monday, May 31, 2021. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

**CONTACT PERSON:** Katherine Rupinen, Executive Director Office of Legal Services, Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, KY 40601, email [Legal.Non-Advocacy@kyret.ky.gov](mailto:Legal.Non-Advocacy@kyret.ky.gov), telephone (502) 696-8800 ext. 8647, facsimile (502) 696-8615.

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation number: 105 KAR 1:360  
Contact person: Katherine Rupinen  
Phone number: 502-696-8800 ext. 8647  
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) Provide a brief summary of:

(a) What this administrative regulation does: This administrative regulation establishes the procedures and requirements for the administration of the hybrid cash balance plan tier.

(b) The necessity of this administrative regulation: This administrative regulation is necessary to establish the procedures and requirements for the administration of the hybrid cash balance plan tier.

(c) How this administrative regulation conforms to the content of the authorizing statutes: This administrative regulation conforms to the authorizing statute by establishing the procedures and requirements for the administration of the hybrid cash balance plan tier.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation will assist in the effective administration of the statutes by establishing the procedures and requirements for the administration of the hybrid cash balance plan tier.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This is a new regulation.

(b) The necessity of the amendment to this administrative regulation: This is a new regulation.

(c) How the amendment conforms to the content of the authorizing statutes: This is a new regulation.

(d) How the amendment will assist in the effective administration of the statutes: This is a new regulation.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: Kentucky Retirement Systems and members of the hybrid cash balance plan tier.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: This regulation establishes the procedures and requirements for the administration of the hybrid cash balance plan tier pursuant to KRS 16.583, 61.597, and 78.545.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): This regulation should not cost any additional funds, as the hybrid cash balance plan is currently being administered by the Kentucky Retirement Systems.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): This administrative regulation will assist the Kentucky Retirement Systems in implementing the hybrid cash balance plan tier, a tier that was designed to reduce unfunded liability of the systems administered by the Kentucky Retirement Systems.

(5) Provide an estimate of how much it will cost to implement this administrative regulation:

(a) Initially: The cost should be negligible as the hybrid cash balance plan is currently being administered.

(b) On a continuing basis: The cost should be negligible as the hybrid cash balance plan is currently being administered.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Administrative expenses of the Kentucky Retirement Systems are paid from the Retirement Allowance Account (trust and agency funds).

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: There is no increase in fees or funding required.

(8) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees: This administrative regulation does not establish any fees or directly or indirectly increase any fees.

(9) TIERING: Is tiering applied? (Explain why or why not) Tiering is not applied. All members of the hybrid cash balance plan are treated equally.



## FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation number: 105 KAR 1:360  
Contact person: Katherine Rupinen  
Phone number: 502-696-8800 ext. 8647  
Email: Legal.Non-Advocacy@kyret.ky.gov

(1) What units, parts, or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? Kentucky Retirement Systems.

(2) Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 16.583, 61.597, 61.645, 61.5955, and 78.545.

(3) Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect. None.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? The cost to Kentucky Retirement Systems should be negligible as the hybrid cash balance plan is currently being administered.

(d) How much will it cost to administer this program for subsequent years? The cost to Kentucky Retirement Systems should be negligible as the hybrid cash balance plan is currently being administered.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:



## KENTUCKY RETIREMENT SYSTEMS

1260 Louisville Road · Frankfort, Kentucky 40601  
kyrel.ky.gov · Phone: 502-696-8800 · Fax: 502-696-8822

Print Form

**Form 2013**  
02/2021

### Hybrid Cash Balance Plan Opt-In Election

#### Member Information

|   |       |            |           |
|---|-------|------------|-----------|
| Member Name:  |       | Member ID: |           |
| Address:  | City: | State:     | Zip Code: |
| Phone (select type)<br><input type="radio"/> Mobile <input type="radio"/> Home <input type="radio"/> Work |       | Email:     |           |

#### Certification of Irrevocable Election

I, \_\_\_\_\_ (print member name), in lieu of benefits I am currently eligible to receive from the Kentucky Employees Retirement System, County Employees Retirement System, and State Police Retirement System ("the Systems") based on my participation date in the Systems between September 1, 2008 and December 31, 2013, elect to receive the benefits and rights provided to members participating in the Systems on or after January 1, 2014, including participating in the hybrid cash balance plan created pursuant to KRS 61.597 for members in nonhazardous duty positions and KRS 16.583 for members in hazardous duty positions. I understand that my election to receive the benefits and rights provided to members participating in the Systems on or after January 1, 2014 pursuant to KRS 61.597 and KRS 16.583 in lieu of benefits I am currently eligible to receive will become effective immediately once this fully completed form is on file at the retirement office, and that **this election is irrevocable**. I understand that effective with my election to participate in the hybrid cash balance plan, my accumulated contributions, less any interest, shall be deposited into a hybrid cash balance account and employer pay credits shall be added to the accumulated account balance for each month I contributed to the Systems prior to my effective election date. Additionally, I understand that interest credits shall only be applied for periods occurring on or after the effective date of my election. I further understand that effective with my election to participate in the cash balance plan, I forfeit the right to keep any purchased service on my account that is not a Recontribution of a Refund, Omitted Service, Omitted Service with Interest, Military Omitted, USERRA, or Decompression. I understand that any purchased service on my account that is not a Recontribution of a Refund, Omitted Service, Omitted Service with Interest, Military Omitted, USERRA, or Decompression will be removed from my total months of service credit and the cost of that service will be refunded back to the source of the purchase.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_