

Kentucky County Employees Retirement System

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





February 18, 2021

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.

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.

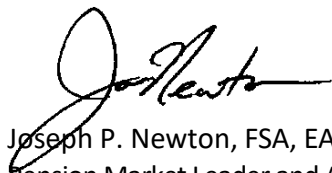
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or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



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

Respectfully submitted,
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SECTION 1

DISCUSSION

Discussion

Accounting Standards

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

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

Financial Reporting Overview

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

Timing of the Valuation

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

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

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



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

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

Single Discount Rate

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

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

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

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



Methodology for Proportionate Shares

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

Non-Employer Contributions

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

Summary of Population Statistics

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

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



Recognition of Deferred Outflows and Inflows of Resources

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

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

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

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

SECTION 2

ACCOUNTING EXHIBITS

Exhibit 1

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

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

Note:

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



Exhibit 2

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

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

Notes:

¹ Does not include 401(h) assets

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

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



Exhibit 3

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

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

Note:

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

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

Notes to Schedule of Employers' Contributions

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

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

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

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

Exhibit 5

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

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

¹ Liability experience and assumption changes.

² Difference between projected and actual investment experience.

Exhibit 6

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

Differences Between Expected and Actual Liability Experience

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

Differences Between Projected and Actual Earnings on Pension Plan Investments

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

Effects of Changes of Assumptions

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



Exhibit 7

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

Differences Between Expected and Actual Liability Experience

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

Differences Between Projected and Actual Earnings on Pension Plan Investments

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

Effects of Changes of Assumptions

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



Exhibit 8

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

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

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

SECTION 3

DOCUMENTATION OF SUPPORT FOR INVESTMENT RETURN ASSUMPTION

Long-Term Expected Investment Return

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

Applicable for the Non-Hazardous and Hazardous System

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

Source: Kentucky Retirement Systems

APPENDIX A

COLLECTIVE PENSION AMOUNTS – CERS NON-HAZARDOUS RETIREMENT SYSTEM

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

Participating Employer Code	Participating Employer Name	2020 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)	
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%	0.078298%	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%	0.062600%	4,752,971	5,861,447	3,835,110	729,936	(271,587)	458,349	-	458,349	
39947	BOONE COUNTY CLERK	257,153	0.052017%	0.046184%	3,989,661	4,920,120	3,219,205	612,711	159,375	772,086	-	772,086	
39948	BOONE COUNTY SHERIFF	68,726	0.013902%	0.013522%	1,066,272	1,314,945	860,361	163,752	(61,552)	102,200	-	102,200	
39949	CHRISTIAN COUNTY CLERK	107,873	0.021820%	0.022175%	1,673,576	2,063,883	1,350,387	257,019	17,221	274,240	-	274,240	
39950	CHRISTIAN COUNTY SHERIFF	335,437	0.067852%	0.065865%	5,204,192	6,417,901	4,199,195	799,232	11,739	810,971	-	810,971	
39951	MADISON COUNTY CLERK	178,349	0.036076%	0.033984%	2,766,999	3,412,312	2,232,656	424,941	(14,191)	410,750	-	410,750	
39952	MADISON COUNTY SHERIFF	55,122	0.011150%	0.009730%	855,196	1,054,642	690,046	131,336	10,632	141,968	-	141,968	
39961	BULLITT COUNTY CLERK	194,462	0.039335%	0.037915%	3,016,962	3,720,571	2,434,347	463,329	58,118	521,447	-	521,447	
39962	BULLITT CO SHERIFF	222,446	0.044996%	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%	0.003352%	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	BELLEVUE/DAYTON FIRE	7,048	0.001426%	0.001340%	109,373	134,881	88,252	16,797	3,325	20,122	-	20,122	
AC19	CAMPBELL CO FIRE DIST 1	-	0.000000%	0.00085%	-	-	-	-	(332)	(332)	-	(332)	
B008	BURLINGTON FIRE PRO DIST	8,891	0.001799%	0.001805%	137,982	170,162	111,336	21,191	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	222,871	93,762	316,633	-	316,633	
B017	PENNYRILE 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 PLANNIN	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	0.004680%	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	0.003320%	0.003366%	254,641	314,028	205,467	39,106	(2,376)	36,730	-	36,730	
B113	UNION CO ECONOMIC DEVELOP	14,744	0.002982%	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 PLANNIN	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	2020 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)	
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 AUTHORITY	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	0.001337%	0.002122%	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	5.643522%	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	
GS06	SHELBY CO SUB FIRE DIST	11,697	0.002366%	0.002604%	181,470	223,792	146,426	27,869	3,758	31,627	-	31,627	
J001	ADAIR CO BD OF EDUCATION	666,692	0.134858%	0.132609%	10,343,497	12,755,782	8,346,033	1,588,499	88,976	1,677,475	-	1,677,475	
J002	CITY OF SCOTTSVILLE	290,839	0.058831%	0.057467%	4,512,289	5,564,634	3,640,907	692,973	(180,067)	512,906	-	512,906	
J003	CITY OF LAWRENCEBURG	408,576	0.082646%	0.084293%	6,338,880	7,817,218	5,114,759	973,491	(2,255)	971,236	-	971,236	
J004	BALLARD CO BD OF ED	325,918	0.065926%	0.070464%	5,056,470	6,235,727	4,079,999	776,546	(201,392)	575,154	-	575,154	
J005	GLASGOW BD OF EDUCATION	505,317	0.102215%	0.100365%	7,839,806	9,668,187	6,325,837	1,203,995	32,307	1,236,302	-	1,236,302	
J006	BATH CO BD OF EDUC	523,135	0.105819%	0.103482%	8,116,230	10,009,077	6,548,880	1,246,447	(38,785)	1,207,662	-	1,207,662	
J007	CITY OF MIDDLESBORO	212,235	0.042931%	0.050522%	3,292,772	4,060,705	2,656,895	505,686	(285,041)	220,645	-	220,645	
J008	BOONE CO WATER DISTRICT	271,593	0.054938%	0.053359%	4,213,699	5,196,408	3,399,979	647,117	80,198	727,315	-	727,315	
J009	BOURBON CO BD OF EDUCATIO	821,440	0.166160%	0.154151%	12,744,334	15,716,538	10,283,237	1,957,207	156,997	2,114,204	-	2,114,204	
J010	FAIRVIEW BD OF EDUCATION	142,577	0.028840%	0.027031%	2,212,004	2,727,882	1,784,837	339,708	(149,164)	190,544	-	190,544	
J011	DANVILLE CITY BD OF ED	511,285	0.103422%	0.112660%	7,932,382	9,782,353	6,400,535	1,218,213	(233,755)	984,458	-	984,458	
J012	BRACKEN CO BD OF EDUC	261,581	0.052912%	0.051961%	4,058,307	5,004,775	3,274,595	623,253	65,485	688,738	-	688,738	
J013	BREATHITT CO BD OF ED	475,792	0.096242%	0.098773%	7,381,682	9,103,220	5,956,183	1,133,639	(318,156)	815,483	-	815,483	
J014	BRECKINRIDGE CO BD OF ED	742,777	0.150248%	0.150189%	11,523,897	14,211,473	9,298,482	1,769,778	(174,765)	1,595,013	-	1,595,013	
J015	BULLITT CO BD OF ED	3,208,931	0.649098%	0.643428%	49,785,279	61,396,083	40,171,093	7,645,756	40,251	7,686,007	-	7,686,007	
J016	BUTLER CO BD OF ED	492,270	0.099576%	0.097788%	7,637,397	9,418,572	6,162,516	1,172,910	6,223	1,179,133	-	1,179,133	
J017	CALDWELL CO BD EDUCATION	525,838	0.106366%	0.109718%	8,158,184	10,060,816	6,582,732	1,252,890	(63,103)	1,189,787	-	1,189,787	
J018	CALLOWAY CO BD OF EDUC	607,150	0.122814%	0.126786%	9,419,732	11,616,579	7,600,659	1,446,632	(375,965)	1,070,667	-	1,070,667	
J019	SARANITON 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	CARROLL 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%	0.072307%	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	(6,244)	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	3,249,894	(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
									(9)	(10)			
(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 INDEPNNT 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	0.222560%	0.218274%	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	5,686,910	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	0.221435%	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	532,166	0.107646%	0.118646%	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	21,408,555	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	5,421,228	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%	2,766,846	3,412,123	2,232,532	424,917	111,549	536,466	-	536,466	
J068	ELEC PLY BD OF VANCEBURG	186,833	0.037792%	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%	0.201588%	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%	0.091733%	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	1,543,715	31,808	1,575,523	-	1,575,523	
J082	MEADE CO PUBLIC LIBRARY	60,652	0.012269%	0.012910%	941,022	1,160,485	759,298	144,517	15,397	159,914	-	159,914	
J083	MENIFEE CO BD OF ED	282,597	0.057163%	0.057339%	4,384,355	5,406,863	3,537,679	673,326	(48,311)	625,015	-	625,015	
J084	CITY OF HARRODSBURG	515,698	0.104315%	0.106734%	8,000,874	9,866,819	6,455,801	1,228,731	4,595	1,233,326	-	1,233,326	
J085	METCALFE CO BD OF ED	460,044	0.093057%	0.090965%	7,137,395	8,801,961	5,759,071	1,096,123	70,452	1,166,575	-	1,166,575	
J086	MONROE CO BOARD OF ED	620,971	0.125609%	0.124682%	9,634,106	11,880,949	7,773,635	1,479,554	120,731	1,600,285	-	1,600,285	
J087	MT STERLING WATER WORKS	283,910	0.057429%	0.056615%	4,404,757	5,432,024	3,554,141	676,459	36,230	712,689	-	712,689	
J088	MORGAN CO BD OF EDUCATION	541,706	0.109576%	0.110055%	8,404,388	10,364,440	6,781,391	1,290,701	(141,362)	1,149,339	-	1,149,339	
J089	MUHLENBERG CO LIB BD DIST	83,836	0.016958%	0.017110%	1,300,665	1,604,002	1,049,489	199,749	(25,941)	173,808	-	173,808	
J090	CITY OF BARDSTOWN	825,782	0.167038%	0.181691%	12,811,676	15,799,585	10,337,575	1,967,549	(74,687)	1,892,862	-	1,892,862	
J091	NICHOLAS CO BD OF ED	248,947	0.050357%	0.054508%	3,862,340	4,763,106	3,116,472	593,158	(152,765)	440,393	-	440,393	
J092	OHIO CO BD OF ED	1,029,385	0.208223%	0.214503%	15,970,532	19,695,141	12,886,414	2,452,669	(290,270)	2,162,399	-	2,162,399	
J093	OLDHAM COUNTY BD OF ED	3,243,442	0.656079%	0.639930%	50,320,716	62,056,393	40,603,130	7,727,986	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	651,648	0.131814%	0.122571%	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	0.234269%	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	733,652	0.148402%	0.153746%	11,382,311	14,036,866	9,184,238	1,748,034	(273,906)	1,474,128	-	1,474,128	
J103	ROWAN CO BD OF ED	987,765	0.199804%	0.206082%	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	2020 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)	
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	0.062144%	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%	4,923,857	6,072,187	3,972,996	756,180	(162,446)	593,734	-	593,734	
J120	WOODFORD CO BD OF ED	1,176,561	0.237993%	0.229867%	18,253,866	22,510,989	14,728,807	2,803,331	224,468	3,027,799	-	3,027,799	
J124	PENNYRILE NAR TASK FORCE	5,559	0.001124%	0.001947%	86,210	106,316	69,562	13,240	(52,111)	(38,871)	-	(38,871)	
J134	LEX-FAY CO HUM RIGHTS COM	34,944	0.007068%	0.007067%	542,110	668,539	437,421	83,254	(9,601)	73,653	-	73,653	
J135	FLEMING CO EMS	86,401	0.017477%	0.015686%	1,340,471	1,653,093	1,081,609	205,862	79,500	285,362	-	285,362	
J154	CITY OF EARLINGTON	45,812	0.009267%	0.007538%	710,771	876,536	573,512	109,156	(461)	108,695	-	108,695	
J156	CITY OF JEFFERSONTOWN	643,529	0.130172%	0.126210%	9,984,085	12,312,549	8,056,028	1,533,302	184,767	1,718,069	-	1,718,069	
J178	LEBANON HOUSING AUTHORITY	53,956	0.010914%	0.010800%	837,095	1,032,320	675,441	128,557	(142,063)	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	242,260	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	0.200561%	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	330,155	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%	0.00526%	236,694	291,895	190,985	36,350	(32,622)	3,728	-	3,728	
J356	CITY OF WEST BUECHEL	37,675	0.007621%	0.008509%	584,524	720,846	471,645	89,768	(146,013)	(56,245)	-	(56,245)	
J359	CITY OF FORT WRIGHT	69,939	0.014147%	0.014782%	1,085,063	1,338,119	875,523	166,638	38,496	205,134	-	205,134	
J405	GEORGETOWN HOUSING AUTHOR	75,195	0.015210%	0.019453%	1,166,594	1,438,665	941,310	179,159	(177,678)	1,481	-	1,481	
J414	WARREN CO PLANNING COMM	138,426	0.028001%	0.026797%	2,147,654	2,648,524	1,732,914	329,825	42,813	372,638	-	372,638	
J417	WEBSTER CO CONSER DIST	15,524	0.003140%	0.002899%	240,835	297,002	194,327	36,986	19,229	56,215	-	56,215	
J419	CITY OF COLD SPRING	58,037	0.011740%	0.010152%	900,448	1,110,449	726,560	138,286	21,470	159,756	-	159,756	
J424	CITY OF CROFTON	7,426	0.001502%	0.001667%	115,202	142,069	92,955	17,692	(5,277)	12,415	-	12,415	
J434	KY LEAGUE OF CITIES	1,121,132	0.226781%	0.223947%	17,393,915	21,450,482	14,034,923	2,671,264	353,825	3,025,089	-	3,025,089	
J456	CITY OF SHIVELY	154,362	0.031224%	0.029088%	2,394,855	2,953,377	1,932,377	367,789	115,932	483,721	-	483,721	
J459	N KY AREA PLAN COMMISSION	572,753	0.115856%	0.114473%	8,886,059	10,958,445	7,170,045	1,364,673	166,617	1,531,290	-	1,531,290	
J510	CITY OF CATLETTSBURG	67,685	0.013691%	0.014877%	1,050,088	1,294,987	847,303	161,267	(9,156)	152,111	-	152,111	
J514	BARREN RIVER AREA DEV	259,888	0.052570%	0.050635%	4,032,075	4,972,426	3,253,429	619,225	(137,365)	481,860	-	481,860	
J519	NORTHERN KY COOP ED SER	244,184	0.049393%	0.048264%	3,788,402	4,671,924	3,056,812	581,803	191,520	773,323	-	773,323	
J524	HOPKINSVILLE S W AUTHORITY	483,520	0.097806%	0.097613%	7,501,639	9,251,154	6,052,975	1,152,062	222,861	1,374,923	-	1,374,923	
J534	BLUEGRASS AREA DEV DISRIC	522,196	0.105629%	0.103730%	8,101,657	9,991,106	6,537,121	1,244,209	(685,632)	558,577	-	558,577	
J556	LOUISVILLE CONV BUREAU	918,981	0.185890%	0.191378%	14,257,609	17,582,734	11,504,279	2,189,607	(21,095)	2,168,512	-	2,168,512	
J559	CITY OF CRESCENT SPRINGS	48,664	0.009844%	0.012879%	755,027	931,112	609,221	115,953	(54,973)	60,980	-	60,980	
J610	BOYD CO CONSERVATION DIST	7,708	0.001559%	0.001517%	119,574	147,461	96,483	18,364	2,042	20,406	-	20,406	
J614	BOWL GRN CONV & VISIT BUR	67,975	0.013750%	0.014443%	1,054,614	1,300,568	850,954	161,962	(25,047)	136,915	-	136,915	
J619	CITY OF FORT THOMAS	335,912	0.067948%	0.072191%	5,211,555	6,426,982	4,205,136	800,363	(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	45,292	0.009162%	0.009325%	702,718	866,604	567,014	107,920	(74,583)	33,337	-	33,337	
J734	ACCESS TO JUSTICE FNDTION	-	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	2020 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)	
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	0.015771%	0.015162%	1,209,623	1,491,728	976,029	185,767	11,544	197,311	-	197,311	
J956	OKOLONA FIRE DISTRICT	9,082	0.001837%	0.001680%	140,896	173,756	113,687	21,638	5,018	26,656	-	26,656	
J959	CITY OF INDEPENDENCE	159,025	0.032167%	0.032871%	2,467,182	3,042,573	1,990,737	378,897	758	379,655	-	379,655	
K001	CITY OF COLUMBIA	134,218	0.027150%	0.024417%	2,082,383	2,568,031	1,680,247	319,801	83,022	402,823	-	402,823	
K002	ALLEN CO BD OF ED	784,810	0.158750%	0.157070%	12,175,994	15,015,650	9,824,650	1,869,924	34,875	1,904,799	-	1,904,799	
K003	ANDERSON CO BD OF ED	850,077	0.171952%	0.163472%	13,188,576	16,264,384	10,641,690	2,025,431	(34,690)	1,990,741	-	1,990,741	
K004	CITY OF WICKLIFFE	46,965	0.009500%	0.009739%	728,642	898,574	587,932	111,901	6,876	118,777	-	118,777	
K005	BARREN CO BD OF EDUCATION	1,248,539	0.252553%	0.269508%	19,370,606	23,888,172	15,629,889	2,974,834	(633,999)	2,340,835	-	2,340,835	
K006	CITY OF OWINGSVILLE	92,658	0.018743%	0.018380%	1,437,573	1,772,840	1,159,959	220,775	22,934	243,709	-	243,709	
K007	BELL CO BD OF ED	741,747	0.150040%	0.162358%	11,507,944	14,191,799	9,285,610	1,767,328	(260,186)	1,507,142	-	1,507,142	
K009	PARIS BD OF EDUCATION	209,829	0.042444%	0.042145%	3,255,420	4,014,641	2,626,756	499,950	(73,425)	426,525	-	426,525	
K010	CITY OF ASHLAND	1,526,951	0.308870%	0.307363%	23,690,073	29,215,015	19,115,211	3,638,194	(136,707)	3,501,487	-	3,501,487	
K011	CITY OF DANVILLE	633,082	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%	1,890,865	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%	0.006202%	-	-	-	-	(135,466)	(135,466)	-	(135,466)	
K033	ESTILL CO BD OF EDUCATION	648,898	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	LUCKING VALLEY COM ACTION	314,800	0.063677%	0.072057%	4,883,973	6,023,002	3,940,814	750,054	(243,629)	506,425	-	506,425	
K036	FLOYD CO SCHOOLS	1,831,433	0.370460%	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	9,681,341	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	672,207	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	4,666,677	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	106,390	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	0.179572%	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	2020 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)	
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	0.001881%	0.002190%	144,271	177,918	116,411	22,156	(9,276)	12,880	-	12,880	
K078	CITY OF BENANON	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	0.180892%	0.123872%	13,874,267	17,109,990	11,194,965	2,130,736	1,530,672	3,661,408	-	3,661,408	
K089	MUHLNBERG 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 CARLSLE	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	PENDLETON 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	0.138866%	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 SHELBYVILLE	319,673	0.064663%	0.059832%	4,959,599	6,116,264	4,001,835	761,669	112,116	873,785	-	873,785	
K107	FRANKLIN/SIMPSON PARKS BD	30,706	0.006211%	0.006330%	476,379	587,478	384,384	73,160	(5,696)	67,464	-	67,464	
K108	CITY OF TAYLORSVILLE	150,695	0.030482%	0.033443%	2,337,944	2,883,194	1,886,457	359,049	(23,293)	335,756	-	335,756	
K109	CAMPBELLSVILLE MUN WTR&SEWR	326,971	0.066139%	0.062658%	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	0.132385%	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	320,660	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	WOLFE 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/JEX ASSOC	37,773	0.007641%	0.007542%	586,058	722,738	472,883	90,004	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%	0.002878%	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	0.002221%	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	2020 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)	
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	FIVCO 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	0.009752%	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%	0.004803%	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	0.102304%	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	LOUISA WATER & SEWER COMM	85,642	0.017324%	0.017933%	1,328,736	1,638,621	1,072,140	204,600	(43,509)	160,551	-	160,551	
L065	LEE CO PUBLIC LIBRARY	15,180	0.003070%	0.003055%	235,466	290,381	189,995	36,162	1,344	37,506	-	37,506	
L066	CITY OF HYDEN	21,161	0.004280%	0.004397%	328,272	404,831	264,879	50,414	(16,684)	33,730	-	33,730	
L067	LETCHER COUNTY CONS DIST	6,277	0.001270%	0.001236%	97,408	120,125	78,597	14,959	1,544	16,503	-	16,503	
L068	HOUSING AUTH OF VANCEBURG	15,908	0.003218%	0.003373%	246,818	304,380	199,154	37,905	(3,389)	34,516	-	34,516	
L069	STANFORD WATER COMMISSION	104,262	0.021090%	0.021398%	1,617,586	1,994,835	1,305,209	248,420	(9,056)	239,364	-	239,364	
L070	KY WESTERN WATERLAND	-	0.000000%	0.000000%	-	-	-	-	(3,980)	(3,980)	-	(3,980)	
L071	RUSSELLVILLE CITY SCHOOLS	314,214	0.063559%	0.059788%	4,874,923	6,011,840	3,933,512	748,664	171,786	920,450	-	920,450	
L072	CITY OF EDDYVILLE	52,586	0.010637%	0.012933%	815,849	1,006,119	658,298	125,294	(90,757)	34,537	-	34,537	
L073	CITY OF PADUCAH	1,569,142	0.317404%	0.319903%	24,344,624	30,022,219	19,643,360	3,738,717	79,929	3,818,646	-	3,818,646	
L074	HOUSING AUTH MCREARY CO	28,284	0.005721%	0.005738%	438,796	541,131	354,059	67,388	2,179	69,567	-	69,567	
L075	CITY OF LIVERMORE	36,983	0.007481%	0.007372%	573,787	707,604	462,981	88,119	13,048	101,167	-	101,167	



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

Participating Employer Code	Participating Employer Name	2020 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)	
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	0.000893%	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	MENIFEES 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	264,643	54,034	318,497	-	318,497	
L096	PENDLETON COUNTY WATER	71,924	0.014549%	0.013868%	1,115,896	1,376,143	900,402	171,373	38,939	210,312	-	210,312	
L099	POWELLS VALLEY WATER DIST	46,415	0.009389%	0.009279%	720,129	888,075	581,062	110,593	(3,107)	107,486	-	107,486	
L100	SCIENCE HILL BD OF ED	104,973	0.021234%	0.023912%	1,628,630	2,008,455	1,314,120	250,116	(18,719)	231,397	-	231,397	
L102	CITY OF MOUNT VERNON	250,027	0.050575%	0.052078%	3,879,061	4,783,726	3,129,963	595,725	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	959,297	237,414	1,196,711	-	1,196,711	
L104	LAKE CUMBERLAND ADD	547,787	0.110806%	0.111733%	8,498,728	10,480,782	6,857,513	1,305,189	(108,131)	1,197,058	-	1,197,058	
L105	GEORGETOWN/SCOTT CO PARKS	142,514	0.028827%	0.031031%	2,211,007	2,726,653	1,784,033	339,555	(36,464)	303,091	-	303,091	
L106	TRIPLE S PLANNING & ZONIN	30,874	0.006245%	0.006161%	478,986	590,694	386,488	73,560	21,032	94,592	-	94,592	
L107	CITY OF FRANKLIN	429,586	0.086896%	0.086054%	6,664,851	8,219,212	5,377,782	1,023,552	(34,148)	989,404	-	989,404	
L108	SPENCER CO FIRE DIST	7,778	0.001573%	0.001422%	120,648	148,785	97,349	18,528	8,271	26,799	-	26,799	
L109	CAMPBELLSVILLE CITY SCHOO	276,074	0.055844%	0.056564%	4,283,189	5,282,104	3,456,049	657,789	(43,734)	614,055	-	614,055	
L110	CITY OF ELKTON	109,419	0.022133%	0.022879%	1,697,583	2,093,489	1,369,757	260,706	43,371	304,077	-	304,077	
L111	HOUSING AUTH OF CADIZ	22,086	0.004688%	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%	0.004522%	415,863	512,849	335,554	63,866	21,500	85,366	-	85,366	
L114	WARREN COUNTY BD OF ED	3,631,940	0.734664%	0.705571%	56,348,121	69,489,494	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	1,105,888	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	0.058522%	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	PARIS BOURBON CO LIBRARY	66,628	0.013477%	0.013178%	1,033,675	1,274,746	834,059	158,746	14,611	173,357	-	173,357	
M010	BOYD CO BD OF ED	1,121,900	0.226936%	0.221571%	17,405,803	21,465,143	14,044,516	2,673,090	92,650	2,765,740	-	2,765,740	
M011	BOYLE COUNTY BD OF EDUC	565,905	0.114470%	0.118375%	8,779,754	10,827,347	7,084,269	1,348,348	3,634	1,351,982	-	1,351,982	
M012	EAST PENDLETON WATER DIST	61,745	0.012490%	0.012199%	957,973	1,181,389	772,976	147,120	34,726	181,846	-	181,846	
M013	BREATHITT CO SOIL CONSERV	4,299	0.000870%	0.000553%	66,728	82,290	53,842	10,248	216	10,464	-	10,464	
M014	CITY OF HARDINSBURG	38,084	0.007703%	0.009850%	590,814	728,602	476,720	90,734	(71,745)	18,989	-	18,989	
M015	BULLITT CO FISCAL COURT	1,055,827	0.213571%	0.201156%	16,380,719	20,200,991	13,217,389	2,515,663	98,695	2,614,358	-	2,614,358	
M017	CITY OF FREDONIA	8,618	0.001743%	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	90,255	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	5,417,985	(946,771)	4,471,214	-	4,471,214	
M025	WINCHESTER MUNICIPAL UTIL	625,542	0.126534%	0.128679%	9,705,053	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	2020 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
									(6)	(7)			
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	3,141,477	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	0.026225%	0.025474%	2,011,436	2,480,538	1,623,001	308,906	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	0.011775%	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	2,451,950	(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	2,882,531	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%	0.046099%	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	608,666	398,246	75,798	19,132	94,930	-	94,930	
M065	LEE CO SOIL CONSERV DIST	6,543	0.001323%	0.001642%	101,473	125,138	81,877	15,584	(4,976)	10,608	-	10,608	
M067	JENKINS BD OF ED	98,227	0.019869%	0.019753%	1,523,936	1,879,345	1,229,644	234,038	(59,892)	174,146	-	174,146	
M068	CITY OF VANCEBURG	68,687	0.013894%	0.016225%	1,065,658	1,314,189	859,866	163,658	(47,831)	115,827	-	115,827	
M069	CITY OF STANFORD	32,755	0.006626%	0.005894%	508,209	626,732	410,067	78,048	65,290	143,338	-	143,338	
M070	LEDBETTER 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 MAVSVILLE	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	BARDESTOWN 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	(5,036)	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 CONGEN EMPLOY PRO	421,526	0.085266%	0.085200%	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	2,169,778	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%	1,248,893	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	2020 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)	
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 BD OF ED	624,597	0.126343%	0.123210%	9,690,404	11,950,376	7,819,600	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/BULLITT CO 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%	0.013955%	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%	2,426,932	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	0.084717%	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	707,768	(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%	0.011022%	822,522	1,014,349	663,862	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	9,489,512	6,208,932	1,181,745	(221,610)	960,135	-	960,135	
N037	FRANKFORT INDEP SCHOOLS	229,707	0.046465%	0.048839%	3,563,827	4,394,974	2,875,606	547,313	(87,512)	459,801	-	459,801	
N038	HOUSING AUTH OF HICKMAN	32,914	0.006658%	0.007321%	510,663	629,759	412,047	78,425	(22,656)	55,769	-	55,769	
N041	BULLOCK PEN WATER DIST	149,799	0.030301%	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	17,680	(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 MINISTRI	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%	0.003244%	142,277	175,458	114,801	21,850	(23,239)	(1,389)	-	(1,389)	
N071	CITY OF AUBURN	73,357	0.014839%	0.015060%	1,138,139	1,403,573	918,350	174,789	29,773	204,562	-	204,562	
N072	LYON CO AMBULANCE SERVICE	118,722	0.024015%	0.023756%	1,841,931	2,271,501	1,486,230	282,874	28,737	311,611	-	311,611	
N075	CITY OF ISLAND	22,232	0.004497%	0.004603%	344,916	425,357	278,308	52,970	(2,742)	50,228	-	50,228	
N076	MADISON CO EMS	15,279	0.003091%	0.003076%	237,077	292,368	191,294	36,409	(13,802)	22,607	-	22,607	
N077	MAGOFFIN CO WATER DIST	68,858	0.013929%	0.013699%	1,068,343	1,317,499	862,032	164,070	28,370	192,440	-	192,440	
N078	CENTRAL KY COMM ACTION	1,163,390	0.235329%	0.213058%	18,049,539	22,259,010	14,563,938	2,771,952	822,001	3,593,953	-	3,593,953	
N079	BENTON ELECTRIC SYSTEM	147,628	0.029862%	0.030680%	2,290,391	2,824,550	1,848,086	351,746	(22,944)	328,802	-	328,802	
N080	MARTIN CO WATER DISTRICT	69,664	0.014092%	0.024733%	1,080,845	1,332,917	872,120	165,990	(216,027)	(50,037)	-	(50,037)	
N081	BUFFALO TRACE AR DEV DIST	266,265	0.053860%	0.052376%	4,131,017	5,094,443	3,333,264	634,420	(30,151)	604,269	-	604,269	
N082	MEADE CO WATER DISTRICT	88,878	0.017978%	0.016555%	1,378,898	1,700,481	1,112,615	211,764	15,046	226,810	-	226,810	
N084	MERCER CO PUBLIC LIBRARY	77,838	0.015745%	0.016094%	1,207,628	1,489,269	974,420	185,461	(4,430)	181,031	-	181,031	
N085	METCALFE CO CONSERV DIST	6,630	0.001341%	0.001317%	102,854	126,841	82,991	15,796	(3,472)	12,324	-	12,324	
N087	CITY OF MT STERLING	184,924	0.037406%	0.036341%	2,869,009	3,538,113	2,314,966	440,607	39,826	480,433	-	480,433	
N088	MORGAN CO AMBULANCE SERV	57,676	0.011667%	0.012330%	894,849	1,103,544	722,042	137,426	(36,281)	101,145	-	101,145	
N089	MUHLBERG CO WATER DIST	138,862	0.028089%	0.027548%	2,154,403	2,656,848	1,738,360	330,862	26,300	357,162	-	357,162	
N090	BARDSTOWN-NELSON CO TOURI	39,619	0.008014%	0.008687%	614,667	758,018	495,967	94,397	28,309	122,706	-	122,706	



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

Participating Employer Code	Participating Employer Name	2020 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	0.027748%	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%	0.023523%	1,855,813	2,288,621	1,497,431	285,006	37,514	322,520	-	322,520
N094	CITY OF OWENTON	21,312	0.004311%	0.003479%	330,650	407,764	266,797	50,779	(3,662)	47,117	-	47,117
N097	KY VALLEY ED COOPERATIVE	22,193	0.004489%	0.003408%	344,303	424,600	277,813	52,876	(57,262)	(4,386)	-	(4,386)
N098	PIKE CO LIBRARY DISTRICT	116,646	0.023595%	0.012070%	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	133,878	(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	6,035,476	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	40,473	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 PLANN 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%	0.008057%	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	351,110	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 CONSVATION DIST	4,534	0.000917%	0.000900%	70,333	86,736	56,751	10,801	(2,030)	8,771	-	8,771
P033	ESTILL CO UNIFORMS	-	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	0.005998%	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%	0.086522%	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	0.007082%	0.006183%	543,184	669,863	438,288	83,419	96,023	179,442	-	179,442
P076	MADISON CO PUBLIC LIBRARY	204,535	0.041373%	0.040738%	3,173,275	3,913,338	2,560,474	487,335	42,911	530,246	-	530,246
P077	SALYERS/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	2020 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)	
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	44,314	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%	0.118196%	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%	0.002411%	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	161,590	(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 REC TR	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	65,757	0.013301%	0.012526%	1,020,176	1,258,099	823,166	156,673	95,126	251,799	-	251,799	
R033	CITY OF RAVENNA	12,329	0.002494%	0.002918%	191,288	235,899	154,348	29,377	(8,092)	21,285	-	21,285	
R034	LEXINGTON PUBLIC LIBRARY	1,017,926	0.205905%	0.213113%	15,792,743	19,475,889	12,742,958	2,425,365	(314,000)	2,111,365	-	2,111,365	
R036	CITY OF PRESTONSBURG	506,713	0.102497%	0.094959%	7,861,435	9,694,860	6,343,289	1,207,317	266,656	1,473,973	-	1,473,973	
R037	PAUL SAWYIER 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	550,623	(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	0.133361%	0.127278%	10,228,678	12,614,186	8,253,387	1,570,866	228,651	1,799,517	-	1,799,517	
R045	CITY OF RUSSELL	188,619	0.038154%	0.039851%	2,926,380	3,608,864	2,361,258	449,418	(18,242)	431,176	-	431,176	
R047	LINCOLN TRAIL AREA DEV DI	273,698	0.055363%	0.051568%	4,246,296	5,236,607	3,426,281	652,123	(146,486)	505,637	-	505,637	
R048	HARLAN CO CONSERV DIST	7,925	0.001603%	0.001496%	122,949	151,623	99,206	18,882	928	19,810	-	19,810	
R050	HART CO AMB SERVICE	192,197	0.038877%	0.044160%	2,981,834	3,677,250	2,406,003	457,934	(39,287)	418,647	-	418,647	
R051	HENDERSON MUN W & S DEPT	773,392	0.156441%	0.154762%	11,998,895	14,797,249	9,681,752	1,842,726	(106,840)	1,735,886	-	1,735,886	
R052	CITY OF CAMPBELLSBURG	10,246	0.002072%	0.001969%	158,921	195,984	128,231	24,406	(10,910)	13,496	-	13,496	
R054	SOUTH HOPKINS WATER DIST	54,909	0.011107%	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	0.019274%	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 WTRSEWR	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%	0.032241%	2,550,631	3,145,483	2,058,071	391,712	74,838	466,550	-	466,550	
R105	CITY OF STAMPING GROUND	4,148	0.000839%	0.000000%	64,351	79,358	51,924	9,883	10,359	20,242	-	20,242	
R106	SHELBY CO PARK RECREATION	84,020	0.016995%	0.016151%	1,303,502	1,607,502	1,051,779	200,185	(44,256)	155,929	-	155,929	
R109	TAYLOR CO PUBLIC LIBRARY	62,801	0.012703%	0.013764%	974,310	1,201,536	786,158	149,629	1,317	150,946	-	150,946	
R114	BOWLING GREEN PUBLIC SCHO	1,256,956	0.254255%	0.241517%	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	78,878	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
									(9)	(10)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
R120	CITY OF MIDWAY	51,926	0.010503%	0.010247%	805,571	993,445	650,005	123,715	37,283	160,998	-	160,998	
R959	N KY LEGAL AID SOCIETY	448,717	0.090766%	0.084079%	6,961,677	8,585,263	5,617,286	1,069,137	246,312	1,315,449	-	1,315,449	
T036	FLOYD COUNTY CONSV DIST	18,743	0.003791%	0.003739%	290,767	358,578	234,616	44,654	3,953	48,607	-	48,607	
V001	ADAIR COUNTY FISCAL COURT	338,968	0.068566%	0.070211%	5,258,955	6,485,436	4,243,383	807,642	67,819	875,461	-	875,461	
V002	ALLEN COUNTY FISCAL COURT	424,206	0.085808%	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	0.091989%	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%	12,069,535	14,884,363	9,738,751	1,853,575	50,671	1,904,246	-	1,904,246	
V019	CAMPBELL CO FISCAL CT	1,849,916	0.374199%	0.335061%	28,700,754	35,394,274	23,158,264	4,407,708	936,139	5,343,847	-	5,343,847	
V020	CARLSLE 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	CARROLL CO FISCAL CT	509,008	0.102961%	0.101332%	7,897,023	9,738,748	6,372,005	1,212,783	86,564	1,299,347	-	1,299,347	
V022	CARTER CO FISCAL CT	653,580	0.132205%	0.127576%	10,140,014	12,504,844	8,181,845	1,557,249	180,372	1,737,621	-	1,737,621	
V023	CASEY CO FISCAL COURT	454,883	0.092013%	0.091156%	7,057,321	8,703,212	5,694,460	1,083,826	30,053	1,113,879	-	1,113,879	
V024	CHRISTIAN CO FISCAL COURT	685,973	0.138758%	0.137087%	10,642,624	13,124,671	8,587,394	1,634,437	72,636	1,707,073	-	1,707,073	
V025	CLARK COUNTY FISCAL COURT	610,828	0.123558%	0.130685%	9,476,796	11,686,952	7,646,703	1,455,396	181,114	1,636,510	-	1,636,510	
V026	CLAY COUNTY FISCAL CT	781,567	0.158094%	0.150152%	12,125,679	14,953,601	9,784,052	1,862,197	156,996	2,019,193	-	2,019,193	
V027	CLINTON CO FISCAL COURT	391,636	0.079220%	0.084493%	6,076,108	7,493,164	4,902,733	933,136	(9,512)	923,624	-	923,624	
V028	CRITTENDEN CO FIS CT	418,983	0.084751%	0.079299%	6,500,332	8,016,323	5,245,033	998,286	240,849	1,239,135	-	1,239,135	
V030	DAVISS CO FISCAL COURT	1,176,863	0.238054%	0.241469%	18,258,545	22,516,759	14,732,582	2,804,040	(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	1,708,800	(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	978,886	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	1,554,234	(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	1,598,864	(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%	0.055923%	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 COURT	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%	0.230973%	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	0.050952%	0.043402%	3,907,976	4,819,385	3,153,295	600,166	(34,686)	565,480	-	565,480	
V066	LESLIE 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	380,520	0.076967%	0.078051%	5,903,305	7,280,600	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	0.081279%	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	2020 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)	
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	MCCREARY 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	MCLEAN COUNTY FISCAL CT	390,017	0.078892%	0.081295%	6,050,951	7,462,139	4,882,434	929,273	(56,736)	872,537	-	872,537	
V076	MADISON CO FISCAL COURT	1,138,484	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 COUR	333,920	0.067545%	0.070989%	5,180,646	6,388,863	4,180,195	795,616	(82,522)	713,094	-	713,094	
V085	METCALFE CO FISCAL COURT	207,725	0.042018%	0.043341%	3,222,746	3,974,347	2,600,392	494,932	(89,794)	405,138	-	405,138	
V086	MONROE CO FISCAL COURT	195,412	0.039528%	0.036485%	3,031,765	3,738,826	2,446,292	465,602	34,374	499,976	-	499,976	
V087	MONTGOMERY CO FISCAL CT	621,358	0.125687%	0.125904%	9,640,089	11,888,327	7,778,462	1,480,473	(102,257)	1,378,216	-	1,378,216	
V088	MORGAN CO FISCAL CT	230,971	0.046721%	0.043211%	3,583,462	4,419,188	2,891,449	550,329	77,923	628,252	-	628,252	
V089	MUHLNBERG 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	0.239500%	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	1,721,743	36,940	1,758,683	-	1,758,683	
V098	PIKE COUNTY FISCAL COURT	1,488,628	0.301118%	0.302136%	23,095,501	28,481,779	18,635,459	3,546,883	(24,877)	3,522,006	-	3,522,006	
V099	POWELL CO FISCAL CT	625,782	0.126582%	0.121847%	9,708,735	11,972,982	7,833,851	1,491,015	234,106	1,725,121	-	1,725,121	
V100	PULASKI CO FISCAL CT	1,139,909	0.230579%	0.240727%	17,685,218	21,809,723	14,269,972	2,716,001	39,720	2,755,721	-	2,755,721	
V101	ROBERTSON CO FISCAL CT	97,380	0.019698%	0.020818%	1,510,820	1,863,170	1,219,061	232,024	14,280	246,304	-	246,304	
V102	ROCKCASTLE CO FISCAL CT	503,304	0.101808%	0.100628%	7,808,589	9,629,690	6,300,649	1,199,201	99,941	1,299,142	-	1,299,142	
V103	ROWAN CO FISCAL COURT	742,161	0.150123%	0.143719%	11,514,310	14,199,650	9,290,746	1,768,306	755,888	2,524,194	-	2,524,194	
V104	RUSSELL CO FISCAL COURT	451,315	0.091291%	0.092929%	7,001,944	8,634,921	5,649,777	1,075,321	(2,874)	1,072,447	-	1,072,447	
V105	SCOTT CO FISCAL CT	698,902	0.141373%	0.135385%	10,843,192	13,372,015	8,749,230	1,665,239	326,502	1,991,741	-	1,991,741	
V106	SHELBY CO FISCAL COURT	633,944	0.128233%	0.124708%	9,835,365	12,129,145	7,936,028	1,510,463	202,248	1,712,711	-	1,712,711	
V107	SIMPSON CO FISCAL COURT	566,907	0.114673%	0.113877%	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 COUR	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%	0.102862%	7,709,571	9,507,578	6,220,752	1,183,995	92,838	1,276,833	-	1,276,833	
V114	WARREN COUNTY FISCAL COUR	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%	0.000856%	-	-	-	-	(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 WURLAND	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	2,665,388	507,265	(24,934)	482,331	-	482,331	
V156	JEFF CO BD OF ED	36,127,684	0.730781%	0.759768%	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	0.070954%	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	183,899	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	93,540	17,786	1,633	19,419	-	19,419	
V197	CITY OF HAZARD	726,406	0.146936%	0.137590%	11,269,870	13,898,201	9,093,511	1,730,766	(252,950)	1,477,816	-	1,477,816	
V198	MOUNTAIN WATER DISTRICT	420,346	0.085027%	0.084437%	6,521,501	8,042,429	5,262,114	1,001,537	613,708	1,615,245	-	1,615,245	



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

Participating Employer Code	Participating Employer Name	Actual Contributions	2020 Proportionate Share	2019 Proportionate Share	Net Pension Liability as of June 30, 2020			Pension Expense					
					Discount Rate 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate Plan Pension Expense	Deferred Amounts from Changes in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions		Gross Employer Pension Expense	Proportionate Share of Nonemployer Contributions	Net Employer Pension Expense
									(9)	(10)			
(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	BELLEVUE 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	5,863,925	1,116,053	(90,059)	1,025,994	-	1,025,994	
V237	BLUE GRASS COMM ACTION	914,998	0.185085%	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	0.377490%	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	0.019092%	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	0.306055%	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	0.420673%	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	0.510967%	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	0.028912%	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 BERA	1,318,836	0.266772%	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	0.110350%	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	0.724744%	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 ELIZABETHTOWN	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%	0.203688%	14,865,757	18,332,713	11,994,985	2,283,003	(1,531,062)	751,941	-	751,941	
V500	WEST PULASKI WATER DISTR	76,051	0.015383%	0.014255%	1,179,863	1,455,028	952,016	181,197	37,632	218,829	-	218,829	
V505	CITY OF PARK CITY	5,419	0.001096%	0.001072%	84,062	103,667	67,829	12,910	8,377	21,287	-	21,287	
V507	BELL CO SOLID WASTE OFFIC	36,026	0.007287%	0.007321%	558,907	689,254	450,975	85,834	(11,404)	74,430	-	74,430	
V508	CITY OF UNION	22,224	0.004495%	0.004135%	344,763	425,168	278,185	52,947	8,779	61,726	-	61,726	
V524	HOPKINSVL WATER ENV ATH	722,572	0.146161%	0.130848%	11,210,428	13,824,897	9,045,548	1,721,637	292,295	2,013,932	-	2,013,932	
V530	AUDUBON AREA COMM SER INC	2,797,686	0.565912%	0.557699%	43,404,982	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	HOPKINSVL ELECTRIC SYSTEM	708,945	0.143404%	0.143554%	10,998,968	13,564,121	8,874,924	1,689,163	152,945	1,842,108	-	1,842,108	
V630	CITY OF WHITESVILLE	29,072	0.005881%	0.006565%	451,068	556,265	363,961	69,273	(20,243)	49,030	-	49,030	
V637	FARMDALE WATER DISTRICT	20,918	0.004231%	0.003373%	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	2020 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 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%	0.000485%	-	-	-	-	(155,766)	(155,766)	-	(155,766)	
V724	PENNYRILE AREA DEVP DIST	341,676	0.069114%	0.067170%	5,300,987	6,537,270	4,277,297	814,097	(75,621)	738,476	-	738,476	
V730	GREEN RIV AREA DEL DIST	444,772	0.089968%	0.089590%	6,900,471	8,509,782	5,567,900	1,059,737	(186,386)	873,351	-	873,351	
V737	KY ASSOC OF CO (KACCO)	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	0.089340%	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	KYIANA 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 FRANKF	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	0.261687%	0.257865%	20,071,176	24,752,128	16,195,170	3,082,424	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%	0.008831%	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%	0.005233%	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	540,550	102,902	(17,389)	85,513	-	85,513	
W019	CAMPBELL COUNTY ATTORNEY	96,772	0.019575%	0.019990%	1,501,386	1,851,536	1,211,449	230,575	(98,865)	131,710	-	131,710	
W020	CARLSLE COUNTY ATTORNEY	-	0.000000%	0.000134%	-	-	-	-	(23,950)	(23,950)	-	(23,950)	
W021	CARROLL COUNTY ATTORNEY	4,704	0.000952%	0.001180%	73,018	90,047	58,917	11,214	12,669	23,883	-	23,883	
W022	CHILD SUPPORT ENFORCEMENT	14,463	0.002926%	0.002983%	224,422	276,761	181,083	34,465	(26,881)	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	0.005662%	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	0.003336%	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%	0.00395%	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	76,897	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	MCCLEAN 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 6.25%	Discount Rate Less 1.00% 5.25%	Discount Rate Plus 1.00% 7.25%	Proportionate Share of Aggregate 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)
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	MENIFEE 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	0.009361%	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	0.021137%	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	FAYETTE 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	0.124973%	0.122895%	9,585,326	11,820,792	7,734,274	1,472,063	92,919	1,564,982	-	1,564,982
X956	LOU FIREFIGHTERS PENS FUN	36,385	0.007360%	0.007085%	564,506	696,159	455,492	86,694	14,614	101,308	-	101,308
TOTAL		494,367,497	100.000000%	100.000000%	7,669,917,211	9,458,676,903	6,188,756,202	1,177,904,780	11,769,943	1,189,674,723	-	1,189,674,723

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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
20025	JUDL ADM OFF OF THE COURT	4,760,603	7,454,575	8,275,155	4,520,759	25,011,092	-	-	3,497,960	562,199	4,060,159
35628	TRAN DEPT OF INTERGOV PRO	-	-	-	21,954	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	11,167	136,634
39933	KENTON CO COURT CLERK	84,619	132,504	147,089	-	364,212	-	-	62,176	112,899	175,075
39934	KENTON CO SHERIFF	36,577	57,276	63,581	11,019	168,453	-	-	26,876	32,314	59,190
39935	CAMPBELL COUNTY CLERK	72,343	113,282	125,752	53,759	365,136	-	-	53,156	8,642	61,798
39936	CAMPBELL CO SHERIFF	33,628	52,658	58,454	72,499	217,239	-	-	24,709	-	24,709
39937	FAYETTE CO CLERK	253,749	397,343	441,082	14,599	1,106,773	-	-	186,448	106,782	293,230
39938	FAYETTE CO SHERIFF	136,914	214,392	237,992	1,079	590,377	-	-	100,601	286,151	386,752
39939	DAVISS CO CLERK	80,910	126,696	140,643	4,866	353,115	-	-	59,451	32,559	92,010
39940	DAVISS CO SHERIFF	18,038	28,246	31,355	85,024	162,663	-	-	13,254	-	13,254
39941	PIKE CO CLERK	39,050	61,148	67,879	19,000	187,077	-	-	28,693	87,525	116,218
39942	PIKE CO SHERIFF	61,153	95,758	106,299	134,747	397,957	-	-	44,933	-	44,933
39943	HARDIN COUNTY CLERK OFFIC	85,325	133,609	148,316	15,879	383,129	-	-	62,694	98,921	161,615
39944	HARDIN COUNTY SHERIFF	39,593	61,999	68,824	127,701	298,117	-	-	29,092	-	29,092
39945	WARREN COUNTY CLERKS OFF	87,383	136,831	151,893	86,142	462,249	-	-	64,206	-	64,206
39946	WARREN COUNTY SHERIFF	118,524	185,595	206,025	-	510,144	-	-	87,088	300,923	388,011
39947	BOONE COUNTY CLERK	99,490	155,790	172,938	286,033	714,251	-	-	73,102	-	73,102
39948	BOONE COUNTY SHERIFF	26,589	41,636	46,219	18,071	132,515	-	-	19,537	39,251	58,788
39949	CHRISTIAN COUNTY CLERK	41,734	65,350	72,544	29,721	209,349	-	-	30,665	12,386	43,051
39950	CHRISTIAN COUNTY SHERIFF	129,776	203,215	225,584	93,871	652,446	-	-	95,356	42,239	137,595
39951	MADISON COUNTY CLERK	69,000	108,047	119,940	94,265	391,252	-	-	50,699	45,334	96,033
39952	MADISON COUNTY SHERIFF	21,326	33,394	37,070	62,262	154,052	-	-	15,670	15,530	31,200
39961	BULLITT COUNTY CLERK	75,233	117,807	130,775	83,544	407,359	-	-	55,279	-	55,279
39962	BULLITT CO SHERIFF	86,061	134,762	149,596	236,728	607,147	-	-	63,235	-	63,235
54527	J&PS DEPT OF CORRECTIONS	-	-	-	-	-	-	-	-	-	-
014A	BRECKINRIDGE CO ATTORNEY	895	1,402	1,556	-	3,853	-	-	658	3,697	4,355
116A	WAYNE COUNTY ATTORNEY	7,794	12,205	13,548	107,052	140,599	-	-	5,727	-	5,727
A051	HENDERSON CO TOURIST COMM	3,684	5,768	6,403	3,010	18,865	-	-	2,707	61,449	64,156
A073	HOUSING AUTH OF PADUCAH	78,328	122,653	136,154	42,661	379,796	-	-	57,553	199,577	257,130
A113	MORGANFIELD HOUSING AUTH	-	-	-	-	-	-	-	-	60,591	60,591
A156	CITY OF ANCHORAGE	35,001	54,808	60,841	23,264	173,914	-	-	25,718	-	25,718
AB19	BELLEVUE/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 PLANNIN	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	-	-	-	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	-	68,220	-	-	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 PLANNIN	69,882	109,427	121,473	19,712	320,494	-	-	51,347	29,610	80,957
B156	LOU POLICE RETIRE FUND	7,976	12,489	13,864	8,136	42,465	-	-	5,860	330	6,190
B179	HOUSING AUTH OF BENTON	14,657	22,950	25,477	1,023	64,107	-	-	10,769	2,136	12,905



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
B230	RIVERPARK CTR OWENSBORO	26,697	41,804	46,405	-	114,906	-	-	19,616	234,625	254,241
B256	BUECHEL FIRE PROTECT DIST	4,055	6,349	7,048	40,151	57,603	-	-	2,979	535	3,514
B259	CITY OF LUDLOW	15,161	23,741	26,355	-	65,257	-	-	11,140	293,381	304,521
B356	CITY OF DOUGLASS HILLS	8,840	13,843	15,367	22,352	60,402	-	-	6,496	11,354	17,850
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	30,834	48,282	53,597	519,630	652,343	-	-	22,656	-	22,656
B656	LOUISVILLE AIRPORT AUTHOR	582,621	912,320	1,012,746	709,213	3,216,900	-	-	428,094	-	428,094
B756	LEGAL AID SOCIETY INC	171,556	268,637	298,208	545,587	1,283,988	-	-	126,054	33,267	159,321
B856	JEFF CO SOIL/CONSER DIST	117	183	203	3,060	3,563	-	-	86	47,590	47,676
B956	LAKE DREAMLAND FIRE DIST	4,762	7,457	8,278	59,557	80,054	-	-	3,499	1,672	5,171
C025	WINCHESTER CLARK COUNTY INDUSTRIAL AUTHORITY	7,853	12,297	13,651	7,128	40,929	-	-	5,770	28	5,798
C037	CIRCUIT CLERKS	-	-	-	-	-	-	-	-	-	-
C079	JONATHAN CREEK WATER DIST	19,283	30,195	33,519	15,891	98,888	-	-	14,169	135,240	149,409
C087	CITY OF JEFFERSONVILLE	17,696	27,709	30,760	31,447	107,612	-	-	13,002	-	13,002
C105	CITY OF SADIEMVILLE	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	27,688	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
GS06	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	-
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 INDEPNNT 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 INDPNT 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	-	-	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	EMINANCE 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	122,869	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	21,523	60,272	-	-	6,615	-	6,615
J073	PADUCAH WATER WORKS	232,552	364,150	404,234	117,035	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	MENIFEE 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	MUHLNBERG CO LIB BD DIST	32,434	50,789	56,379	-	139,602	-	-	23,832	29,883	53,715
J090	CITY OF BARDSTOWN	319,483	500,274	555,343	480,329	1,855,429	-	-	234,747	661,888	896,635
J091	NICHOLAS CO BD OF ED	96,315	150,818	167,419	-	414,552	-	-	70,769	243,501	314,270
J092	OHIO CO BD OF ED	398,255	623,622	692,269	-	1,714,146	-	-	292,626	377,713	670,339
J093	OLDHAM COUNTY BD OF ED	1,254,839	1,964,939	2,181,234	777,210	6,178,222	-	-	922,021	130,642	1,052,663
J094	OWEN CO BD OF ED	194,054	303,867	337,316	159,783	995,020	-	-	142,586	9,911	152,497
J095	OWSLEY CO BD OF EDUCATION	121,320	189,974	210,886	-	522,180	-	-	89,143	171,716	260,859
J096	PENDLETON CO BD OF ED	220,622	345,470	383,499	27,179	976,770	-	-	162,107	289,145	451,252
J097	HAZARD CITY SCHOOLS	87,526	137,056	152,143	278,108	654,833	-	-	64,312	-	64,312
J098	PIKE CO BD OF EDUCATION	930,420	1,456,935	1,617,310	-	4,004,665	-	-	683,647	3,080,138	3,763,785
J099	POWELL CO BD OF EDUCATION	252,112	394,779	438,236	415,238	1,500,365	-	-	185,245	59,997	245,242
J100	CITY OF SOMERSET	448,071	701,629	778,863	-	1,928,563	-	-	329,230	499,609	828,839
J101	ROBERTSON CO BD OF ED	48,994	76,719	85,164	185,813	396,690	-	-	35,999	12,081	48,080
J102	ROCKCASTLE CO BD OF ED	283,839	444,460	493,385	-	1,221,684	-	-	208,557	373,610	582,167
J103	ROWAN CO BD OF ED	382,152	598,408	664,279	146,306	1,791,145	-	-	280,795	243,096	523,891
J104	RUSSELL CO BD OF ED	301,764	472,529	524,544	-	1,298,837	-	-	221,728	282,574	504,302
J105	SCOTT CO BOARD OF ED	986,348	1,544,511	1,714,526	2,094,509	6,339,894	-	-	724,741	1,455	726,196
J106	SHELBY CO LIBRARY	26,318	41,211	45,747	50,021	163,297	-	-	19,338	-	19,338
J107	SIMPSON CO BD OF ED	318,215	498,289	553,139	153,540	1,523,183	-	-	233,815	3,141	236,956
J108	SPENCER CO BD OF EDUC	322,598	505,153	560,759	51,562	1,440,072	-	-	237,036	36,210	273,246



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
J109	TAYLOR CO BD OF ED	298,557	467,506	518,968	417,851	1,702,882	-	-	219,371	28,558	247,929
J110	TODD CO BD OF ED	224,329	351,274	389,942	62,069	1,027,614	-	-	164,831	20,329	185,160
J111	TRIGG CO BD OF ED	203,675	318,932	354,039	123,532	1,000,178	-	-	149,654	153,456	303,110
J112	TRIMBLE CO BD OF ED	118,859	186,120	206,607	-	511,586	-	-	87,334	262,579	349,913
J113	CITY OF MORGANFIELD	171,087	267,903	297,393	203,579	939,962	-	-	125,710	-	125,710
J115	SPRINGFIELD WATER & SEWER	54,766	85,758	95,198	55,429	291,151	-	-	40,241	99,529	139,770
J117	CITY OF SEBREE	18,665	29,228	32,445	1,095	81,433	-	-	13,715	56,045	69,760
J118	CITY OF CORBIN	128,384	201,035	223,164	47,639	600,222	-	-	94,333	42,063	136,396
J119	WOLFE CO BD OF EDUCATION	122,785	192,268	213,433	-	528,486	-	-	90,219	211,657	301,876
J120	WOODFORD CO BD OF ED	455,194	712,783	791,244	515,620	2,474,841	-	-	334,464	44,688	379,152
J124	PENNYRILE NAR TASK FORCE	2,150	3,366	3,737	-	9,253	-	-	1,580	55,866	57,446
J134	LEX-FAY CO HUM RIGHTS COM	13,519	21,168	23,499	3,013	61,199	-	-	9,933	16,019	25,952
J135	FLEMING CO EMS	33,427	52,343	58,105	110,797	254,672	-	-	24,561	-	24,561
J154	CITY OF EARLINGTON	17,724	27,754	30,810	75,254	151,542	-	-	13,023	19,087	32,110
J156	CITY OF JEFFERSONTOWN	248,971	389,862	432,777	233,501	1,305,111	-	-	182,937	-	182,937
J178	LEBANON HOUSING AUTHORITY	20,874	32,687	36,285	11,198	101,044	-	-	15,338	1,123	16,461
J179	MARSHALL CO TOURIST COMM	5,973	9,353	10,383	4,176	29,885	-	-	4,389	53,409	57,798
J190	CITY OF BLOOMFIELD	19,235	30,120	33,436	34,408	117,199	-	-	14,134	5,026	19,160
J200	SOMERSET-PULASKI CONV & V	9,663	15,131	16,796	12,763	54,353	-	-	7,100	28,344	35,444
J203	FRONTIER HOUSING INC	19,564	30,636	34,008	-	84,208	-	-	14,375	215,540	229,915
J205	GEORGETOWN-SCOTT CO P COM	39,337	61,598	68,378	27,558	196,871	-	-	28,904	4,059	32,963
J210	BOYD CO AMBULANCE SERVICE	3,930	6,155	6,832	9,086	26,003	-	-	2,888	1,234	4,122
J214	COMM ACTION SOUTHERN KY	383,600	600,675	666,796	1,420,181	3,071,252	-	-	281,859	728,748	1,010,607
J217	CITY OF PROVIDENCE	105,792	165,658	183,893	272,192	727,535	-	-	77,733	146,905	224,638
J219	CAMPBELL CO PUBLIC LIBRAR	139,339	218,190	242,208	58,044	657,781	-	-	102,383	4,887	107,270
J224	HOUSING AUTH OF HOPKINSVL	60,514	94,758	105,189	-	260,461	-	-	44,464	244,939	289,403
J234	LFUC HOUSING AUTHORITY	242,411	379,589	421,373	151,232	1,194,605	-	-	178,117	41,388	219,505
J256	CITY OF ST MATTHEWS	106,708	167,093	185,486	88,921	548,208	-	-	78,406	70,580	148,986
J259	CITY OF PARK HILLS	8,383	13,127	14,572	3,059	39,141	-	-	6,160	3,846	10,006
J305	SCOTT CO SOIL CONSER DIST	-	-	-	-	-	-	-	-	77,965	77,965
J310	CANNONSBURG WATER DIST	29,942	46,886	52,047	34,404	163,279	-	-	22,001	19,768	41,769
J314	BOWL GRN WARREN AIRPRT BD	16,487	25,817	28,658	10,971	81,933	-	-	12,114	8,102	20,216
J317	PROVIDENCE MUN HOUSING AU	10,734	16,808	18,658	53,854	100,054	-	-	7,887	4,450	12,337
J319	CITY OF ALEXANDRIA	53,609	83,946	93,187	87,929	318,671	-	-	39,391	-	39,391
J324	CITY OF OAK GROVE	55,560	87,001	96,578	305,076	544,215	-	-	40,824	246,412	287,236
J334	CENTRAL KY ED COOPERATIVE	5,902	9,242	10,260	6,530	31,934	-	-	4,337	104,111	108,448
J356	CITY OF WEST BUECHEL	14,576	22,825	25,337	5,138	67,876	-	-	10,710	100,515	111,225
J359	CITY OF FORT WRIGHT	27,058	42,370	47,034	87,588	204,050	-	-	19,882	25,371	45,253
J405	GEORGETOWN HOUSING AUTHOR	29,091	45,554	50,568	-	125,213	-	-	21,375	242,173	263,548
J414	WARREN CO PLANNING COMM	53,556	83,862	93,094	81,214	311,726	-	-	39,351	4,136	43,487
J417	WEBSTER CO CONSER DIST	6,006	9,404	10,439	31,370	57,219	-	-	4,413	-	4,413
J419	CITY OF COLD SPRING	22,454	35,161	39,031	86,507	183,153	-	-	16,499	15,388	31,887
J424	CITY OF CROFTON	2,873	4,498	4,994	-	12,365	-	-	2,111	8,093	10,204
J434	KY LEAGUE OF CITIES	433,749	679,203	753,968	427,837	2,294,757	-	-	318,707	-	318,707
J456	CITY OF SHIVELY	59,720	93,515	103,809	157,339	414,383	-	-	43,881	-	43,881
J459	N KY AREA PLAN COMMISSION	221,590	346,986	385,181	179,411	1,133,168	-	-	162,818	3,800	166,618
J510	CITY OF CATLETTSBURG	26,186	41,004	45,518	6,842	119,550	-	-	19,241	59,397	78,638
J514	BARREN RIVER AREA DEV	100,547	157,446	174,777	89,670	522,440	-	-	73,879	70,219	144,098
J519	NORTHERN KY COOP ED SER	94,471	147,931	164,215	138,510	545,127	-	-	69,415	-	69,415
J524	HOPKINSVILLE S W AUTHORI	187,067	292,926	325,171	143,545	948,709	-	-	137,452	-	137,452
J534	BLUEGRASS AREA DEV DISRIC	202,030	316,356	351,180	94,982	964,548	-	-	148,446	505,219	653,665
J556	LOUISVILLE CONV BUREAU	355,540	556,736	618,020	141,870	1,672,166	-	-	261,241	229,405	490,646
J559	CITY OF CRESCENT SPRINGS	18,828	29,483	32,728	7,870	88,909	-	-	13,834	148,618	162,452
J610	BOYD CO CONSERVATION DIST	2,982	4,669	5,183	2,914	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 FNDTION	-	-	-	-	-	-	-	-	-	-
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	187,705	1,496,371	-	-	223,406	251,981	475,387
K046	CITY OF HAWESVILLE	26,446	41,411	45,970	29,284	143,111	-	-	19,432	11,975	31,407
K047	HARDIN CO BD OF ED	1,572,017	2,461,604	2,732,571	1,357,788	8,123,980	-	-	1,155,075	39,977	1,195,052
K048	HARLAN INDEPENDENT SCHOOL	46,322	72,535	80,520	16,234	215,611	-	-	34,036	55,856	89,892
K049	CITY OF CYNTHIANA	109,150	170,917	189,731	126,889	596,687	-	-	80,201	-	80,201
K050	CAVERNA INDEPENDENT SCH	72,757	113,929	126,470	-	313,156	-	-	53,460	42,303	95,763
K052	HENRY CO BD OF EDUCATION	213,255	333,934	370,692	75,635	993,516	-	-	156,694	70,449	227,143
K055	JACKSON CO CONSERV DIST	-	-	-	-	-	-	-	-	12,675	12,675
K057	JESSAMINE CO PUBLIC LIBRA	114,284	178,956	198,655	405,168	897,063	-	-	83,973	-	83,973
K058	JOHNSON CO BD OF ED	329,185	515,468	572,209	-	1,416,862	-	-	241,876	107,036	348,912
K060	LKLP COMM ACTION COUNCIL	699,919	1,095,995	1,216,640	1,407,209	4,419,763	-	-	514,281	163,785	678,066
K061	BARBOURVILLE CITY SCHOOLS	39,785	62,298	69,156	-	171,239	-	-	29,233	91,500	120,733
K062	LARUE CO BD OF EDUCATION	229,560	359,466	399,035	201,181	1,189,242	-	-	168,674	79,483	248,157
K063	LONDON UTILITY COMM	103,168	161,549	179,332	70,531	514,580	-	-	75,805	126,561	202,366
K064	CITY OF LOUISA	41,160	64,452	71,547	61,291	238,450	-	-	30,243	4,472	34,715
K065	CITY OF BEATTYVILLE	53,713	84,108	93,366	98,828	330,015	-	-	39,466	-	39,466
K066	LESLIE CO PUBLIC LIBRARY	18,862	29,536	32,788	2,731	83,917	-	-	13,860	3,208	17,068
K067	LETCHER CO BD OF ED	343,456	537,813	597,014	63,717	1,542,000	-	-	252,362	300,064	552,426
K068	LEWIS CO BD OF ED	211,375	330,989	367,424	123,706	1,033,494	-	-	155,312	27,313	182,625
K069	LINCOLN CO PUBLIC LIBRARY	13,951	21,845	24,250	10,552	70,598	-	-	10,251	24,971	35,222
K070	LIVINGSTON CO CONSERV DIS	3,404	5,331	5,918	8,918	23,571	-	-	2,502	179	2,681
K071	CITY OF RUSSELLVILLE	145,408	227,693	252,757	131,978	757,836	-	-	106,842	69,010	175,852
K072	LYON CO BD OF EDUCATION	109,581	171,591	190,479	231,153	702,804	-	-	80,517	-	80,517
K073	PADUCAH BOARD OF ED	354,256	554,726	615,789	-	1,524,771	-	-	260,298	379,082	639,380



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		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	77,931	-	-	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	MUHLNBERG CO BD OF ED	561,112	878,638	975,356	181,836	2,596,942	-	-	412,289	425,084	837,373
K090	NELSON COUNTY BD OF ED	442,987	693,669	770,026	10,508	1,917,190	-	-	325,495	372,457	697,952
K091	CITY OF CARLISLE	44,232	69,262	76,886	-	190,380	-	-	32,500	74,413	106,913
K092	OHIO CO LIBRARY	27,171	42,547	47,230	45,286	162,234	-	-	19,964	9,890	29,854
K093	OLDHAM CO LIBRARY BD	63,440	99,340	110,275	1,243	274,298	-	-	46,614	15,134	61,748
K094	OWEN CO PUBLIC LIBRARY	14,817	23,202	25,756	3,479	67,254	-	-	10,887	7,407	18,294
K095	OWSLEY CO PUBLIC LIBRARY	3,217	5,038	5,592	6,598	20,445	-	-	2,364	28,839	31,203
K096	PENDLETON CO LIBRARY	19,172	30,022	33,326	21,669	104,189	-	-	14,087	6,074	20,161
K097	PERRY CO BD OF EDUCATION	461,125	722,070	801,554	182,647	2,167,396	-	-	338,822	157,607	496,429
K098	PIKEVILLE INDEPENDENT SCH	85,960	134,603	149,420	-	369,983	-	-	63,161	163,905	227,066
K099	CITY OF STANTON	19,958	31,253	34,693	46,110	132,014	-	-	14,665	-	14,665
K100	SOMERSET BD OF EDUCATION	133,741	209,423	232,476	6,553	582,193	-	-	98,269	54,396	152,665
K101	CITY OF MOUNT OLIVET	1,301	2,037	2,261	4,669	10,268	-	-	956	15,623	16,579
K102	ROCKCASTLE CONSERV DIST	1,892	2,962	3,288	1,702	9,844	-	-	1,390	-	1,390
K103	CITY OF MOREHEAD	109,462	171,405	190,273	24,008	495,148	-	-	80,430	8,885	89,315
K104	RUSSELL CO CONS DIST	2,274	3,561	3,953	283	10,071	-	-	1,671	134	1,805
K105	CITY OF GEORGETOWN	256,037	400,925	445,058	161,500	1,263,520	-	-	188,129	109,752	297,881
K106	CITY OF SHELBYVILLE	123,677	193,664	214,982	249,404	781,727	-	-	90,874	-	90,874
K107	FRANKLIN/SIMPSON PARKS BD	11,879	18,602	20,649	-	51,130	-	-	8,729	7,212	15,941
K108	CITY OF TAYLORSVILLE	58,301	91,293	101,342	32,139	283,075	-	-	42,838	122,888	165,726
K109	CAMPBELLVLE 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/JEX ASSOC	14,614	22,885	25,404	25,404	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	664	11,744	-	-	1,892	168	2,060
K559	CITY OF TAYLOR MILL	36,921	57,815	64,179	24,820	183,735	-	-	27,129	54,976	82,105
K614	WARREN CO PUBLIC LIBRARY	92,698	145,154	161,133	21,288	420,273	-	-	68,112	3,228	71,340
K619	CAMPBELL CO CONS DISPATCH	103,409	161,926	179,751	47,874	492,960	-	-	75,982	82,064	158,046
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	63,438	99,337	110,272	63,842	336,889	-	-	46,613	-	46,613
K719	CENTRAL CAMPBELL CO FIRE	2,182	3,417	3,793	47	9,439	-	-	1,604	2,618	4,222
K759	LAKESIDE/CRESTVIEWHLS POL	4,248	6,652	7,384	3,935	22,219	-	-	3,121	326	3,447



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		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	185,132	1,027,325	-	-	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	108,368	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	22,958	37,399
L032	SANDY HOOK WATER DISTRICT	16,322	25,559	28,373	42,729	112,983	-	-	11,993	462	12,455
L033	CITY OF IRVINE	35,001	54,808	60,841	6,808	157,458	-	-	25,718	47,494	73,212
L035	CITY OF FLEMINGSBURG	49,916	78,163	86,767	65,477	280,323	-	-	36,677	27,669	64,346
L036	FLOYD CO LIBRARY	35,103	54,967	61,017	52,613	203,700	-	-	25,792	26,456	52,248
L038	FULTON CO LIBRARY	9,469	14,828	16,460	8,711	49,468	-	-	6,958	20,106	27,064
L039	CITY OF WARSAW	17,856	27,961	31,039	76,567	153,423	-	-	13,120	-	13,120
L041	GRANT CO PUBLIC LIBRARY	33,314	52,166	57,909	26,821	170,210	-	-	24,478	-	24,478
L042	MAYFIELD CITY SCHOOLS	244,716	383,198	425,379	207,268	1,260,561	-	-	179,810	218,812	398,622
L043	LEITCHFIELD UTILITY COMM	100,264	157,002	174,285	161,030	592,581	-	-	73,671	-	73,671
L044	GREEN CO AMBULANCE SVC	17,690	27,701	30,750	43,624	119,765	-	-	12,998	13,111	26,109
L045	RACELAND BOARD OF EDUC	85,541	133,947	148,692	141,976	510,156	-	-	62,853	7,382	70,235
L046	HANCOCK CO PUBLIC LIBRARY	17,709	27,730	30,783	55,696	131,918	-	-	13,012	-	13,012
L047	WEST POINT INDEPENDENT SC	13,612	21,315	23,662	15,895	74,484	-	-	10,002	1,428	11,430
L049	CYNTHIANA/HARRISON LIBRAR	16,013	25,074	27,834	404	69,325	-	-	11,766	51,479	63,245
L050	CITY OF MUNFORDVILLE	19,084	29,884	33,173	-	82,141	-	-	14,023	123,653	137,676
L051	HENDERSON CO WATER DIST	32,415	50,759	56,346	11,619	151,139	-	-	23,818	21,196	45,014
L052	CITY OF EMINENCE	24,707	38,689	42,948	2,430	108,774	-	-	18,154	29,240	47,394
L054	DAWSON SPRINGS PUBLIC SCH	59,033	92,440	102,615	6,169	260,257	-	-	43,376	130,896	174,272
L057	CITY OF NICHOLASVILLE	392,997	615,389	683,130	161,494	1,853,010	-	-	288,763	103,716	392,479
L058	PAINTSVILLE BD OF ED	60,047	94,027	104,377	-	258,451	-	-	44,121	107,942	152,063
L060	KNOTT CO SOIL CONV DIST	2,312	4,020	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	22,820	63,561
L078	MARION FREE PUBLIC LIBRAR	20,081	31,444	34,906	3,728	90,159	-	-	14,755	36,779	51,534
L079	MARSHALL CO SOIL & WATER	2,291	3,588	3,983	3,711	13,573	-	-	1,684	390	2,074
L080	MARTIN CO CONSERV DIST	1,708	2,675	2,969	-	7,352	-	-	1,255	893	2,148
L082	MEADE CO BD OF ED	467,282	731,711	812,256	103,567	2,114,816	-	-	343,346	472,603	815,949
L083	MENIFEE CO PUBLIC LIBRARY	2,534	3,968	4,405	925	11,832	-	-	1,862	29,982	31,844
L084	BURGIN INDEPENDENT SCH	46,607	72,982	81,015	32,978	233,582	-	-	34,246	68,512	102,758
L085	METCALFE CO PUBLIC LIB	11,132	17,431	19,349	7,161	55,073	-	-	8,179	3,719	11,898
L086	CITY OF TOMPKINSVILLE	62,474	97,828	108,596	202,198	471,096	-	-	45,904	287,041	332,945
L087	MONTGOMERY CO SAN DIST #2	3,521	5,514	6,121	60	15,216	-	-	2,587	19,830	22,417
L088	MORGAN COUNTY LIBRARY	10,577	16,562	18,385	26,386	71,910	-	-	7,772	20	7,792
L090	CITY OF NEW HAVEN	8,582	13,438	14,918	11,889	48,827	-	-	6,306	-	6,306
L091	NICHOLAS COUNTY LIBRARY	3,967	6,212	6,895	19,773	36,847	-	-	2,915	66,399	69,314
L092	OHIO CO WATER DIST	70,293	110,071	122,188	109,121	411,673	-	-	51,649	-	51,649
L093	LAGRANGE UTILITY COMM	42,942	67,243	74,645	81,817	266,647	-	-	31,553	-	31,553
L096	PENDLETON COUNTY WATER	27,827	43,574	48,370	56,721	176,492	-	-	20,446	-	20,446
L099	POWELLS VALLEY WATER DIST	17,958	28,120	31,215	5,923	83,216	-	-	13,195	5,627	18,822
L100	SCIENCE HILL BD OF ED	40,613	63,595	70,596	52,627	227,431	-	-	29,841	111,963	141,804
L102	CITY OF MOUNT VERNON	96,731	151,471	168,144	53,963	470,309	-	-	71,076	57,844	128,920
L103	MOREHEAD UTILITY PLANT BD	155,767	243,914	270,763	256,101	926,545	-	-	114,453	-	114,453
L104	LAKE CUMBERLAND ADD	211,931	331,861	368,391	40,998	953,181	-	-	155,721	57,050	212,771
L105	GEORGETOWN/SCOTT CO PARKS	55,136	86,336	95,840	7,769	245,081	-	-	40,512	121,063	161,575
L106	TRIPLE S PLANNING & ZONIN	11,944	18,704	20,762	22,992	74,402	-	-	8,776	-	8,776
L107	CITY OF FRANKLIN	166,200	260,251	288,899	47,288	762,638	-	-	122,119	51,219	173,338
L108	SPENCER CO FIRE DIST	3,009	4,711	5,230	11,859	24,809	-	-	2,211	-	2,211
L109	CAMPBELLSVILLE CITY SCHOO	106,809	167,251	185,662	16,350	476,072	-	-	78,480	89,135	167,615
L110	CITY OF ELKTON	42,332	66,288	73,585	37,354	219,559	-	-	31,105	29,094	60,199
L111	HOUSING AUTH OF CADIZ	8,546	13,382	14,855	9,573	46,356	-	-	6,279	13,701	19,980
L112	CITY OF BEDFORD	6,119	9,581	10,636	10,303	36,639	-	-	4,496	23,701	28,197
L113	UNION CO PLANNING COMM	10,370	16,239	18,026	44,042	88,677	-	-	7,620	-	7,620
L114	WARREN COUNTY BD OF ED	1,405,144	2,200,299	2,442,502	1,894,277	7,942,222	-	-	1,032,461	-	1,032,461
L115	WASHINGTON CO SCHOOLS	161,713	253,225	281,099	78,157	774,194	-	-	118,822	92,132	210,954
L118	CORBIN BD OF ED	234,468	367,151	407,566	67,471	1,076,656	-	-	172,281	107,352	279,633
L119	CITY OF CAMPTON	34,139	53,457	59,342	83,943	230,881	-	-	25,084	13,798	38,882
L120	FALLING SPRINGS ARTS	36,248	56,761	63,009	5,012	161,030	-	-	26,634	42,001	68,635
L141	CORINTH WATER DISTRICT	4,931	7,721	8,571	2,472	23,695	-	-	3,623	89,359	92,982
L156	CITY OF LYNDON	14,745	23,088	25,630	7,297	70,760	-	-	10,834	13,988	24,822
L159	ELSMERE FIRE PROTECTION	3,758	5,885	6,533	10,571	26,747	-	-	2,762	1,234	3,996
L256	CITY OF HURSTBOURNE	10,479	16,409	18,216	7,354	52,458	-	-	7,700	-	7,700
L259	KY CRIME PREVENT COALITIO	-	-	-	-	-	-	-	-	-	-
L356	EASTWOOD FIRE PROT DIST	-	-	-	401	401	-	-	-	64,346	64,346
L456	HARRODS CREEK FIRE DIST	-	-	-	6,212	6,212	-	-	-	16,191	16,191
L656	FERN CREEK FIRE PROT DIST	5,348	8,374	9,296	14,692	37,710	-	-	3,929	-	3,929
L756	PLEASURE RIDGE PARK FIRE	18,097	28,338	31,458	82,346	160,239	-	-	13,297	25,613	38,910
L959	NORTHERN KY CONV CTR CORP	89,010	139,380	154,723	25,439	408,552	-	-	65,402	156,121	221,523
M001	COLUMBIA/ADAIR UTILITIES	68,805	107,741	119,601	29,227	325,374	-	-	50,556	131,892	182,448
M003	LAWBG-ANDERSON PLAN COMM	1,241	1,944	2,158	1,110	6,453	-	-	912	345	1,257
M005	GLASGOW WATER COMPANY	179,570	281,186	312,138	287,935	1,060,829	-	-	131,943	-	131,943
M006	GATEWAY AREA DEV DISTRICT	52,917	82,862	91,983	93,181	320,943	-	-	38,882	9,475	48,357
M007	MIDDLESBORO CITY SCHOOL	111,989	175,362	194,665	23,324	505,340	-	-	82,286	76,733	159,019
M008	WALTON/VERONA BD OF ED	164,619	257,774	286,149	191,698	900,240	-	-	120,957	21,717	142,674
M009	PARIS BOURBON CO LIBRARY	25,777	40,363	44,806	19,736	130,682	-	-	18,940	-	18,940
M010	BOYD CO BD OF ED	434,046	679,667	754,483	260,403	2,128,599	-	-	318,925	51,615	370,540
M011	BOYLE COUNTY BD OF EDUC	218,939	342,835	380,573	86,309	1,028,656	-	-	160,871	152,474	313,345
M012	EAST PENDLETON WATER DIST	23,889	37,407	41,525	36,105	138,926	-	-	17,553	-	17,553
M013	BREATHITT CO SOIL CONSERV	1,664	2,606	2,892	21,816	28,978	-	-	1,223	5,375	6,598
M014	CITY OF HARDINSBURG	14,733	23,070	25,610	3,710	67,123	-	-	10,825	156,298	167,123
M015	BULLITT CO FISCAL COURT	408,483	639,639	710,049	559,348	2,317,519	-	-	300,142	106,506	406,648
M017	CITY OF FREDONIA	3,334	5,220	5,795	39,632	53,981	-	-	2,450	14,159	16,609
M018	CALLOWAY CO PUBLIC LIBRAR	25,231	39,510	43,859	13,645	122,245	-	-	18,539	7,318	25,857
M019	CAMPBELL CO COURTHOUSE	5,149	8,062	8,950	5,015	27,176	-	-	3,783	164	3,947
M020	CITY OF BARDWELL	25,635	40,142	44,560	7,976	118,313	-	-	18,836	77,323	96,159
M021	CARROLL CO WATER DISTRICT	35,022	54,841	60,878	18,654	169,395	-	-	25,733	547	26,280
M022	CITY OF OLIVE HILL	78,615	123,102	136,653	129,160	467,530	-	-	57,764	-	57,764
M023	E CASEY CO WATER DISTRICT	18,738	29,342	32,572	5,397	86,049	-	-	13,768	14,020	27,788
M024	CHRISTIAN CO BD OF ED	879,751	1,377,592	1,529,234	-	3,786,577	-	-	646,417	1,101,178	1,747,595
M025	WINCHESTER MUNICIPAL UTIL	242,013	378,966	420,682	132,249	1,173,910	-	-	177,825	75,533	253,358
M026	CLAY COUNTY 911 BOARD	16,873	26,422	29,330	16,963	89,588	-	-	12,398	11,758	24,156



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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	-	-	5,781	-	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	69,231	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 MAVSVILLE	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	PRESTONSURG CITY UTIL	191,887	300,474	333,549	-	825,910	-	-	140,993	411,822	552,815
N037	FRANKFORT 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 MINISTRI	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	-	-	41,967	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	-	96,046	-	-	16,396	56,753	73,149
N089	MUHLNBERG 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



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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	34,194
N094	CITY OF OWENTON	8,245	12,911	14,333	36,193	71,682	-	6,058	11,499	17,557	17,557
N097	KY VALLEY ED COOPERATIVE	8,586	13,444	14,924	46,882	83,836	-	6,309	68,709	75,018	75,018
N098	PIKE CO LIBRARY DISTRICT	45,129	70,666	78,445	190,996	385,236	-	33,159	68,530	101,689	101,689
N099	CITY OF CLAY CITY	16,309	25,538	28,349	130,455	200,651	-	11,983	-	11,983	11,983
N100	CITY OF BURNSIDE	19,601	30,692	34,071	47,864	132,228	-	14,402	-	14,402	14,402
N103	HOUSING AUTH OF MOREHEAD	25,893	40,546	45,009	61	111,509	-	19,026	17,245	36,271	36,271
N104	CITY OF JAMESTOWN	72,604	113,689	126,204	17,155	329,652	-	53,347	10,321	63,668	63,668
N106	W SHELBY WATER DISTRICT	16,982	26,592	29,520	7,137	80,231	-	12,478	1,761	14,239	14,239
N107	SIMPSON CO CONSERV DIST	1,786	2,797	3,105	14	7,702	-	1,313	755	2,068	2,068
N110	LOGAN/TODD REG. WATER COM	39,293	61,529	68,302	94,520	263,644	-	28,872	-	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	131,016
N112	TRIMBLE CO WATER DIST	8,504	13,316	14,781	-	36,601	-	6,248	37,775	44,023	44,023
N113	UNION CO LIBRARY BD	21,724	34,017	37,761	2,512	96,014	-	15,962	31,787	47,749	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	770,460
N115	WASHINGTON CO CONSERV DIST	2,136	3,345	3,714	2,388	11,583	-	1,570	679	2,249	2,249
N116	MONTICELLO UTILITY COMM	83,041	130,033	144,346	11,947	369,367	-	61,016	19,475	80,491	80,491
N117	CITY OF DIXON	6,572	10,291	11,424	15,956	44,243	-	4,829	1	4,830	4,830
N118	CITY OF WILLIAMSBURG	150,794	236,127	262,119	87,866	736,906	-	110,799	20,082	130,881	130,881
N119	WOLFE CO CONSERV DISTRICT	3,144	4,924	5,466	3,616	17,150	-	2,310	-	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	20,032
N959	N KY CONV & VISITORS BUR	75,771	118,649	131,709	29,203	355,332	-	55,674	364,526	420,200	420,200
P001	HOUSING AUTH OF COLUMBIA	7,993	12,516	13,894	1,698	36,101	-	5,873	68,635	74,508	74,508
P005	GLASGOW ELECTRIC PLANT BD	271,489	425,121	471,918	-	1,168,528	-	199,483	286,443	485,926	485,926
P006	BATH COUNTY E.M.S.	34,753	54,419	60,409	-	149,581	-	25,535	156,469	182,004	182,004
P007	CITY OF PINEVILLE	18,076	28,305	31,421	4,423	82,225	-	13,282	33,131	46,413	46,413
P008	BOONE CO PLANNING COMM	76,832	120,311	133,555	55,645	386,343	-	56,454	31,544	87,998	87,998
P009	HOUSING AUTHORITY PARIS	14,419	22,579	25,065	6,432	68,495	-	10,595	150,668	161,263	161,263
P010	REGIONAL PUBLIC SAFETY	52,454	82,137	91,179	24,504	250,274	-	38,542	53,250	91,792	91,792
P011	CITY OF JUNCTION CITY	13,385	20,959	23,266	-	57,610	-	9,835	48,681	58,516	58,516
P013	CITY OF JACKSON	90,395	141,548	157,130	74,741	463,814	-	66,420	122,803	189,223	189,223
P014	BRECKINRIDGE CO PUBLIC LI	15,821	24,774	27,502	20,299	88,396	-	11,625	-	11,625	11,625
P015	CITY OF LEBANON JUNCTION	18,818	29,468	32,711	93,255	174,252	-	13,827	-	13,827	13,827
P017	PRINCETON WATER/WASTEWATE	57,012	89,274	99,101	56,104	301,491	-	41,891	16,196	58,087	58,087
P018	MURRAY/CALLOWAY TRANS AUT	25,258	39,552	43,905	-	108,715	-	18,559	131,957	150,516	150,516
P022	RATTLESNAKE RIDGE WATER	45,911	71,891	79,805	81,751	279,358	-	33,734	13,055	46,789	46,789
P025	CLARK CO CONSVATION DIST	1,754	2,746	3,049	1,444	8,993	-	1,289	1,389	2,678	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	11,305
P037	COMMUNITY ACTION KENTUCKY	55,426	86,791	96,345	231,415	469,977	-	40,726	-	40,726	40,726
P038	HICKMAN ELECTRIC SYSTEM	30,283	47,419	52,639	4,088	134,429	-	22,251	29,268	51,519	51,519
P041	CITY OF DRY RIDGE	21,603	33,828	37,552	-	92,983	-	15,873	112,061	127,934	127,934
P043	CITY OF CLARKSON	11,472	17,964	19,941	73,153	122,530	-	8,429	1,785	10,214	10,214
P045	GREENUP CO ENVIR COMM	12,130	18,994	21,085	40,964	93,173	-	8,913	6,425	15,338	15,338
P047	CITY OF WEST POINT	20,593	32,247	35,797	41,162	129,799	-	15,131	2,364	17,495	17,495
P048	HARLAN COUNTY C A A	90,477	141,677	157,273	171,341	560,768	-	66,480	12,182	78,662	78,662
P049	HOUSING AUTHORITY OF CYNT	42,812	67,039	74,419	14,232	198,502	-	31,457	59,845	91,302	91,302
P050	HART CO SOLID WASTE SVC	48,797	76,411	84,822	139,608	349,638	-	35,855	11,152	47,007	47,007
P051	HENDERSON MUN POWER&LIGHT	265,240	415,337	461,056	689,327	1,830,960	-	194,891	-	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	12,940
P054	HOUSING AUTH DAWSON SPG	18,771	29,393	32,628	2,835	83,627	-	13,792	18,821	32,613	32,613
P057	VALLEY VIEW FERRY AUTHORI	7,396	11,582	12,856	1,150	32,984	-	5,434	31,707	37,141	37,141
P061	BARBOURVILLE UTILITY COMM	175,974	275,556	305,888	287,668	1,045,086	-	129,301	14,181	143,482	143,482
P063	LAUREL CO WATER DIST #2	57,151	89,493	99,344	40,487	286,475	-	41,993	24,538	66,531	66,531
P068	LEWIS CO PUBLIC LIBRARY	6,796	10,641	11,812	1,606	30,855	-	4,993	491	5,484	5,484
P069	LINCOLN CO CLERK	25,568	40,037	44,444	26,014	136,063	-	18,787	8,254	27,041	27,041
P071	LOGAN CO CONSERV DIST	6,245	9,779	10,855	32,766	59,645	-	4,588	-	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	60,667
P075	MCLEAN CO REG WATER COMM	13,545	21,210	23,545	76,708	135,008	-	9,953	13,177	23,130	23,130
P076	MADISON CO PUBLIC LIBRARY	79,131	123,911	137,551	91,163	431,756	-	58,144	102,065	160,209	160,209
P077	SALYERS/MAG CO JOINT HOUS	9,190	14,391	15,975	19,277	58,833	-	6,753	323	7,076	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	77,050
P081	MASON COUNTY LIBRARY	14,666	22,965	25,493	3,372	66,496	-	10,776	62,475	73,251	73,251
P084	ANDERSON-DEAN COMM PARK	6,530	10,225	11,350	332	28,437	-	4,798	28,981	33,779	33,779
P087	MONTGOMERY CTY WATER DIST	4,537	7,104	7,886	1,091	20,618	-	3,333	16,144	19,477	19,477
P088	MORGAN CO WATER DIST	15,110	23,660	26,265	46,493	111,528	-	11,102	8,073	19,175	19,175
P089	MUHLBERG WATER DIST #3	18,491	28,955	32,143	23,437	103,026	-	13,587	6,165	19,752	19,752



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
P090	NORTH NELSON WATER DIST	15,249	23,879	26,507	-	65,635	-	-	11,205	16,123	27,328
P092	OHIO CO REG WASTEWATER D	17,145	26,847	29,802	47,640	121,434	-	-	12,598	-	12,598
P097	KY RIVER AREA DEV DIST	102,293	160,180	177,812	27,145	467,430	-	-	75,162	157,960	233,122
P100	LAKE CUMBERLAND CAA, INC	233,986	366,396	406,728	302,558	1,309,668	-	-	171,926	-	171,926
P103	MOREHEAD TOURISM COMMISSI	17,252	27,015	29,988	5,999	80,254	-	-	12,676	51,556	64,232
P104	RUSSELL CO TOURIST COMM	5,214	8,164	9,063	25,409	47,850	-	-	3,831	15,591	19,422
P105	GEORGETOWN/SCOTT TOURISM	9,687	15,170	16,839	26,405	68,101	-	-	7,118	25,216	32,334
P106	MULTI PURPOSE COMM ACTION	22,787	35,682	39,610	102,744	200,823	-	-	16,743	15,922	32,665
P107	SIMPSON CO LIBRARY DIST	14,951	23,412	25,989	11,210	75,562	-	-	10,986	-	10,986
P110	TODD COUNTY CONSERVATION DISTRICT	2,796	4,379	4,861	864	12,900	-	-	2,055	1,378	3,433
P111	JOHN L STREET LIBRARY	7,167	11,222	12,457	5,682	36,528	-	-	5,266	27,503	32,769
P113	STURGIS HOUSING AUTHORITY	4,198	6,574	7,298	-	18,070	-	-	3,085	25,647	28,732
P115	HOUSING AUTH SPRINGFIELD	5,482	8,584	9,528	1,080	24,674	-	-	4,028	54,516	58,544
P116	CITY OF MONTICELLO	26,297	41,178	45,711	-	113,186	-	-	19,322	69,968	89,290
P117	CITY OF CLAY	18,315	28,680	31,837	4,933	83,765	-	-	13,458	-	13,458
P120	WOODFORD CO CONSERV DIST	3,255	5,097	5,659	-	17,407	-	-	2,392	706	3,098
P959	CITY OF CRESTVIEW HILLS	18,359	28,749	31,913	42,299	121,320	-	-	13,490	-	13,490
R003	SOUTH ANDERSON WATER DIST	17,981	28,156	31,255	59,010	136,402	-	-	13,212	-	13,212
R005	BARREN CO SOIL CONS DIS	2,284	3,576	3,970	1,865	11,695	-	-	1,678	127	1,805
R008	BOONE CO LIBRARY DIST	235,937	369,451	410,119	448,247	1,463,754	-	-	173,360	18,024	191,384
R010	ASHLAND BD OF ED	377,024	590,378	655,365	136,454	1,759,221	-	-	277,027	297,153	574,180
R011	DANVILLE BOYLE PLANNING	6,616	10,360	11,500	-	28,476	-	-	4,861	33,285	38,146
R013	BREATHITT COUNTY WATER DISTRICT	12,914	20,222	22,448	12,319	67,903	-	-	9,489	-	9,489
R015	CITY OF SHEPHERDSVILLE	92,564	144,945	160,900	37,687	436,096	-	-	68,013	16,064	84,077
R017	CITY OF PRINCETON	46,754	73,212	81,271	12,904	214,141	-	-	34,354	-	34,354
R018	MURRAY ELECTRIC SYSTEM	204,072	319,555	354,730	53,801	932,158	-	-	149,947	34,706	184,653
R019	FORT THOMAS BOARD OF ED	251,844	394,360	437,770	138,649	1,222,623	-	-	185,048	194,341	379,389
R021	CARROLLTON/CARR CO REC TR	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	6,439	37,880
R030	DAVIESS CO AIRPORT BD	25,440	39,836	44,221	123,496	232,993	-	-	18,693	-	18,693
R033	CITY OF RAVENNA	4,770	7,469	8,292	8,292	22,388	-	-	3,505	18,279	21,784
R034	LEXINGTON PUBLIC LIBRARY	393,821	616,680	684,562	-	1,695,063	-	-	289,369	439,531	728,900
R036	CITY OF PRESTONSBURG	196,039	306,976	340,767	424,358	1,268,140	-	-	144,044	-	144,044
R037	PAUL SAWYIER LIBRARY	82,794	129,646	143,918	13,353	369,711	-	-	60,835	89,023	149,858
R038	CITY OF FULTON	89,408	140,003	155,414	-	384,825	-	-	65,695	81,421	147,116
R041	CITY OF CRITTENDEN	7,857	12,303	13,658	6,396	40,214	-	-	5,773	11,707	17,480
R042	MAYFIELD ELEC & WATER SYS	255,071	399,413	443,379	366,312	1,464,175	-	-	187,419	-	187,419
R045	CITY OF RUSSELL	72,975	114,270	126,849	11,009	325,103	-	-	53,620	68,985	122,605
R047	LINCOLN TRAIL AREA DEV DI	105,889	165,811	184,063	169,700	625,463	-	-	77,804	232,569	310,373
R048	HARLAN CO CONSERV DIST	3,066	4,801	5,329	5,834	19,030	-	-	2,253	-	2,253
R050	HART CO AMB SERVICE	74,357	116,436	129,252	17,292	337,337	-	-	54,636	221,260	275,896
R051	HENDERSON MUN W & S DEPT	299,214	468,537	520,112	92,120	1,379,983	-	-	219,855	188,636	408,491
R052	CITY OF CAMPBELLSBURG	3,963	6,206	6,889	4,681	21,739	-	-	2,912	13,963	16,875
R054	SOUTH HOPKINS WATER DIST	21,244	33,265	36,927	4,475	95,911	-	-	15,609	29,776	45,385
R057	CITY OF WILMORE	74,384	116,478	129,299	32,410	352,571	-	-	54,656	3,657	58,313
R058	HOUSING AUTH OF PAINTSVLE	36,864	57,725	64,079	4,240	162,908	-	-	27,087	16,784	43,871
R061	KY COMM ECONOMIC OPPORT	497,254	778,645	864,356	1,456,327	3,596,582	-	-	365,369	-	365,369
R063	WOODCREEK WATER DISTRICT	159,891	250,371	277,931	314,996	1,003,189	-	-	117,483	-	117,483
R071	LOGAN CO PUBLIC LIBRARY	35,573	55,704	61,835	36,557	189,669	-	-	26,138	27,666	53,804
R072	LYON CO HOUSING AUTHORITY	18,241	28,563	31,707	-	78,511	-	-	13,403	10,336	23,739
R073	MCCRACKEN CO BD OF ED	678,953	1,063,165	1,180,195	224,230	3,146,543	-	-	498,876	19,385	518,261
R076	RICHMOND UTILITIES	239,634	375,240	416,546	60,526	1,091,946	-	-	176,076	129,619	305,695
R078	CITY OF LORETTO	1,913	2,995	3,325	1,932	10,165	-	-	1,405	6	1,411
R079	MARSHALL CO PUB LIBRARY	56,499	88,472	98,210	2,746	245,927	-	-	41,514	116,085	157,599
R088	CITY OF WEST LIBERTY	93,677	146,688	162,835	35,406	438,606	-	-	68,831	2,669	71,500
R089	CENTRAL CITY MUN WTR&SEWR	70,588	110,532	122,700	52,832	356,652	-	-	51,866	16,545	68,411
R090	NELSON CO PUBLIC LIBRARY	78,238	122,512	135,998	155,294	492,042	-	-	57,487	-	57,487
R093	TRI CO COMM ACTION AGENCY	20,373	31,902	35,414	61,940	149,629	-	-	14,970	44,717	59,687
R097	PERRY COUNTY PUBLIC LIB	46,915	73,464	81,550	2,226	204,155	-	-	34,472	40,626	75,098
R103	ROWAN CO PUBLIC LIBRARY	27,274	42,708	47,410	86,954	204,346	-	-	20,040	-	20,040
R104	CITY OF RUSSELL SPRINGS	63,605	99,598	110,561	102,214	375,978	-	-	46,735	-	46,735
R105	CITY OF STAMPING GROUND	1,605	2,513	2,789	36,044	42,951	-	-	1,179	7,586	8,765
R106	SHELBY CO PARK RECREATION	32,505	50,900	56,502	38,347	178,254	-	-	23,884	69,567	93,451
R109	TAYLOR CO PUBLIC LIBRARY	24,296	38,045	42,233	17,559	122,133	-	-	17,852	43,804	61,656
R114	BOWLING GREEN PUBLIC SCHO	486,297	761,487	845,309	137,107	2,230,200	-	-	357,318	35,433	392,751
R115	S W E D A	4,629	7,248	8,046	6,400	26,323	-	-	3,401	3,412	6,813
R116	WAYNE CO CONSERV DIST	3,852	6,032	6,696	20,818	37,398	-	-	2,830	3,858	6,688
R117	WEBSTER COUNTY WATER DIST	30,516	47,785	53,045	1,960	133,306	-	-	22,422	83,861	106,283
R118	WILLIAMSBURG IND BD OF ED	78,062	122,237	135,692	71,058	407,049	-	-	57,358	6,915	64,273



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

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



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

Participating Employer Code	Participating Employer Name	Outstanding Balance of Deferred Outflows of Resources					Outstanding Balance of Deferred Inflows of Resources				
		Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Outflow of Resources	Liability Experience	Assumption Changes	Investment Experience	Change in Proportion & Differences Between Employer Contrib. & Proportionate Share of Plan Contributions	Total Deferred Inflow of Resources
(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
V073	MCCRACKEN CO FISCAL COURT	282,779	442,801	491,543	198,965	1,416,088	-	-	207,778	21,193	228,971
V074	MCCREARY CO FISCAL CT	194,371	304,364	337,868	604,267	1,440,870	-	-	142,819	-	142,819
V075	MCLEAN COUNTY FISCAL CT	150,892	236,279	262,288	8,504	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	134,831	1,467,436	-	-	227,943	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 COUR	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	177,654	1,392,117	-	-	207,324	4,181	211,505
V117	WEBSTER CO FISCAL COURT	212,934	333,430	370,134	-	916,498	-	-	156,458	343,366	499,824
V119	CITY OF HIGHLAND HEIGHTS	24,621	38,554	42,798	92,613	198,586	-	-	18,091	-	18,091
V120	WOODFORD CO FISCAL COURT	229,233	358,954	398,466	34,371	1,021,024	-	-	168,434	208,359	376,793
V122	FAMILY HEALTH CENTER	1,277,904	2,001,055	2,221,326	148,104	5,648,389	-	-	938,969	83,880	1,022,849
V125	LOUISVILLE MEM COMM	10,967	17,173	19,064	32,697	79,901	-	-	8,058	15,812	23,870
V126	LOU & JEFF CO RIVERPORT	10,912	17,086	18,967	9,622	56,587	-	-	8,018	44,773	52,791
V127	LOU LABOR MANAGER COM	4,898	7,670	8,514	1,051	22,133	-	-	3,599	-	3,599
V129	T A R C	2,392,599	3,746,544	4,158,953	391,615	10,689,711	-	-	1,758,016	2,828,991	4,587,007
V130	ANCHORAGE BD OF EDUCATION	59,682	93,455	103,742	8,630	265,509	-	-	43,853	106,770	150,623
V136	MOUNTAIN ARTS CENTER	-	-	-	-	-	-	-	-	174,479	174,479
V137	FRANKLIN CO CONS DIST	4,604	7,209	8,002	6,802	26,617	-	-	3,383	41,885	45,268
V145	CITY OF WURLAND	5,472	8,569	9,512	4,279	27,832	-	-	4,021	4,972	8,993
V147	HARDIN CO WATER DIST #2	288,446	451,675	501,394	561,061	1,802,576	-	-	211,942	-	211,942
V151	HOUSING AUTH OF HENDERSON	82,368	128,979	143,176	33,059	387,582	-	-	60,521	30,170	90,691
V156	JEFF CO BD OF ED	13,977,302	21,886,885	24,296,121	-	60,160,308	-	-	10,270,119	14,285,596	24,555,715
V158	BIG SANDY AREA COMM PRO	143,056	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	614,530	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	-	-	-	-	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	BELLEVUE 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	40,105	135,044	-	-	16,953	5,805	22,758
V376	CITY OF BERE A	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	27,738	85,899	-	-	9,929	14,206	24,135
V400	PULASKI CO SOIL CONS DIST	7,815	12,237	13,585	2,739	36,376	-	-	5,742	584	6,326
V405	MARY W WELDON MEM PUB LIB	16,934	26,517	29,436	24,185	97,072	-	-	12,443	30,322	42,765
V407	BELL/WHITLEY COMM ACTION	210,973	330,361	366,726	169,385	1,077,445	-	-	155,017	-	155,017
V408	UNION EMERGENCY SERVICES	-	-	-	-	-	-	-	-	-	-
V419	DAYTON CITY SCHOOLS	95,339	149,290	165,724	85,557	495,910	-	-	70,053	-	70,053
V424	PENNYRILE ALLIED COMM SER	252,179	394,884	438,352	117,360	1,202,775	-	-	185,294	234,190	419,484
V430	OWENSBORO MUN UTILITIES	1,386,170	2,170,589	2,409,522	91,038	6,057,319	-	-	1,018,520	754,514	1,773,034
V436	APPALACHIAN RES & DEFENSE	150,171	235,150	261,035	735,306	1,381,662	-	-	110,341	-	110,341
V437	FKT/FKLN CO TOUR&CONV COM	9,707	15,199	16,873	-	41,779	-	-	7,132	25,088	32,220
V447	CITY OF ELIZABETHTOWN	597,291	935,291	1,038,246	504,475	3,075,303	-	-	438,873	774	439,647
V459	LUDLOW BD OF EDUCATION	52,144	81,652	90,640	-	224,436	-	-	38,314	162,457	200,771
V463	LONDON LAUREL TOURIST COM	10,913	17,089	18,970	32,474	79,446	-	-	8,019	29,433	37,452
V473	PADUCAH POWER SYSTEM	430,287	673,782	747,950	267,374	2,119,393	-	-	316,163	110,962	427,125
V476	KY RIVER FOOTHILLS DEV CO	370,705	580,483	644,381	150,426	1,745,995	-	-	272,384	3,609,083	3,881,467
V500	WEST PULASKI WATER DISTR	29,422	46,072	51,143	68,059	194,696	-	-	21,619	5,823	27,442
V505	CITY OF PARK CITY	2,096	3,282	3,644	2,672	11,694	-	-	1,540	-	1,540
V507	BELL CO SOLID WASTE OFFIC	13,937	21,824	24,227	-	59,988	-	-	10,241	11,449	21,690
V508	CITY OF UNION	8,597	13,462	14,944	36,587	73,590	-	-	6,317	4,960	11,277
V524	HOPKINSVL WATER ENV ATH	279,553	437,748	485,934	697,289	1,900,524	-	-	205,408	37,271	242,679
V530	AUDUBON AREA COMM SER INC	1,082,383	1,694,891	1,881,460	565,098	5,223,832	-	-	795,305	7,048	802,353
V537	CAPITAL COMMUNITY E I D A	6,876	10,767	11,952	179	29,774	-	-	5,052	24,943	29,995
V547	ELIZABETHTOWN TOUR/CON BU	15,093	23,633	26,235	3,579	68,540	-	-	11,090	111,427	122,517
V559	BEECHWOOD BOARD OF EDUC	95,211	149,090	165,501	43,153	452,955	-	-	69,958	39,786	109,744
V563	LONDON-LAUREL CO IDA	7,081	11,087	12,308	21,269	51,745	-	-	5,203	14,170	19,373
V576	SOUTHERN MADISON WATER DT	24,746	38,749	43,014	364	106,873	-	-	18,182	16,364	34,546
V607	PINEVILLE UTILITY COMM	85,349	133,648	148,359	63,329	430,685	-	-	62,712	105,474	168,186
V608	WALTON FIRE DIST/EMS	-	-	-	-	-	-	-	-	-	-
V619	SOUTHGATE BD OF ED	20,132	31,525	34,995	102,554	189,206	-	-	14,793	2,097	16,890
V624	HOPKINSVL ELECTRIC SYSTEM	274,279	429,491	476,768	222,131	1,402,669	-	-	201,533	28,247	229,780
V630	CITY OF WHITESVILLE	11,248	17,613	19,552	-	48,413	-	-	8,265	32,716	40,981
V637	FARMDALE WATER DISTRICT	8,092	12,672	14,067	43,172	78,003	-	-	5,946	62,494	68,440
V647	CITY OF VINE GROVE	47,695	74,686	82,907	144,488	349,776	-	-	35,045	3,370	38,415
V659	KENTON CO BD OF ED	1,426,422	2,233,618	2,479,489	367,595	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



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		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	132,190	206,995	229,780	92,192	661,157	-	97,129	162,652	259,781	
V730	GREEN RIV AREA DEL DIST	172,076	269,452	299,112	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-MCCRACKEN 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	-	5,809	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	7,980	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	MENIFEE COUNTY ATTORNEY	3,244	5,079	5,639	60	14,022	-	-	2,383	2,785	5,168
W084	MERCER COUNTY ATTORNEY	8,155	12,771	14,176	-	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	FAYETTE CO ATTORNEY OFF	115,909	181,501	201,481	-	498,891	-	-	85,167	470,316	555,483
X059	KENTON COUNTY ATTORNEY	65,512	102,584	113,876	1,063	283,035	-	-	48,136	350,000	398,136
X105	GEORGETOWN WATER & SEWER	239,028	374,291	415,492	131,077	1,159,888	-	-	175,631	1,143	176,774
X956	LOU FIREFIGHTERS PENS FUN	14,077	22,043	24,469	25,639	86,228	-	-	10,343	553	10,896
TOTAL		191,263,464	299,497,317	332,465,196	143,353,711	966,579,688	-	-	140,535,127	123,864,358	264,399,485

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

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



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
B230	RIVERPARK CTR OWENSBORO	(80,376)	(70,613)	895	10,759	-	-
B256	BUECHEL FIRE PROTECT DIST	24,897	22,964	4,596	1,634	-	-
B259	CITY OF LUDLOW	(128,230)	(108,695)	(8,449)	6,110	-	-
B356	CITY OF DOUGLASS HILLS	25,496	9,945	3,549	3,562	-	-
B456	ANCHORAGE MIDDLETOWN FIRE AND EMS	304,600	266,377	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	-	-
GS06	SHELBY CO SUB FIRE DIST	4,320	(41)	1,550	1,823	-	-
J001	ADAIR CO BD OF EDUCATION	461,676	303,943	132,665	103,953	-	-
J002	CITY OF SCOTTSVILLE	(5,430)	76,595	58,947	45,349	-	-
J003	CITY OF LAWRENCEBURG	209,091	120,907	72,825	63,707	-	-
J004	BALLARD CO BD OF ED	21,620	16,343	49,057	50,819	-	-
J005	GLASGOW BD OF EDUCATION	352,289	251,066	100,961	78,791	-	-
J006	BATH CO BD OF EDUC	374,174	283,669	105,702	81,569	-	-
J007	CITY OF MIDDLESBORO	(88,679)	(77,105)	18,956	33,093	-	-
J008	BOONE CO WATER DISTRICT	230,652	152,150	55,902	42,349	-	-
J009	BOURBON CO BD OF EDUCATIO	734,803	583,032	189,344	128,083	-	-
J010	FAIRVIEW BD OF EDUCATION	41,987	85,235	32,093	22,230	-	-
J011	DANVILLE CITY BD OF ED	133,769	31,864	71,021	79,721	-	-
J012	BRACKEN CO BD OF EDUC	221,206	140,493	52,244	40,786	-	-
J013	BREATHITT CO BD OF ED	42,783	84,640	83,087	74,186	-	-
J014	BRECKINRIDGE CO BD OF ED	352,853	280,178	140,949	115,817	-	-
J015	BULLITT CO BD OF ED	2,217,349	1,527,003	624,099	500,348	-	-
J016	BUTLER CO BD OF ED	338,420	249,251	98,314	76,758	-	-
J017	CALDWELL CO BD EDUCATION	290,476	167,898	90,273	81,990	-	-
J018	CALLOWAY CO BD OF EDUC	147,204	120,383	103,948	94,670	-	-
J019	SANITATION DISTRICT NO 1	1,608,181	1,221,106	517,836	405,687	-	-
J021	CARROLL CO BD OF ED	657,915	489,687	178,689	128,366	-	-
J022	CARTER CO BD OF ED	552,150	330,071	193,987	177,540	-	-
J023	CASEY CO BD OF ED	318,710	260,362	124,547	106,100	-	-
J024	CITY OF HOPKINSVILLE	749,070	518,477	174,155	129,163	-	-
J025	CLARK CO BD OF ED	1,264,832	805,699	282,090	213,082	-	-
J026	CLAY CO BD OF ED	281,542	223,528	148,403	129,723	-	-
J027	CLINTON CO BD OF ED	225,584	98,379	68,115	73,781	-	-
J028	CRITTENDEN CO BD OF ED	213,286	139,699	65,902	55,355	-	-
J029	CUMBERLAND CO BD OF ED	221,059	104,038	43,804	39,170	-	-
J030	DAVISS CO LIBRARY DIST	292,215	203,490	69,245	50,725	-	-
J031	EDMONSON CO BD OF EDUC	215,546	167,854	90,385	76,767	-	-
J032	ELLIOTT CO BD OF ED	115,393	96,202	44,415	35,404	-	-
J033	ESTILL CO CONSERVATION DI	(1,741)	439	739	682	-	-
J034	GREATER LEX CONV&VISITOR	246,167	72,172	42,707	46,567	-	-
J035	FLEMING CO BD OF ED	72,154	41,947	81,030	80,974	-	-
J037	CITY OF FRANKFORT	683,205	668,563	282,471	212,672	-	-
J038	FULTON COUNTY BD OF EDUC	57,184	54,616	23,026	17,581	-	-
J039	GALLATIN CO BD OF EDUC	196,308	86,426	71,993	72,905	-	-



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J040	CITY OF LANCASTER	310,900	177,358	41,120	26,631	-	-
J041	WILLIAMSTOWN INDEPNNT 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 INDPNT BD OF ED	169,416	104,776	80,920	77,803	-	-
J046	HANCOCK CO BD EDUCATION	355,440	241,688	101,868	81,415	-	-
J047	HARDIN CO SOIL CN DIST	5,290	2,775	1,025	809	-	-
J048	HARLAN CO BD OF EDUCATION	575,320	371,067	194,945	170,689	-	-
J049	HARRISON CO BD OF ED	412,016	320,726	146,576	116,312	-	-
J050	HART CO BD OF ED	333,817	259,295	125,009	96,629	-	-
J051	HENDERSON PUBLIC LIBRARY	229,860	151,645	47,079	32,930	-	-
J052	EMINENCE INDEP BD OF EDUC	288,258	143,686	51,318	38,578	-	-
J053	HICKMAN CO BD OF ED	82,362	44,997	29,201	28,486	-	-
J054	HOPKINS CO BD OF ED	716,916	650,727	341,231	274,865	-	-
J055	JACKSON CO BD OF ED	9,314	(34,919)	70,042	82,977	-	-
J056	JEFF CO METRO SEWER DIST	8,260,811	4,678,782	1,741,273	1,400,998	-	-
J057	JESSAMINE CO BD OF ED	1,639,253	1,195,348	455,808	351,067	-	-
J058	PAINTSVILLE GAS/WATER SYS	273,094	191,082	69,079	50,139	-	-
J059	KENTON COUNTY AIRPORT BD	3,961,496	2,597,825	878,339	639,708	-	-
J060	KNOTT CO BD OF EDUCATION	370,237	318,024	143,105	112,751	-	-
J061	KNOX CO BD OF EDUCATION	565,043	411,255	238,501	196,632	-	-
J062	LARUE CO PUBLIC LIBRARY	27,807	26,671	7,630	4,412	-	-
J063	CITY OF LONDON	540,519	394,906	125,494	83,700	-	-
J064	LAWRENCE CO BD OF ED	785,203	647,655	183,583	109,355	-	-
J065	LEE CO BD OF ED	52,327	45,443	38,221	36,922	-	-
J066	LESLIE CO BD OF ED	313,190	260,266	98,393	70,800	-	-
J067	CITY OF WHITESBURG	175,790	95,132	35,696	27,806	-	-
J068	ELEC PLT BD OF VANCEBURG	156,366	70,842	29,824	29,131	-	-
J069	LINCOLN CO BD OF EDUC	256,969	243,766	177,543	158,004	-	-
J070	LIVINGSTON CO BD OF ED	346,308	152,087	71,667	69,499	-	-
J071	LOGAN CO BD OF EDUCATION	196,824	188,363	127,215	114,717	-	-
J072	LYON CO. PUBLIC LIBRARY	26,403	18,244	5,383	3,627	-	-
J073	PADUCAH WATER WORKS	449,489	287,792	116,094	93,724	-	-
J074	MCCREARY 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	MUHLENBERG CO LIB BD DIST	31,142	26,211	15,464	13,070	-	-
J090	CITY OF BARDSTOWN	520,628	193,951	115,457	128,758	-	-
J091	NICHOLAS CO BD OF ED	17,939	7,972	35,553	38,818	-	-
J092	OHIO CO BD OF ED	431,170	274,621	177,509	160,507	-	-
J093	OLDHAM COUNTY BD OF ED	2,299,244	1,660,582	660,003	505,730	-	-
J094	OWEN CO BD OF ED	390,302	272,469	101,544	78,208	-	-
J095	OWSLEY CO BD OF EDUCATION	75,811	79,554	57,062	48,895	-	-
J096	PENDLETON CO BD OF ED	219,979	125,844	90,778	88,917	-	-
J097	HAZARD CITY SCHOOLS	295,180	205,582	54,483	35,275	-	-
J098	PIKE CO BD OF EDUCATION	(57,284)	(357,301)	280,483	374,981	-	-
J099	POWELL CO BD OF EDUCATION	550,256	453,698	149,562	101,607	-	-
J100	CITY OF SOMERSET	446,426	277,504	195,212	180,582	-	-
J101	ROBERTSON CO BD OF ED	166,726	127,340	34,799	19,746	-	-
J102	ROCKCASTLE CO BD OF ED	235,475	165,570	124,079	114,393	-	-
J103	ROWAN CO BD OF ED	616,458	327,154	169,627	154,016	-	-
J104	RUSSELL CO BD OF ED	341,788	200,117	131,012	121,618	-	-
J105	SCOTT CO BOARD OF ED	2,654,551	1,967,573	594,051	397,522	-	-
J106	SHELBY CO LIBRARY	69,021	48,817	15,516	10,606	-	-
J107	SIMPSON CO BD OF ED	596,166	400,731	161,081	128,249	-	-
J108	SPENCER CO BD OF EDUC	546,381	336,182	154,248	130,015	-	-



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



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J910	SANITATION DISTRICT #4	68,044	39,986	15,117	12,734	-	-
J914	BOWLING GRN HUM RIGHT COM	9,941	7,669	2,966	2,220	-	-
J919	CITY OF DAYTON	62,339	48,410	16,484	12,157	-	-
J956	OKOLONA FIRE DISTRICT	10,912	7,697	2,161	1,416	-	-
J959	CITY OF INDEPENDENCE	96,016	54,731	28,168	24,795	-	-
K001	CITY OF COLUMBIA	163,655	120,914	33,097	20,929	-	-
K002	ALLEN CO BD OF ED	548,170	370,335	153,458	122,369	-	-
K003	ANDERSON CO BD OF ED	606,329	506,181	184,883	132,546	-	-
K004	CITY OF WICKLIFFE	30,648	15,282	8,232	7,323	-	-
K005	BARREN CO BD OF EDUCATION	181,161	108,495	189,134	194,677	-	-
K006	CITY OF OWINGSVILLE	83,777	51,943	18,579	14,449	-	-
K007	BELL CO BD OF ED	395,527	190,816	106,072	115,657	-	-
K009	PARIS BD OF EDUCATION	104,149	82,485	40,608	32,718	-	-
K010	CITY OF ASHLAND	889,873	634,255	293,637	238,087	-	-
K011	CITY OF DANVILLE	603,807	367,917	129,113	98,712	-	-
K012	AUGUSTA BD OF ED	46,866	40,740	12,058	8,562	-	-
K013	JACKSON CITY SCHOOLS	(31,512)	(48,668)	6,828	15,447	-	-
K014	CLOVERPORT INDEPENDENT SC	(92,937)	(87,109)	(1,450)	13,033	-	-
K015	BULLITT CO PUBLIC LIBRARY	351,285	204,170	70,922	52,992	-	-
K016	CITY OF MORGANTOWN	42,675	16,339	21,341	22,561	-	-
K017	GEORGE COON PUBLIC LIBRAR	(8,177)	(6,644)	3,391	3,893	-	-
K018	CITY OF MURRAY	827,595	453,790	150,009	128,937	-	-
K019	CITY OF NEWPORT	277,401	189,050	82,007	66,841	-	-
K020	CARLISLE CO BD OF ED	54,285	13,837	23,659	26,049	-	-
K021	CARRROLL 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	21,649	-	-
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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K074	MCCRERY CO WATER DIST	75,180	30,436	32,150	32,184	-	-
K075	CITY OF CALHOUN	7,015	21,556	8,150	6,213	-	-
K077	MAGOFFIN CO LIBRARY	(1,606)	(2,452)	897	1,451	-	-
K078	CITY OF LEBANON	226,420	117,703	48,105	44,123	-	-
K079	CITY OF BENTON	148,820	94,785	52,457	45,241	-	-
K080	MARTIN COUNTY LIBRARY	15,763	7,874	5,508	5,506	-	-
K081	MAYSVILLE UTILITY COMM	(203,844)	-	-	-	-	-
K082	CITY OF MULDRALOUGH	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	CAMPBELLSVLE MUN WTR&SEWR	301,424	197,222	71,727	50,982	-	-
K110	TODD COUNTY WATER DIST	27,314	25,855	13,312	9,957	-	-
K111	CITY OF CADIZ	172,638	89,138	36,465	32,631	-	-
K112	TRIMBLE CO LIBRARY	43,573	29,872	9,770	6,532	-	-
K113	UNION CO BD OF EDUCATION	223,422	125,252	105,893	102,048	-	-
K114	CITY OF BOWLING GREEN	1,690,434	1,144,097	425,963	333,309	-	-
K115	CITY OF SPRINGFIELD	126,799	64,484	23,749	20,944	-	-
K116	WAYNE CO BD OF ED	423,512	261,899	149,283	131,799	-	-
K117	WEBSTER CO PUBLIC LIBRARY	13,619	9,208	5,561	4,680	-	-
K118	WHITLEY CO BD OF ED	591,360	378,090	210,958	185,798	-	-
K119	WOLFE COUNTY LIBRARY	10,339	1,537	1,622	2,119	-	-
K120	CITY OF VERSAILLES	159,710	47,490	60,399	65,135	-	-
K137	KY MAGISTRATES/COMM ASSOC	40,200	22,521	7,393	5,883	-	-
K141	GRANT CO PLANNING COMM	8,291	6,925	2,386	1,627	-	-
K181	WESTERN LEWIS-RECTORVILLE	8,355	5,201	5,032	5,240	-	-
K200	CITY OF FERGUSON	9,846	9,397	1,590	328	-	-
K214	GREEN RIVER EDUC COOP	(79,724)	(30,618)	(478)	2,875	-	-
K219	NORTHERN KY WATER SER DIS	1,508,684	1,014,444	343,123	261,859	-	-
K237	KY CO JUDGE/EX ASSOC	28,797	17,828	7,437	5,891	-	-
K256	JEFFERSONTOWN FIRE DIST	40,770	33,283	6,755	2,641	-	-
K314	KY LEGAL AID	457,688	351,740	95,319	59,638	-	-
K315	MT WASHINGTON FIRE P DIST	7,979	5,154	2,188	1,783	-	-
K319	CITY OF SILVER GROVE	15,727	10,634	3,911	2,952	-	-
K337	KY COUNCIL OF ADD'S	(44,162)	(14,321)	-	-	-	-
K356	ST MATTHEWS FIRE DIST.	16,160	10,349	3,248	2,322	-	-
K414	CITY OF SMITHS GROVE	(20,371)	(7,340)	-	-	-	-
K419	ALEXANDRIA FIRE DISTRICT	(48,739)	(60,760)	(6,193)	385	-	-
K459	CITY OF LAKESIDE PARK	7,086	4,950	1,752	1,275	-	-
K519	CITY OF MELBOURNE	4,576	2,833	1,239	1,036	-	-
K559	CITY OF TAYLOR MILL	33,472	33,908	19,371	14,879	-	-
K614	WARREN CO PUBLIC LIBRARY	158,458	106,834	46,282	37,359	-	-
K619	CAMPBELL CO CONS DISPATCH	170,998	77,405	44,834	41,676	-	-
K656	MCMAHAN FIRE PRO DIST 14	-	-	-	-	-	-
K659	CITY OF EDGEWOOD	153,836	79,066	31,807	25,567	-	-
K719	CENTRAL CAMPBELL CO FIRE	2,177	1,228	934	878	-	-
K759	LAKESIDE/CRESTVIEWHLS POL	8,616	6,186	2,257	1,712	-	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
K856	HIGHVIEW FIRE DISTRICT	12,407	7,071	2,331	1,840	-	-
K859	CITY OF FORT MITCHELL	61,623	75,934	25,354	17,622	-	-
K956	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	89,877	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	979	-	-
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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(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
L076	BEREA BD OF ED	(11,393)	(79,059)	19,689	41,119	-	-
L077	CITY OF SALYERSVILLE	85,537	52,529	25,578	22,347	-	-
L078	MARION FREE PUBLIC LIBRAR	17,007	5,651	7,873	8,093	-	-
L079	MARSHALL CO SOIL & WATER	5,157	4,064	1,355	923	-	-
L080	MARTIN CO CONSERV DIST	2,213	1,505	797	689	-	-
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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
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 CANEYVILLE	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)	11,121	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	4,961	-	-
M065	LEE CO SOIL CONSERV DIST	203	(1,912)	345	1,021	-	-
M067	JENKINS BD OF ED	26,763	33,747	18,943	15,316	-	-
M068	CITY OF VANCEBURG	3,090	(15,002)	6,487	10,710	-	-
M069	CITY OF STANFORD	82,463	45,167	8,260	5,107	-	-
M070	LEDBETTER WATER DISTRICT	27,769	8,849	7,121	7,265	-	-
M073	W MCCracken CO WATER DIST	(11,714)	(2,715)	2,900	2,678	-	-
M075	CITY OF SACRAMENTO	32,045	32,020	9,588	5,306	-	-
M076	CITY OF RICHMOND	733,976	502,528	186,524	142,855	-	-
M077	MAGOFFIN CO COURT CLERK	49,267	43,835	12,094	7,249	-	-
M078	LEBANON WATER WORKS	114,499	68,768	26,066	21,004	-	-
M079	MARSHALL CO REF DISP DIST	141,646	110,124	32,563	20,920	-	-
M080	MARTIN CO HOUSING AUTH	-	-	-	-	-	-
M081	CITY OF MAYSVILLE	123,408	84,038	108,941	89,003	-	-
M082	CITY OF BRANDENBURG	85,663	63,689	24,750	18,469	-	-
M084	MERCER CO BOARD OF ED	470,116	270,565	123,488	106,187	-	-
M085	CITY OF EDMONTON	168,948	108,901	31,241	22,786	-	-
M087	MT STERL/MONTGOMERY LIB	34,973	23,546	10,652	9,034	-	-
M088	MORGAN CO CONSERVAT DIST	3,903	1,920	1,010	985	-	-
M090	BARDSTOWN BD OF ED	611,495	365,071	161,627	137,288	-	-
M091	NICHOLAS CO WATER DIST	12,581	7,598	3,997	3,661	-	-
M092	CITY OF BEAVER DAM	139,534	83,584	28,558	22,638	-	-
M093	OLDHAM CO WATER DIST	269,907	186,113	50,934	33,198	-	-
M096	CITY OF FALMOUTH	139,311	40,558	21,035	24,398	-	-
M097	E KY CONCEN EMPLOY PRO	342,159	238,250	87,590	65,725	-	-
M098	PIKE CO HOUSING AUTHORITY	(66,396)	(44,653)	1,294	5,779	-	-
M099	BEECH FORK WATER COMM	42,716	28,443	11,327	9,097	-	-
M100	PULASKI CO BD OF ED	1,774,266	959,993	402,834	358,250	-	-
M104	RUSSELL CO PUBLIC LIBRARY	31,496	31,427	10,081	6,606	-	-
M105	SCOTT COUNTY LIBRARY	122,240	75,305	32,170	27,026	-	-
M106	SHELBY CO BD OF ED	2,128,215	2,021,604	556,943	300,660	-	-
M107	FRANKLIN ELECTRIC PLNT BD	219,588	155,335	50,758	34,345	-	-
M108	SPENCER CO PUBLIC LIB	63,713	37,543	10,009	7,015	-	-
M109	CITY OF CAMPBELLSVILLE	439,249	217,631	90,562	80,707	-	-
M110	CITY OF GUTHRIE	142,931	91,339	20,982	12,551	-	-
M111	TRIGG CO CONS DISTRICT	7,027	3,900	1,331	1,066	-	-
M112	CITY OF MILTON	29,266	14,150	8,478	8,057	-	-
M113	CITY OF STURGIS	63,054	52,141	19,598	13,917	-	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
M115	WASHINGTON CO LIBRARY BD	23,669	17,081	5,306	4,100	-	-
M116	WAYNE CO PUBLIC LIBRARY	20,275	6,549	7,078	7,220	-	-
M117	WEBSTER CO BD OF ED	495,364	333,914	127,163	97,390	-	-
M118	WHITLEY CO FISCAL COURT	482,325	304,660	134,528	113,370	-	-
M119	WOLFE CO FISCAL COURT	175,500	117,056	43,517	34,407	-	-
M120	WOODFORD COUNTY LIBRARY	77,507	53,794	20,006	15,959	-	-
M215	SHEPHER/BULLIT 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	FRANKFORD 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	9,311	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	MUHLBERG CO WATER DIST	102,332	70,981	27,835	21,652	-	-
N090	BARDSTOWN-NELSON CO TOURI	56,510	22,651	5,623	6,179	-	-



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



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



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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
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	DAVISS 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 COUR	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	-	-



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Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V073	MCCRACKEN CO FISCAL COURT	529,448	393,515	150,186	113,967	-	-
V074	MCCREARY CO FISCAL CT	644,651	452,599	122,466	78,335	-	-
V075	MCLEAN COUNTY FISCAL CT	172,199	102,427	67,189	60,812	-	-
V076	MADISON CO FISCAL COURT	1,155,857	947,857	281,710	177,516	-	-
V077	MAGOFFIN CO FISCAL COURT	(59,981)	(89,460)	18,509	37,530	-	-
V078	MARION CO FISCAL COURT	750,665	473,602	172,225	135,761	-	-
V079	MARSHALL CO FISCAL COURT	476,146	363,226	162,384	131,326	-	-
V080	MARTIN CO FISCAL COURT	43,465	76,335	54,868	43,610	-	-
V081	MASON CO FIS CT	389,135	279,563	114,408	92,390	-	-
V082	MEADE COUNTY FISCAL COURT	728,836	555,876	205,236	153,333	-	-
V083	MENIFEE CO FISCAL COURT	164,057	123,411	38,277	26,286	-	-
V084	MERCER COUNTY FISCAL COUR	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	MUHLNBERG 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 WURLTAND	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	72,899	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	-	-



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Participating Employer Code	Participating Employer Name	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 BERA	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	13,536	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 Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V707	BELL CO CONSERVATION DIST	2,769	1,770	616	453	-	-
V708	HEBRON FIRE PROTECTION DI	8,941	3,332	2,058	2,146	-	-
V719	SILVER GROVE BD OF ED	(168,341)	(172,523)	(23,776)	-	-	-
V724	PENNYRILE AREA DEVP DIST	139,211	138,680	70,207	53,278	-	-
V730	GREEN RIV AREA DEL DIST	181,719	169,999	85,360	69,350	-	-
V737	KY ASSOC OF CO (KACO)	323,215	149,451	109,076	108,309	-	-
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-MCCRACKEN 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	CARLISLE 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	2,716	-	-
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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
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	FAYETTE CO ATTORNEY OFF	(89,013)	(53,393)	39,101	46,713	-	-
X059	KENTON COUNTY ATTORNEY	(85,567)	(72,527)	16,590	26,403	-	-
X105	GEORGETOWN WATER & SEWER	460,735	303,121	122,924	96,334	-	-
X956	LOU FIREFIGHTERS PENS FUN	37,378	24,614	7,667	5,674	-	-
TOTAL		320,020,204	211,375,514	93,700,895	77,083,590	-	-

APPENDIX B

COLLECTIVE PENSION AMOUNTS – CERS HAZARDOUS RETIREMENT SYSTEM

Appendix B: Collective Pension Amounts for CERS Hazardous System

Participating Employer Code	Participating Employer Name	2020 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	0.258497%	0.275880%	7,793,758	9,631,975	6,293,287	1,271,298	(140,762)	1,130,536	-	1,130,536
39936	CAMPBELL CO SHERIFF	36,342	0.020693%	0.025502%	623,900	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	1.477760%	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	BELLEVUE/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	176,371	(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 AUTHOR	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%	26.805766%	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%	0.00224%	-	-	-	-	(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	(2,187)	60,675	-	60,675
J002	CITY OF SCOTTVILLE	179,447	0.102178%	0.102805%	3,080,696	3,807,301	2,487,594	502,515	366,645	869,160	-	869,160
J003	CITY OF LAWRENCEBURG	213,004	0.121285%	0.121086%	3,656,777	4,519,256	2,952,767	596,484	65,647	662,131	-	662,131
J007	CITY OF MIDDLESBORO	621,032	0.353617%	0.363845%	10,661,653	13,176,285	8,609,409	1,739,102	(211,849)	1,527,253	-	1,527,253
J024	CITY OF HOPKINSVILLE	2,661,366	1.515386%	1.538672%	45,689,318	56,465,491	36,893,113	7,452,727	(781,625)	6,671,102	-	6,671,102
J037	CITY OF FRANKFORT	2,676,259	1.523866%	1.482340%	45,944,999	56,781,468	37,099,565	7,494,432	22,678	7,517,110	-	7,517,110
J040	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
J059	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
J063	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
J067	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
J084	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
J090	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	4,983,581	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	0.313640%	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	0.326330%	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	194,464	(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	0.082100%	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	CANNONSBURG VOL FIRE DEPT	21,817	0.012422%	0.011853%	374,527	462,862	302,422	61,092	2,107	63,199	-	63,199
J419	CITY OF COLD SPRING	197,711	0.112577%	0.094962%	3,394,229	4,194,783	2,740,764	553,658	(4,702)	548,956	-	548,956
J456	CITY OF SHIVELY	1,258,733	0.716725%	0.709760%	21,609,462	26,706,218	17,449,163	3,524,881	709,177	4,234,058	-	4,234,058
J510	CITY OF CATLETTSBURG	168,453	0.095917%	0.090595%	2,891,925	3,574,007	2,335,165	471,724	66,557	538,281	-	538,281
J619	CITY OF FORT THOMAS	1,175,831	0.669520%	0.705058%	20,186,218	24,947,291	16,299,924	3,292,725	(51,809)	3,240,916	-	3,240,916
J719	CITY OF SOUTHGATE	16,333	0.009300%	0.009837%	280,398	346,532	226,415	45,738	49,263	95,001	-	95,001
J756	CITY OF PROSPECT	37,127	0.021140%	0.021549%	637,377	787,707	514,668	103,967	(61,622)	42,345	-	42,345
J819	CITY OF BELLEVUE	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	2020 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)	
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	7,924,180	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	2,756,492	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	2,260,272	(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	6,698,326	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	2.576455%	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%	1.02054%	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	46,665	45,313	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	771,030	(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	0.331305%	0.328549%	9,988,940	12,344,907	8,065,848	1,629,371	130,999	1,760,370	-	1,760,370	
K956	CITY OF MEADOW VALE	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
L001	ADAIR CO AMBULANCE SER	184,330	0.104958%	0.099246%	3,164,514	3,910,888	2,555,275	516,188	79,549	595,737	-	595,737	
L005	CITY OF GLASGOW	957,331	0.545106%	0.551810%	16,435,101	20,311,444	13,270,980	2,680,852	18,119	2,698,971	-	2,698,971	
L009	CITY OF PARIS	303,138	0.172607%	0.204543%	5,204,150	6,431,588	4,202,236	848,888	(480,203)	368,685	-	368,685	
L015	CITY OF MT WASHINGTON	373,754	0.212816%	0.216798%	6,416,463	7,929,834	5,181,152	1,046,637	154,489	1,201,126	-	1,201,126	
L025	CITY OF WINCHESTER	1,531,324	0.871938%	0.869686%	26,289,178	32,489,681	21,227,930	4,288,225	(53,410)	4,234,815	-	4,234,815	
L031	EDMONSON CO AMBULANCE DIS	85,922	0.048924%	0.048301%	1,475,072	1,822,980	1,191,088	240,610	(25,220)	215,390	-	215,390	
L035	CITY OF FLEMINGSBURG	83,523	0.047588%	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	0.036592%	0.042281%	1,103,259	1,363,471	890,857	179,961	(19,727)	160,234	-	160,234	
L073	CITY OF PADUCAH	2,694,809	1.534428%	1.532455%	46,263,440	57,175,023	37,356,704	7,546,376	(496,762)	7,049,614	-	7,049,614	
L077	CITY OF SALVERSVILLE	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	19,786	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%	0.11132%	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	HARRODS 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 Employer Pension Expense
									(9)	(10)			
(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 CAMPBELLVILLE	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	59,907	(4,717)	55,190	-	55,190	
N014	CITY OF IRVINGTON	40,275	0.022932%	0.000000%	691,406	854,480	558,295	112,780	126,574	239,354	-	239,354	
N050	CITY OF HORSE CAVE	-	0.000000%	0.000000%	-	-	-	-	(65,880)	(65,880)	-	(65,880)	
N051	CITY OF HENDERSON	1,895,465	1.079280%	1.122767%	32,540,599	40,215,546	26,275,813	5,307,941	(145,560)	5,162,381	-	5,162,381	
N054	CITY OF MADISONVILLE	1,770,766	1.008277%	1.035314%	30,399,838	37,569,870	24,547,196	4,958,745	(209,295)	4,749,450	-	4,749,450	
N071	CITY OF AUBURN	-	0.000000%	0.000000%	-	-	-	-	-	-	-	-	
N076	MADISON CO EMS	771,985	0.439569%	0.444681%	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%	0.074689%	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	136,060	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%	0.583744%	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	385,372	(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%	0.286212%	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%	0.420994%	12,117,550	14,975,566	9,784,653	1,976,584	(24,290)	1,952,294	-	1,952,294	
V009	BOURBON CO FISCAL COURT	102,050	0.058108%	0.052778%	1,751,973	2,165,189	1,414,679	285,777	(35,975)	249,802	-	249,802	
V011	BOYLE COUNTY FISCAL COURT	502,367	0.286049%	0.291376%	8,624,459	10,658,603	6,964,059	1,406,800	(134,432)	1,272,368	-	1,272,368	
V012	BRACKEN CO FISCAL COURT	45,507	0.025912%	0.027914%	781,254	965,519	630,845	127,436	(21,261)	106,175	-	106,175	
V013	BREATHITT CO FISCAL COURT	26,068	0.014843%	0.021721%	447,521	553,072	361,363	72,998	(19,319)	53,679	-	53,679	
V014	BRECKINRIDGE CO FISCAL CT	111,009	0.063209%	0.061331%	1,905,769	2,355,259	1,538,867	310,864	275,331	586,195	-	586,195	
V017	CALDWELL CO FISCAL COURT	118,748	0.067615%	0.069258%	2,038,611	2,519,433	1,646,134	332,533	(49,664)	282,869	-	282,869	
V019	CAMPBELL CO FISCAL CT	670,166	0.381594%	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	2020 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)	
V030	DAVIESS CO FISCAL COURT	1,202,726	0.684834%	0.687299%	20,647,940	25,517,913	16,672,754	3,368,040	206,993	3,575,033	-	3,575,033	
V032	ELLIOTT CO FISCAL CT	18,095	0.010304%	0.000000%	310,669	383,942	250,858	50,675	(18,932)	31,743	-	31,743	
V035	FLEMING CO FISCAL COURT	88,622	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 COUR	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	MARION 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	451,599	16,754	468,353	-	468,353	
V083	MENIFEE 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 CT	427,235	0.243268%	0.239386%	7,334,599	9,064,520	5,922,527	1,196,401	78,503	1,274,904	-	1,274,904	
V093	OLDHAM CO FISCAL COURT	1,129,549	0.643167%	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	154,228	12,425	166,653	-	166,653	
V096	PENDLETON CO FISCAL COURT	75,970	0.043257%	0.053753%	1,304,211	1,611,819	1,053,121	212,740	(126,953)	85,787	-	85,787	
V100	PULASKI CO FISCAL CT	797,756	0.454244%	0.459923%	13,695,586	16,925,793	11,058,882	2,233,990	74,253	2,308,243	-	2,308,243	
V103	ROWAN CO FISCAL COURT	170,164	0.096891%	0.119908%	2,921,291	3,610,300	2,358,878	476,514	(361,715)	114,799	-	114,799	
V105	SCOTT CO FISCAL CT	2,229,484	1.269472%	1.194828%	38,274,941	47,302,377	30,906,168	6,243,313	859,322	7,102,635	-	7,102,635	
V106	SHELBY CO FISCAL COURT	1,031,892	0.587561%	0.588421%	17,715,131	21,893,379	14,304,576	2,889,648	(429,505)	2,460,143	-	2,460,143	
V107	SIMPSON CO FISCAL COURT	175,856	0.100132%	0.104741%	3,019,008	3,731,064	2,437,782	492,453	(1,999)	490,454	-	490,454	
V108	SPENCER CO TREASURER	227,319	0.129436%	0.141429%	3,902,532	4,822,974	3,151,208	636,571	(229,760)	406,811	-	406,811	
V109	TAYLOR COUNTY FISCAL COUR	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	0.742212%	0.711796%	22,377,903	27,655,901	18,069,661	3,650,227	(67,723)	3,582,504	-	3,582,504	
V171	CITY OF ADAIRVILLE	8,351	0.004755%	0.007851%	143,365	177,178	115,764	23,385	(17,041)	6,344	-	6,344	
V196	CITY OF BUTLER	14,890	0.008478%	0.008410%	255,614	315,903	206,403	41,695	491	42,186	-	42,186	
V197	CITY OF HAZARD	19,237	0.010953%	0.010910%	330,236	408,125	266,658	53,867	4,484	58,351	-	58,351	
V205	BARREN/METCALFE CO AMB SR	563,376	0.320787%	0.281193%	9,671,819	11,952,991	7,809,780	1,577,643	569,333	2,146,976	-	2,146,976	
V298	CITY OF PIKEVILLE	364,424	0.207504%	0.235259%	6,256,305	7,731,901	5,051,827	1,020,513	(458,767)	561,746	-	561,746	
V330	CITY OF OWENSBORO	3,404,115	1.938308%	1.952117%	58,440,537	72,224,181	47,189,440	9,532,674	490,833	10,023,507	-	10,023,507	
V347	CITY OF RADCLIFF	992,084	0.564894%	0.576552%	17,031,715	21,048,774	13,752,733	2,778,171	(76,294)	2,701,877	-	2,701,877	
V359	CITY OF ELSMERE	245,822	0.139971%	0.129991%	4,220,165	5,215,523	3,407,690	688,383	67,330	755,713	-	755,713	
V408	UNION EMERGENCY SERVICES	589,276	0.335535%	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%	1.06775%	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	0.150710%	0.167294%	4,675,435	5,778,171	3,775,310	762,645	102,336	864,981	-	864,981	
V919	CITY OF WILDER	417,339	0.237634%	0.245993%	7,164,733	8,854,589	5,785,363	1,168,693	(62,206)	1,106,487	-	1,106,487	
V959	CITY OF COVINGTON	5,309,572	3.023278%	3.019975%	91,152,690	112,651,744	73,603,780	14,868,598	752,861	15,621,459	-	15,621,459	
TOTAL		175,623,015	100.000000%	100.000000%	3,015,028,402	3,726,145,729	2,434,568,713	491,803,878	1,956,319	493,760,197	-	493,760,197	



Appendix B: Collective Pension Amounts for CERS Hazardous System

Participating Employer Code	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)
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	287,075	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
AJ00	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	606,084	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	233,231	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 AUTHOR	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	25,909	31,683	31,636	-	89,228	-	-	12,816	222,092	234,908
D024	CITY OF PEMBROKE	-	-	-	-	-	-	-	-	50,450	50,450
D071	CITY OF LEWISBURG	8,058	9,853	9,839	2,401	30,151	-	-	3,986	5,929	9,915
D098	CITY OF COAL RUN VILLAGE	26,752	32,713	32,664	79,775	171,904	-	-	13,233	-	13,233
D106	SIMPSONVILLE RURAL FIRE	61,574	75,296	75,183	209,446	421,499	-	-	30,458	-	30,458
G015	ZONETON FIRE PROT DIST	161,082	196,981	196,686	563,681	1,118,430	-	-	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
J002	CITY OF SCOTTSVILLE	95,544	116,837	116,662	391,336	720,379	-	-	47,261	6,033	53,294
J003	CITY OF LAWRENCEBURG	113,411	138,686	138,478	91,343	481,918	-	-	56,099	-	56,099
J007	CITY OF MIDDLESBORO	330,659	404,350	403,744	-	1,138,753	-	-	163,562	360,655	524,217
J024	CITY OF HOPKINSVILLE	1,417,004	1,732,796	1,730,200	-	4,880,000	-	-	700,927	1,036,517	1,737,444
J037	CITY OF FRANKFORT	1,424,933	1,742,493	1,739,882	859,184	5,766,492	-	-	704,849	253,878	958,727
J040	CITY OF LANCASTER	43,687	53,423	53,343	9,661	160,114	-	-	21,610	20,405	42,015
J059	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
J063	CITY OF LONDON	335,958	410,829	410,213	36,993	1,193,993	-	-	166,183	340,958	507,141
J067	CITY OF WHITESBURG	45,659	55,834	55,751	124,284	281,528	-	-	22,585	261,766	284,351
J084	CITY OF HARRODSBURG	60,356	73,806	73,696	-	207,858	-	-	29,855	295,764	325,619
J090	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	CANNONBURG 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	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)
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	823,164	-	-	86,439	36,541	122,980
K456	CAMP TAYLOR FIRE PRO DIST	70,078	85,695	85,567	183,202	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	592,656	995,962
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 SALVERSVILLE	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	-	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	HARRODS 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	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)
L556	LYNDON FIRE PROTECT DIST	-	-	-	48,361	48,361	-	-	-	2,495,598	2,495,598
L656	FERN CREEK FIRE PROT DIST	225,153	275,330	274,917	718,067	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
TS59	INDEPENDENCE FIRE DIST	384,624	470,341	469,636	-	1,324,601	-	-	190,256	698,634	888,890
V001	ADAIR COUNTY FISCAL COURT	73,340	89,685	89,550	-	252,575	-	-	36,278	53,913	90,191
V002	ALLEN COUNTY FISCAL COURT	109,632	134,065	133,864	927,929	1,305,490	-	-	54,230	4,067	58,297
V003	ANDERSON CO FISCAL COURT	88,341	108,028	107,866	5,172	309,407	-	-	43,698	34,530	78,228
V005	BARREN CO FISCAL CT	286,610	350,483	349,958	469,775	1,456,826	-	-	141,773	32,001	173,774
V007	BELL CO FISCAL CT	60,661	74,180	74,069	253,171	462,081	-	-	30,006	-	30,006
V008	BOONE CO FISCAL CT	375,812	459,566	458,877	56,489	1,350,744	-	-	185,897	442,405	628,302
V009	BOURBON CO FISCAL COURT	54,335	66,445	66,345	102,656	289,781	-	-	26,877	88,168	115,045
V011	BOYLE COUNTY FISCAL COURT	267,478	327,088	326,598	-	921,164	-	-	132,309	130,968	263,277
V012	BRACKEN CO FISCAL COURT	24,230	29,630	29,585	2,652	86,097	-	-	11,985	42,150	54,135
V013	BREATHITT CO FISCAL CT	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	7,291	169,791	-	-	23,340	26,137	49,477
V037	FRANKLIN CO FISCAL COURT	661,208	808,565	807,353	20,025	2,297,151	-	-	327,070	265,634	592,704
V041	GRANT COUNTY FISCAL COURT	121,670	148,786	148,563	169,032	588,051	-	-	60,185	90,965	151,150
V043	GRAYSON CO FISCAL COURT	342,333	418,625	417,998	-	1,178,956	-	-	169,336	788,110	957,446
V047	HARDIN CO FISCAL COURT	674,571	824,905	823,669	21,487	2,344,632	-	-	333,679	272,865	606,544
V049	HARRISON CO FISCAL COURT	69,008	84,387	84,260	-	237,655	-	-	34,135	210,846	244,981
V052	HENRY CO FISCAL COURT	39,367	48,140	48,068	4,495	140,070	-	-	19,473	230,120	249,593
V054	HOPKINS CO FISCAL COURT	258,136	315,664	315,191	-	888,991	-	-	127,688	161,638	289,326
V057	JESSAMINE CO FISCAL COURT	490,522	599,840	598,941	291,585	1,980,888	-	-	242,639	24,106	266,745
V060	KNOTT CO FISCAL CT	29,393	35,944	35,890	-	101,227	-	-	14,539	151,784	166,323
V062	LARUE CO FISCAL COURT	40,662	49,724	49,649	55,364	195,399	-	-	20,114	11,647	31,761
V063	LAUREL COUNTY FISCAL COUR	54,371	66,488	66,388	-	187,247	-	-	26,895	202,663	229,558
V067	LETCHER CO FISCAL COURT	59,666	72,964	72,854	-	205,484	-	-	29,514	295,244	324,758
V070	LIVINGSTON CO FISCAL CT	51,942	63,517	63,422	110,723	289,604	-	-	25,693	5,288	30,981
V072	LYON COUNTY FISCAL COURT	19,123	23,385	23,350	-	65,858	-	-	9,459	297,071	306,530
V073	MCCRACKEN CO FISCAL COURT	655,048	801,032	799,831	250,189	2,506,100	-	-	324,022	598,376	922,398
V076	MADISON CO FISCAL COURT	141,267	172,749	172,491	351,907	838,414	-	-	69,878	173,497	243,375
V077	MAGOFFIN CO FISCAL COURT	-	-	-	-	-	-	-	-	-	-
V078	MARION CO FISCAL COURT	56,656	69,283	69,179	17,854	212,972	-	-	28,025	50,712	78,737
V079	MARSHALL CO FISCAL COURT	347,259	424,649	424,012	62,436	1,258,356	-	-	171,773	96,637	268,410
V081	MASON CO FIS CT	85,864	104,999	104,842	8,811	304,516	-	-	42,473	81,022	123,495
V083	MENIFEE CO FISCAL COURT	28,007	34,248	34,197	26,529	122,981	-	-	13,854	71,886	85,740
V087	MONTGOMERY CO FISCAL CT	109,859	134,342	134,140	4,487	382,828	-	-	54,342	110,001	164,343
V088	MORGAN CO FISCAL CT	9,762	11,938	11,920	-	33,620	-	-	4,829	211,244	216,073
V090	NELSON CO FISCAL CT	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	-	-	14,486	19,934	34,420
V096	PENDLETON CO FISCAL COURT	40,449	49,463	49,389	12,962	152,263	-	-	20,008	330,078	350,086
V100	PULASKI CO FISCAL CT	424,753	519,414	518,635	76,877	1,539,679	-	-	210,106	233,869	443,975
V103	ROWAN CO FISCAL COURT	90,601	110,792	110,626	-	312,019	-	-	44,816	692,597	737,413
V105	SCOTT CO FISCAL CT	1,187,055	1,451,601	1,449,426	1,787,392	5,875,474	-	-	587,182	-	587,182
V106	SHELBY CO FISCAL COURT	549,415	671,857	670,851	16,531	1,908,654	-	-	271,771	338,057	609,828
V107	SIMPSON CO FISCAL COURT	93,631	114,498	114,326	3,759	326,214	-	-	46,315	80,432	126,747
V108	SPENCER CO TREASURER	121,033	148,006	147,784	-	416,823	-	-	59,869	417,386	477,255
V109	TAYLOR COUNTY FISCAL COUR	79,359	97,045	96,900	196,154	469,458	-	-	39,255	-	39,255
V112	TRIMBLE CO FISCAL COURT	18,692	22,858	22,824	201,601	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	310,242	760,770	-	-	64,742	28,142	92,884
V408	UNION EMERGENCY SERVICES	313,751	383,674	383,099	790,242	1,870,766	-	-	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	HEBRON FIRE PROTECTION DI	448,734	548,739	547,917	539,643	2,085,033	-	-	221,968	885,145	1,107,113
V808	POINT PLEASANT FIRE DIST	145,003	177,319	177,053	222,837	722,212	-	-	71,727	219,432	291,159
V919	CITY OF WILDER	222,206	271,727	271,320	78,019	843,272	-	-	109,915	182,336	292,251
V959	CITY OF COVINGTON	2,827,000	3,457,023	3,451,843	1,169,267	10,905,133	-	-	1,398,388	123,947	1,522,335
TOTAL		93,507,772	114,346,841	114,175,506	98,500,536	420,530,655	-	-	46,254,028	91,964,200	138,218,228



Appendix B: Collective Pension Amounts for CERS Hazardous System

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
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	DAVIESS 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	-	-
AJ00	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 AUTHOR	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 PEMBROKE	(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

		Recognition of Existing Deferred Outflows (Inflows) of Resources for Future Measurement Period Ending June 30,					
Participating Employer Code	Participating Employer Name	2021	2022	2023	2024	2025	Thereafter
(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
J956	OKOLONA FIRE DISTRICT	766,278	537,889	437,246	233,573	-	-
J959	CITY OF INDEPENDENCE	361,130	189,432	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 MUMFORDVILLE	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 EDDYVILLE	13,991	(3,967)	(13,894)	180	-	-
L073	CITY OF PADUCAH	1,526,042	1,005,496	741,079	523,815	-	-
L077	CITY OF SALVERSVILLE	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)	-	-



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Participating Employer Code	Participating Employer Name	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 CAMPBELLSVILLE	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	-	-



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(1)	(2)	(24)	(25)	(26)	(27)	(28)	(29)
V030	DAVIESS CO FISCAL COURT	1,084,608	574,013	312,342	226,605	-	-
V032	ELLIOTT CO FISCAL CT	29,484	58,287	61,608	25,603	-	-
V035	FLEMING CO FISCAL COURT	61,827	29,249	15,479	13,759	-	-
V037	FRANKLIN CO FISCAL COURT	686,890	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 COUR	169,279	116,856	94,302	49,765	-	-
V112	TRIMBLE CO FISCAL COURT	52,832	61,880	68,655	29,835	-	-
V113	UNION COUNTY FISCAL COURT	44,133	32,176	20,085	13,516	-	-
V115	WASHINGTON CO FIS COURT	(11,135)	(3,850)	(14,343)	2,513	-	-
V119	CITY OF HIGHLAND HEIGHTS	110,929	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	-	-
TOTAL		127,222,720	73,639,058	47,589,151	33,861,497	-	-